Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

► The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-0047

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning Sep 1 **, 2008, and ending** Aug 31 **, 2009**

B Check if applicable:
- [ ] Address change
- [ ] Name change
- [x] Initial return
- [ ] Termination
- [ ] Amended return
- [ ] Application pending

Please use IRS label or print or type. See specific Instructions.

C Name of organization: United Way of Greater Union County

Number and street (or P O box if mail is not delivered to street addr): 33 West Grand Street | Room/suite:

City, town or country: Elizabeth | State: NJ | ZIP code + 4: 07202

D Employer Identification Number: 22-1904427

E Telephone number: (908) 353-7171

G Gross receipts $ 6,044,069.

F Name and address of principal officer: James Horne, Jr. 33 West Grand St Elizabeth NJ 07202

H(a) Is this a group return for affiliates? [ ] Yes [X] No

H(b) Are all affiliates included? [ ] Yes [ ] No
If 'No,' attach a list (see instructions)

H(c) Group exemption number ►

I Tax-exempt status [X] 501(c) (3) ◄ (insert no) [ ] 4947(a)(1) or [ ] 527

J Website: ► www.uwguc.org

K Type of organization [X] Corporation [ ] Trust [ ] Association [ ] Other ►

L Year of Formation 1969

M State of legal domicile NJ

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: See Statement

2 Check this box ► [ ] if the organization discontinued its operations or disposed of more than 25% of its assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	38
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	38
5	Total number of employees (Part V, line 2a)	5	16
6	Total number of volunteers (estimate if necessary)	6	1,400
7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	4,702,692.	4,396,200.
	9	Program service revenue (Part VIII, line 2g)	615,672.	1,481,337.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	19,195.	15,349.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	107,696.	92,706.
	12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,445,255.	5,985,592.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	4,010,725.	4,079,736.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,085,107.	1,447,419.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ► 461,186.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	679,657.	607,826.
	18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	5,775,489.	6,134,981.
	19	Revenue less expenses Subtract line 18 from line 12	-330,234.	-149,389.

			Beginning of Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	3,737,331.	3,500,129.
	21	Total liabilities (Part X, line 26)	1,854,009.	2,358,713.
	22	Net assets or fund balances. Subtract line 21 from line 20	1,883,322.	1,141,416.

RECEIVED
APR 19 2010
OGDEN, UT

SCANNED MAY 13 2010

Part II Signature Block

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

Sign Here

► Signature of officer | Date: 01/15/10

► James Horne, Jr. President and C.E.O.
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ► | Date: 01/15/10 | Check if self-employed ► [ ] | Preparer's identifying number (see instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4: ► UNITED WAY OF GREATER UNION COUNTY, 33 W GRAND ST, ELIZABETH NJ 07202

EIN ►

Phone no ► (908) 353-7171

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [ ] No

9.16

20

Part III **Statement of Program Service Accomplishments** (see instructions)

1 Briefly describe the organization's mission:

Our mission is to ensure that health and human service needs are identified and addressed in ways that create a better future for the residents of Greater Union County.

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 $ 1,292,703. including grants of $ 1,055,000.) (Revenue $ 0.)

United Way of Greater Union County (UWGUC) identified Human Service Needs and Invests in more than 36 programs to create a lasting change in community conditions.
See attached schedule of grants and allocations.

4b (Code:) (Expenses $ 2,247,854. including grants of $ 1,834,428.) (Revenue $ 0.)

Funds raised and distributed to approximately 350 health and human service organizations as directed by contributions through our pledge designation system.
See attached schedule of grants and allocations.

4c (Code:) (Expenses $ 1,336,190. including grants of $ 1,336,190.) (Revenue $ 0.)

UWGUC administers funds from Community Development Block Grants to support basic needs for approximately 800 low-to-moderate income families. Also, UWGUC administers State DCF funding to operate a Family Success Center and the Differential Response program, which are both located in Elizabeth, New Jersey.

4d Other program services. (Describe in Schedule O.)
(Expenses $ 457,378. including grants of $ 372,265.) (Revenue $ 0.)

4e Total program service expenses ► $ 5,334,125. *(Must equal Part IX, Line 25, column (B).)*

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)? *If 'Yes,' complete Schedule A*	1		X
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If 'Yes,' complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? *If 'Yes,' complete Schedule C, Part II*	4		X
5	**Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? *If 'Yes,' complete Schedule C, Part III*	5		
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If 'Yes,' complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If 'Yes,' complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If 'Yes,' complete Schedule D, Part III*	8		X
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? *If 'Yes,' complete Schedule D, Part IV*	9		X
10	Did the organization hold assets in term, permanent, or quasi-endowments? *If 'Yes,' complete Schedule D, Part V*	10	X	
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? *If 'Yes,' complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable*	11	X	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? *If 'Yes,' complete Schedule D, Parts XI, XII, and XIII*	12	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If 'Yes,' complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the U S ?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the U.S ? *If 'Yes,' complete Schedule F, Part I*	14b		X
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 United States? *If 'Yes,' complete Schedule F, Part II*	15		X
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 United States? *If 'Yes,' complete Schedule F, Part III*	16		X
17	Did the organization report more than $15,000 on Part IX, column (A), line 11e? *If 'Yes,' complete Schedule G, Part I*	17		X
18	Did the organization report more than $15,000 total on Part VIII, lines 1c and 8a? *If 'Yes,' complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 on Part VIII, line 9a? *If 'Yes,' complete Schedule G, Part III*	19		X
20	Did the organization operate one or more hospitals? *If 'Yes,' complete Schedule H*	20		X
21	Did the organization report more than $5,000 on Part IX, column (A), line 1? *If 'Yes,' complete Schedule I, Parts I and II*	21	X	
22	Did the organization report more than $5,000 on Part IX, column (A), line 2? *If 'Yes,' complete Schedule I, Parts I and III*	22	X	
23	Did the organization answer 'Yes' to Part VII, Section A, questions 3, 4, or 5? *If 'Yes,' complete Schedule J*	23	X	
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, and that was issued after December 31, 2002? *If 'Yes,' answer questions 24b-24d and complete Schedule K. If 'No,' go to question 25*	24a		X
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? *If 'Yes,' complete Schedule L, Part I*	25a		X
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? *If 'Yes,' complete Schedule L, Part I*	25b		X
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? *If 'Yes,' complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? *If 'Yes,' complete Schedule L, Part III*	27		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:			
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? *If 'Yes,' complete Schedule L, Part IV*	28a		X
b	Have a family member who had a direct or indirect business relationship with the organization? *If 'Yes,' complete Schedule L, Part IV*	28b		X
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? *If 'Yes,' complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If 'Yes,' complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If 'Yes,' complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If 'Yes,' complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If 'Yes,' complete Schedule N, Part II*	32		X
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? *If 'Yes,' complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1*	34		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? *If 'Yes,' complete Schedule R, Part V, line 2*	35		X
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If 'Yes,' complete Schedule R, Part V, line 2*	36		X
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? *If 'Yes,' complete Schedule R, Part VI*	37		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

				Yes	No
1 a Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U S Information Returns Enter -0- if not applicable	1 a	0			
b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1 b	0			
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1 c	X	
2 a 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	2 a	16			
2 b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* this return. (see instructions)					
3 a Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?			3a		X
b If 'Yes' has it filed a Form 990-T for this year? *If 'No,' provide an explanation in Schedule O*			3b		
4 a 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		X
b If 'Yes,' enter the name of the foreign country: ►					
See the instructions for exceptions and filing requirements for **Form TD F 90-22.1,** Report of Foreign Bank and Financial Accounts.					
5 a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		X
c If 'Yes,' to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?			5c		
6 a Did the organization solicit any contributions that were not tax deductible?			6a		X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible?			6b		
7 **Organizations that may receive deductible contributions under section 170(c).**					
a Did the organization provide goods or services in exchange for any quid pro quo contribution of more than $75?			7a	X	
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?			7b	X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		X
d If 'Yes,' indicate the number of Forms 8282 filed during the year	7d				
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f	X	
g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?			7g		X
h For all contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?			7h		X
8 **Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		X
9 **Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.**					
a Did the organization make any taxable distributions under section 4966?			9a		X
b Did the organization make any distribution to a donor, donor advisor, or related person?			9b		X
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 other 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				
12 a **Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year	12b				

Part VI **Governance, Management and Disclosure** *(Sections A, B, and C request information about policies not required by the Internal Revenue Code.)*

Section A. Governing Body and Management

For each 'Yes' response to lines 2-7b below, and for a 'No' response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

			Yes	No
1a	Enter the number of voting members of the governing body	1a 38		
b	Enter the number of voting members that are independent	1b 38		
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		X
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		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5		X
6	Does the organization have members or stockholders?	6	X	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	X	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9a	Does the organization have local chapters, branches, or affiliates?	9a		X
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?	9b		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	X	
11	Is there any officer, director or 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*	11		X

Section B. Policies

			Yes	No
12a	Does the organization have a written conflict of interest policy? *If 'No,' go to line 13*	12a	X	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
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	X	
13	Does the organization have a written whistleblower policy?	13	X	
14	Does the organization have a written document retention and destruction policy?	14	X	
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	X	
b	Other officers of key employees of the organization?	15b	X	
	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		X
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. Disclosures

17 List the states with which a copy of this Form 990 is required to be filed ► New Jersey

18 Section 6104 requires an organization to make its Forms 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.

☐ Own website ☐ Another's website ☒ 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.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:

► United Way of Greater Union County 33 West Grand Street Elizabeth New Jersry NJ 07202-1410 (908) 353-7171

Part VII **Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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

1 a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) or more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons

☐ Check this box if the organization did not compensate any officer, director, trustee, or key employee

(A) Name and Title	(B) Average hours per week	(C) Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
James W. Horne, Jr. President and C.E.O.	60.00				X	X		167,186.	0.	17,249.
Rochelle A. Green Vice President of Finance and Administration	50.00	X			X			70,720.	0.	10,629.
Debbieann Anderson Vice President of Community Resources	50.00	X			X			65,833.	0.	9,787.
Jackie Albaum Director of Brand Management	50.00	X						53,000.	0.	9,636.
Dalton Laluces Director of Strategic Initiatives	40.00	X						46,500.	0.	9,636.
Christopher D. Armstrong Trustee	2.00	X						0.	0.	0.
Clarence W. Bauknight III Trustee	2.00	X						0.	0.	0.
Wendy Burney Trustee	2.00	X						0.	0.	0.
Carmen Centuolo Trustee	2.00	X						0.	0.	0.
Joan K. Corbet Trustee	2.00	X						0.	0.	0.
Jerry DeNigris Trustee	2.00	X						0.	0.	0.
William Donovan Trustee	2.00	X						0.	0.	0.
Martha Bahamon Trustee	2.00	X						0.	0.	0.
Ruth Lebau Brewster Trustee	2.00	X						0.	0.	0.
James Carson Trustee	2.00	X						0.	0.	0.
Noel Christmas Trustee	2.00	X						0.	0.	0.
Paul D. Dango Trustee	2.00	X						0.	0.	0.

Part VII | Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(cont.)*

(A) Name and Title	(B) Average hours per week	(C) Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
Nelson Dittmar Treasurer	2.00	X						0.	0.	0.
Walter Erhardt Campaign Chair	2.00	X						0.	0.	0.
James K. Estabrook, Esq. Trustee	2.00	X						0.	0.	0.
Donald Godfrey Trustee	2.00	X						0.	0.	0.
Eileen M. Leahey Trustee	2.00	X						0.	0.	0.
Larry Lockhart Trustee	2.00	X						0.	0.	0.
Heather Mills-Pevonis, MSSW Trustee	2.00	X						0.	0.	0.
Kevin Phoenix Trustee	2.00	X						0.	0.	0.
Dawood Y. Farahi Trustee	2.00	X						0.	0.	0.
Frank Guzzo Trustee	2.00	X						0.	0.	0.
Ann-Marie Kay Trustee	2.00	X						0.	0.	0.
Susan B. Levy-Cantor Trustee	2.00	X						0.	0.	0.
James L. Meyer Trustee	2.00	X						0.	0.	0.
1b Total ►								403,239.	0.	56,937.

2 Total number of individuals (including those in 1a) who received more than $100,000 in reportable compensation from the organization ► 1

		Yes	No
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	3		X
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	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If 'Yes,' complete Schedule J for such person	5		X

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

2 Total number of independent contractors (including those in 1) who received more than $100,000 in compensation from the organization ►

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1a Federated campaigns	1a 477,477.				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e 0.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 3,918,723.				
	g Noncash contribns included in lns 1a-1f.	$ 86,710.				
	h **Total.** Add lines 1a-1f	►	4,396,200.			
PROGRAM SERVICE REVENUE		Business Code				
	2a Government Grants	1	1,318,879.	1,318,879.	0.	0.
	b Service Fees	1	58,574.	58,574.	0.	0.
	c Contract Cost Recovery	1	103,884.	103,884.	0.	0.
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f	►	1,481,337.			
	3 Investment income (including dividends, interest and other similar amounts)	►	15,349.	0.	0.	15,349.
	4 Income from investment of tax-exempt bond proceeds	►				
	5 Royalties	►				
		(i) Real / (ii) Personal				
	6a Gross Rents					
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)	►				
		(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory					
	b Less cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)	►				
OTHER REVENUE	8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18	a 107,322.				
	b Less: direct expenses	b 58,477.				
	c Net income or (loss) from fundraising events	►	48,845.	0.	0.	48,845.
	9a Gross income from gaming activities. See Part IV, line 19	a				
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities	►				
	10a Gross sales of inventory, less returns and allowances	a				
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory	►				
	Miscellaneous Revenue	Business Code				
	11a Distributions from Perpetual Trusts	900099	43,861.	0.	0.	43,861.
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d	►	43,861.			
	12 **Total Revenue.** Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e	►	5,985,592.	1,481,337.	0.	108,055.

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	4,033,167.	4,033,167.		
2 Grants and other assistance to individuals in the U S. See Part IV, line 22	46,569.	46,569.		
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	460,177.	259,025.	60,305.	140,847.
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	636,457.	411,693.	121,183.	103,581.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	106,333.	51,432.	23,688.	31,213.
9 Other employee benefits	155,259.	104,445.	24,204.	26,610.
10 Payroll taxes	89,193.	43,142.	19,869.	26,182.
11 Fees for services (non-employees)				
a Management				
b Legal	10,000.	4,836.	2,229.	2,935.
c Accounting	28,025.	0.	28,025.	0.
d Lobbying				
e Prof fundraising svcs. See Part IV, ln 17				
f Investment management fees				
g Other	158,886.	119,734.	6,027.	33,125.
12 Advertising and promotion	42,878.	23,582.	0.	19,296.
13 Office expenses	96,794.	55,563.	17,790.	23,441.
14 Information technology				
15 Royalties				
16 Occupancy	87,378.	60,775.	11,478.	15,125.
17 Travel	52,978.	30,869.	9,539.	12,570.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	15,039.	7,274.	3,350.	4,415.
20 Interest				
21 Payments to affiliates	36,403.	17,609.	8,109.	10,685.
22 Depreciation, depletion, and amortization	29,987.	14,504.	6,680.	8,803.
23 Insurance	16,425.	10,478.	2,566.	3,381.
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a Recognition Awards	3,756.	1,817.	837.	1,102.
b Insurance	0.	0.	0.	0.
c Computer Expenses	63,042.	58,400.	2,003.	2,639.
d Agency Vehicle	12,933.	8,407.	647.	3,879.
e				
f All other expenses	-46,698.	-29,196.	-8,859.	-8,643.
25 **Total functional expenses.** Add lines 1 through 24f	6,134,981.	5,334,125.	339,670.	461,186.
26 **Joint Costs.** Check here ► ☐ if following SOP 98-2. 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) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing	116,372.	1	438,987.
	2	Savings and temporary cash investments	40,330.	2	249,522.
	3	Pledges and grants receivable, net	952,158.	3	980,996.
	4	Accounts receivable, net		4	
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	53,971.	9	29,262.
	10a	Land, buildings, and equipment: cost basis 10a 796,630.			
	b	Less: accumulated depreciation Complete Part VI of Schedule D 10b 567,783.	141,705.	10c	228,847.
	11	Investments — publicly-traded securities	770,968.	11	336,461.
	12	Investments — other securities See Part IV, line 11		12	
	13	Investments — program-related See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11	1,661,827.	15	1,236,054.
	16	**Total assets** Add lines 1 through 15 (must equal line 34)	3,737,331.	16	3,500,129.
Liabilities	17	Accounts payable and accrued expenses	186,954.	17	521,362.
	18	Grants payable	1,661,173.	18	1,504,804.
	19	Deferred revenue		19	326,665.
	20	Tax-exempt bond liabilities		20	
	21	Escrow 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		23	
	24	Unsecured notes and loans payable		24	
	25	Other liabilities Complete Part X of Schedule D	5,882.	25	5,882.
	26	**Total liabilities.** Add lines 17 through 25	1,854,009.	26	2,358,713.
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ► [X] and complete lines 27 through 29 and lines 33 and 34.**			
	27	Unrestricted net assets	112,374.	27	-478,808.
	28	Temporarily restricted net assets	251,854.	28	289,153.
	29	Permanently restricted net assets	1,519,094.	29	1,331,071.
		Organizations that do not follow SFAS 117, check here ► [ ] 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, and equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	**Total net assets or fund balances.**	1,883,322.	33	1,141,416.
	34	Total liabilities and net assets/fund balances.	3,737,331.	34	3,500,129.

Part XI Financial Statements and Reporting

		Yes	No
1 Accounting method used to prepare the Form 990: [ ] Cash [X] Accrual [ ] Other			
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X	
b Were the organization's financial statements audited by an independent accountant?	2b	X	
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?	2c	X	
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?	3a	X	
b If 'Yes,' did the organization undergo the required audit or audits?	3b	X	

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501 (c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

► **Attach to Form 990 or Form 990-EZ.** ► **See separate instructions.**

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization: United Way of Greater Union County

Employer identification number: 22-1904427

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: (Please check only **one** organization.)

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 cooperative hospital service organization described in **section 170(b)(1)(A)(iii).** (Attach Schedule H.)

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).** (see instructions)

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or 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 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?

		Yes	No
(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 supported organization?	11 g (i)		
(ii) a family member of a person described in (i) above?	11 g (ii)		
(iii) a 35% controlled entity of a person described in (i) or (ii) above?	11 g (iii)		

h Provide the following information about the organizations the organization supports.

(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? Yes	(iv) No	(v) Did you notify the organization in col (i) of your support? Yes	(v) No	(vi) Is the organization in col (i) organized in the US? Yes	(vi) No	(vii) Amount of Support
Total									

BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule **A** (Form 990 or 990-EZ) 2008

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)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants.')	4,335,556.	4,316,594.	4,552,335.	5,445,255.	5,985,592.	24,635,332.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge						
4 **Total.** Add lines 1-3	4,335,556.	4,316,594.	4,552,335.	5,445,255.	5,985,592.	24,635,332.
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						24,635,332.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	4,335,556.	4,316,594.	4,552,335.	5,445,255.	5,985,592.	24,635,332.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income form similar sources	11,975.	24,889.	43,238.	19,195.	15,349.	114,646.
9 Net income form unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss form the sale of capital assets (Explain in Part IV.)						
11 **Total support.** Add lines 7 through 10						24,749,978.

12 Gross receipts from related activities, etc. (see instructions) . . . 12

13 **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

14	Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)	14	99.54 %
15	Public support percentage for 2007 Schedule A, Part IV-A, line 26f	15	84.23 %

16a **33-1/3 support test – 2008.** If the organization did not check the box on line 13, and the 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 – 2007.** If the organization did not check a 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 – 2008.** 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 – 2007.** 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 III **Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received (Do not include 'unusual grants.')						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a 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 1-5						
7a Amounts included on lines 1, 2, 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or $5,000						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal yr beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income form 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 inline 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 lns 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 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2008** (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from **2007** Schedule A, Part IV-A, line 27h	18	%

19a **33-1/3 support tests – 2008.** 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 – 2007.** If the organization did not check a box on line 14 or 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.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Attach to Form 990. To be completed by organizations that answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization: United Way of Greater Union County

Employer identification number: 22-1904427

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? ☐ Yes ☐ No

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 other impermissible private benefit?? ☐ Yes ☐ No

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 important land area
☐ Protection of natural habitat
☐ Preservation of 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
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 8/17/06	2d	

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, violations, and enforcement of the conservation easement it holds? ☐ Yes ☐ No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ► ______

7 Amount of expenses incurred in monitoring, inspecting, and enforcing 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, 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 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 ► $ ______

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
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other

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 | Trust, Escrow and Custodial Arrangements Complete if 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:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	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 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	2,023,359.				
b Contributions					
c Investment earnings or losses	-283,268.				
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	1,740,091.				

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ► 32.00 %
b Permanent endowment ► 68.00 %
c Term endowment ► %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

		Yes	No
(i) unrelated organizations	3a(i)	X	
(ii) related organizations	3a(ii)		
b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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) Depreciation	(d) Book Value
1a Land	3,850.			3,850.
b Buildings	224,755.		208,420.	16,335.
c Leasehold improvements				
d Equipment	0.		0.	0.
e Other	568,025.		359,363.	208,662.
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ►				228,847.

Part VII Investments–Other Securities See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other		
Total. *(Column (b) should equal Form 990 Part X, col. (B) line 12.)* ►		

Part VIII Investments–Program Related (See Form 990, Part X, line 13)

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *Column (b)(should equal Form 990, Part X, Col. (B) line 13.)* ►		

Part IX Other Assets (See Form 990, Part X, line 15)

(a) Description	(b) Book value
Beneficial Interest in Perpetual Trusts	1,175,896.
Other Receivables	8,581.
Differential Response Grant receivable	0.
Government Grant receivable	51,577.
Total. *Column (b) Total (should equal Form 990, Part X, col.(B), line 15)* ►	1,236,054.

Part X Other Liabilities (See Form 990, Part X, line 25)

(a) Description of Liability	(b) Amount
Federal Income Taxes	
Accounts Payable	0.
Distributions Payable	0.
Gov't grants payable to subrecipients	0.
Pension Liabilities	0.
Designations payable	0.
Schering Employee Assitance Fund	5,882.
Total. *Column (b) Total (should equal Form 990, Part X, col (B) line 25)* ►	5,882.

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

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)	5,985,592.
2	Total expenses (Form 990, Part IX, column (A), line 25)	6,134,981.
3	Excess or (deficit) for the year Subtract line 2 from line 1	-149,389.
4	Net unrealized gains (losses) on investments	-283,268.
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV)	-309,249.
9	Total adjustments (net) Add lines 4-8	-592,517.
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	-741,906.

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	4,151,164.
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			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	4,151,164.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b	1,834,428.		
c	Add lines 4a and 4b			4c	1,834,428.
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)			5	5,985,592.

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

1	Total expenses and losses per audited financial statements			1	4,300,553.
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	Losses reported on Form 990, Part IX, line 25	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	4,300,553.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b	1,834,428.		
c	Add lines 4a and 4b			4c	1,834,428.
5	Total expenses. Add lines 3 and 4c (This should equal Form 990, Part I, line 18)			5	6,134,981.

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.

Pt XII Line 4b Donor designated contributions

Pt XIII Line 4b Donor designated contributions

Pt XI Line 8 Negative change of 309,249 in pension plan assets due to the

Pt XI Line 8 actuary loss of $227,067, and a settlement loss of $82,182.

Part XIV Supplemental Information *(continued)*

Pt V Line 4	support the overall mission of the organization. The
Pt V Line 4	Building Quasi-Endowment fund was established to
Pt V Line 4	finance the renovation of UWGUC's headquarters.
Pt X	UWGUC has deferred the application of FIN48 until its
Pt X	fiscal year that begins after December 31, 2008.
Pt X	UWGUC's policy is to evaluate uncertain tax positions
Pt X	in accordance with SFAS No. 5 "Accounting for Contingencies".
Pt X	Other Changes in Net Assets explained above (see explanation for Pt XI Line 8)
Pt X	Other Liability - Schering Employee Assistance Fund comprises
Pt X	funds donated by Schering and are disbursed upon receipt
Pt X	of directives from Schering on behalf of their employees.

OMB No 1545 0047

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

2008

Open to Public Inspection

► **Must be completed by organizations that answer 'Yes' to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than $15,000 on Form 990-EZ, line 6a.**

Name of the organization: United Way of Greater Union County

Employer identification number: 22-1904427

Part I **Fundraising Activities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply.

- [ ] Mail solicitations
- [ ] Email solicitations
- [ ] Phone solicitations
- [ ] In-person solicitations
- [ ] Solicitation of non-government grants
- [ ] Solicitation of government grants
- [ ] Special fundraising events

2a Did the organization have written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? [ ] **Yes** [ ] **No**

b If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization Form 990EZ filers are not required to complete this table

(i) Name of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions?		**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col (i)	**(vi)** Amount paid to (or retained by) organization
		Yes	**No**			
Total ►						

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

Part II **Fundraising Events.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than $15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than $5,000.

		(a) Event #1 Golf (event type)	(b) Event #2 Celebration (event type)	(c) Other Events 2 (total number)	(d) Total Events (Add col. (a) through col (c))
REVENUE	1 Gross receipts	47,525.	45,098.	14,699.	107,322.
	2 Less: Charitable contributions				
	3 Gross revenue (line 1 minus line 2)	47,525.	45,098.	14,699.	107,322.
DIRECT EXPENSES	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs				
	7 Other direct expenses	31,175.	13,256.	14,046.	58,477.
	8 Direct expense summary. Add lines 4- through 7 in column (d)			►	58,477.
	9 Net income summary. Combine lines 3 and 8 in column (d)			►	48,845.

Part III **Gaming.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col. (a) through col. (c))
REVENUE	1 Gross revenue				
DIRECT EXPENSES	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d)			►	
	8 Net gaming income summary. Combine lines 1 and 7 in column (d)			►	

		YES	NO
9 Enter the state(s) in which the organization operates gaming activities:			
a Is the organization licensed to operate gaming activities in each of these states?	9a		
b If 'No,' Explain:			
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a		
b If 'Yes,' Explain:			
11 Does the organization operate gaming activities with nonmembers?	11		
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12		

				YES	NO
13 Indicate the percentage of gaming activity operated in:					
a The organization's facility	13a	%			
b An outside facility	13b	%			
14 Provide the name and address of the person who prepares the organization's gaming/special events books and records:					

Name: ►

Address: ►

15a Does the organization have a contact with a third party from whom the organization receives gaming revenue?	15a		

b If 'Yes,' enter the amount of gaming revenue received by the organization $ and the amount of gaming revenue retained by the third party $.

c If 'Yes,' enter name and address:

Name ►

Address: ►

16 Gaming manager information

Name. ►

Gaming manager compensation ► $

Description of services provided: ►

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?	17a		

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year: ► $

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.

► **Complete if the organization answered 'Yes,' on Form 990, Part IV, lines 21 or 22.**
► **Attatch to Form 990.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization: United Way of Greater Union County

Employer identification number: 22-1904427

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? [X] 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' on 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. Use Part IV and Schedule I-1 (Form 990) if additional space is needed ► [ ]

1 (a) Name and address of organization or government	(b) EIN	(c) IRC 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
American Red Cross Tri-Co 332 West Front Street Plainfield NJ 07060	22-1487116		40,000.				Disaster Respo
ARC of Union County 52 Fadem Road Springfield NJ 07081	22-1686764		30,000.				Early Childhoo
Bridgeway Rehabilitation 615 North Broad St. Elizabeth NJ 07208	22-2257891		10,000.				Shelter to Car
Court Appointed Special A 1143-45 East Jersey Stree Elizabeth NJ 07201	22-2603930		10,000.				Family Strengt
Catholic Charities of the 590 North 7th Street Newark NJ 07107	22-2164120		30,000.				Health
Central Jersey Legal Serv 60 Prince Street Elizabeth NJ 07208	21-0684259		20,000.				Family Strengt
Cerebral Palsy League of 61 Myrtle Street Cranford NJ 07016	22-1532195		20,000.				CPL Adult Serv
Community Access Unlimite 80 West Grand Street Elizabeth NJ 07202	22-2318586		35,000.				Unrestricted

2 Enter total number of section 501(c)(3) and government organizations ► 53

3 Enter total number of other organizations ► 0

SCHEDULE I-1 (Form 990)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Schedule I (Form 990)

► Attach to Form 990 to list additional information for Part II and Part III, Schedule I (Form 990).

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization: United Way of Greater Union County

Employer identification number: 22-1904427

Part I Continuation of Grants and Other Assistance to Governments and Organizations in the U.S. (Schedule I (Form 990), Part II.)

(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
Cranford Family Care Asso 61 Myrtle Street Cranford NJ 07016	22-1508569		30,000.				Emergency Assi
Day Center of the First P P.O. Box 26 Roselle NJ 07203	22-1930605		15,000.				Early Childhoo
Family & Children's Servi 16 Jefferson Ave Elizabeth NJ 07208	22-1487119		40,000.				Community Coun
Girl Scouts Heart of New 201 Grove Street Westfield NJ 07090	22-1638950		25,000.				Education
Holy Redeemer Home Care N 354 Union Avenue Elizabeth NJ 07208	22-1501364		110,000.				Health
Homefirst (formerly Inter 905 Watchung Avenue Plainfield NJ 07060	22-2698334		70,000.				Family Strengt
Jewish Community Center o 1391 Martine Avenue Scotch Plains NJ 07076	22-2667094		20,000.	11,655.	FMV	(5) Young Exp[	Health
Jewish Family Service of 655 Westfield Avenue Elizabeth NJ 07208	22-1487364		25,000.				Education
King's Daughters Day Scho 502 West Front Street Plainfield NJ 07060	22-1487296		20,000.				Early Childhoo

2 Enter total number of Section 501(c)(3) and government organizations ► ______

3 Enter total number of other organizations ► ______

SCHEDULE I-1
(Form 990)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Schedule I (Form 990)

► Attach to Form 990 to list additional information for Part II and Part III, Schedule I (Form 990).

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
United Way of Greater Union County

Employer identification number
22-1904427

Part I **Continuation of Grants and Other Assistance to Governments and Organizations in the U.S.** (Schedule I (Form 990), Part II.)

(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
Literacy Volunteers of Un Plainfield Library, 800 P Plainfield NJ 07060	22-3087725		40,000.				Project Litera
Neighborhood House Associ 644 West Fourth Street Plainfield NJ 07060	22-1487588		40,000.				Education
NJ-211 c/o United Way of Monmout Farmingdale NJ 07060	37-1446108		40,000.				Family Strengt
Plainfield Area YWCA 518 Watchung Avenue Plainfield NJ 07060	22-1515227		70,000.				Health
Rahway Day Care Center 1071 New Brunswick Avenue Rahway NJ 07065	22-1967779		10,000.				Early Childhoo
Resolve Community Counsel 1830 Front Street Scotch Plains NJ 07076	22-2176041		15,000.				Mental Health
Second Street Youth Cente 935 South Second Street Plainfield NJ 07063	22-6100119		10,000.	4,662.	FMV	(4) Young Expl	Education
UCPC Behavioral Health 117-119 Roosevelt Avenue Plainfield NJ 07016	22-1500557		10,000.				Mental Health
Urban League of Union Cou 288 North Broad Street Elizabeth NJ 07208	22-1487366		80,000.	4,604.	FMV	(4) Thinkcente	Education

2 Enter total number of Section 501(c)(3) and government organizations ►

3 Enter total number of other organizations ►

SCHEDULE I-1 (Form 990)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Schedule I (Form 990)

► Attach to Form 990 to list additional information for Part II and Part III, Schedule I (Form 990).

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization: United Way of Greater Union County

Employer identification number: 22-1904427

Part I Continuation of Grants and Other Assistance to Governments and Organizations in the U.S. (Schedule I (Form 990), Part II.)

(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
Westfield Community Cente 558 West Broad Street Westfield NJ 07090	22-1515226		10,000.				Education
YMCA of Eastern Union Cou 144 Madison Avenue Elizabeth NJ 07201	22-1487381		40,000.				Health
YM-YWHA of Union County Harry Lebau Bldg, 501 Gre Union NJ 07083	22-2663795		34,000.				Early Childhoo
Youth and Family Counseli 233 Prospect Street Westfield NJ 07090	22-1587010		10,000.				Mental Health
YWCA of Central New Jerse 232 East Front Street Plainfield NJ 07060	22-1489918		22,000.				Center for Car
YWCA of Eastern Union Cou 1131 E. Jersey Street Elizabeth NJ 07201	22-1487399		25,000.				Family Strengt
P.R.O.C.E.E.D. 1126 Dickinson Street Elizabeth NJ 07201	22-2088378		660,456.				Family Strengt
Community Coordinated Chi 225 Long Ave, Bldg 15 Hillside NJ 07205	22-2101241		6,754.				Early Childedu
Rutgers University 33 Livingston Ave, Ste 20 New Brunswick NJ 08901	22-6001086		16,144.				Needs Assessme

2 Enter total number of Section 501(c)(3) and government organizations ►

3 Enter total number of other organizations ►

SCHEDULE I-1 (Form 990)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Schedule I (Form 990)

► Attach to Form 990 to list additional information for Part II and Part III, Schedule I (Form 990).

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization: United Way of Greater Union County

Employer identification number: 22-1904427

Part I Continuation of Grants and Other Assistance to Governments and Organizations in the U.S. (Schedule I (Form 990), Part II.)

(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
Roselle Collaborative for 33 West Grand St Elizabeth NJ 07202	22-1904427		6,719.				Education
Linden Family Success Cen c/o First Baptist Church, Linden NJ 07036	22-1904427		13,903.	5,755.	FMV	(5) Thinkcente	Family Strengt
Prevention Links 35 Walnut Ave, Ste 17 Clark NJ 07066	22-2221899		206,930.	5,755.	FMV	(5) Thinkcente	Family Strengt
Jefferson Park Ministries 477 Madison Avenue Elizabeth NJ 07207	01-0659307			5,755.	FMV	(5) Thinkcente	Family Strengt
Community Health Charitie 23 North Rhoda St. Monroe NJ 08831	22-2614888		532,974.				Donor Designat
Yearning to Learn 702 Astor Lane Franklin Park NJ 08823	27-0124864		5,080.				Arts Program
American Cancer Society-U 507 Westminster Avenue Elizabeth NJ 07208	16-0743902		13,087.				Donor Designat
American Heart Assn-NJ Af 1 Union St., Ste 301 Robbinsville NJ 08691	13-5613797		5,079.				Donor Designat
United Fund of Westfield 301 North Ave, West Westfield NJ 07090	22-1616758		5,780.				Donor Designat

2 Enter total number of Section 501(c)(3) and government organizations ►

3 Enter total number of other organizations ►

SCHEDULE I-1 (Form 990)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Schedule I (Form 990)

► Attach to Form 990 to list additional information for Part II and Part III, Schedule I (Form 990).

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization: United Way of Greater Union County

Employer identification number: 22-1904427

Part I Continuation of Grants and Other Assistance to Governments and Organizations in the U.S. (Schedule I (Form 990), Part II.)

(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
ARC of Union County 52 Fadem Rd. Springfield NJ 07081	22-1686764		5,068.				Donor Designat
SAGE Eldercare+ 290 Broad Street Summit NJ 07901	22-1657929		12,075.				Donor Designat
Big Brothers Big Sisters 79 Beaver Avenue Clinton NJ 08809	23-7426096		5,650.				Donor Designat
United Way of Morris Coun P.O. Box 1948 Morristown NJ 07962	22-1487247		10,392.				Donor Designat
United Way of Somerset Co 205 West Main Street Somerville NJ 08876	22-1627729		9,289.				Donor Designat
Cerebral Palsy League of 61 Myrtle Street Cranford NJ 07016	22-1532195		6,971.				CDBG
Girl Scouts Heart of New 1171 State Route 28 Long Branch NJ 08876	22-1638950		6,876.				CDBG
ARC of Union County 52 Fadem Rd. Springfield NJ 07081	22-1686764		5,248.				CDBG
Day Center of the First P P.O. Box 26 Roselle NJ 07203	22-1930605		8,096.				CDBG

2 Enter total number of Section 501(c)(3) and government organizations ►

3 Enter total number of other organizations ►

SCHEDULE I-1
(Form 990)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Schedule I (Form 990)

► **Attach to Form 990 to list additional information for Part II and Part III, Schedule I (Form 990).**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization

United Way of Greater Union County

Employer identification number

22-1904427

Part I **Continuation of Grants and Other Assistance to Governments and Organizations in the U.S.** (Schedule I (Form 990), Part II.)

(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
YWCA Eastern Union County 1131 E. Jersey Street Elizabeth NJ 07208	22-1487399		10,581.				CDBG
Community Coordinated Chi 225 Long Avenue Hillside NJ 07205	22-2101241		5,113.				CDBG
Westfield Community Cente 558 West Broad St. Westfield NJ 07090	22-1515226		5,638.				CDBG
YWCA of Central New Jerse 232 East Front Street Plainfield NJ 07060	22-1489918		7,763.				CDBG

2 Enter total number of Section 501(c)(3) and government organizations ►

3 Enter total number of other organizations ►

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered 'Yes' on 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
Parent Incentives	125	6,306.			
Rental Assistance	125	5,500.			
Parent Assistance	125	1,100.			
Emergency Assistance	125	18,163.			
Utility Assistance Program	200	15,500.			

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

Pt I Line 2 Programs are subject to review by Vision Councils and Community

Pt I Line 2 Investment Committees assigned to programmatic area. The committees

Pt I Line 2 will determine whether the agency has achieved outcome results outlined

Pt I Line 2 in RFP. Also, grantees are required to produce audited financials, a

Pt I Line 2 990 return six months subsequent to their fiscal year end, and an board approved budget.

SCHEDULE J (Form 990)

Department of the Treasury Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Attach to Form 990. To be completed by organizations that answered 'Yes' to Form 990, Part IV, line 23.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization

United Way of Greater Union County

Employer identification number

22-1904427

Part I Questions Regarding Compensation

		Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items ☐ First-class or charter travel ☐ Travel for companions ☐ Tax indemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e g , maid, chauffeur, chef)			
b If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain	1b		
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2		
3 Indicate which, if any, of the following organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply. ☐ Compensation committee ☐ Independent compensation consultant ☐ Form 990 of other organizations ☒ Written employment contract ☐ Compensation survey or study ☒ Approval by the board or compensation committee			
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a:			
a Receive a severance payment or change of control payment?	4a		X
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		X
c Participate in, or receive payment from, an equity-based compensation arrangement?	4c		X
If 'Yes' to any of 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
Only 501(c)(3) and 501(c)(4) organizations must complete lines 5-8.			
5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a The organization?	5a		X
b Any related organization?	5b		X
If 'Yes' to line 5a or 5b, describe in Part III.			
6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a The organization?	6a		X
b Any related organization?	6b		X
If 'Yes' to line 6a or 6b, describe in Part III			
7 For person listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If 'Yes,' describe in Part III	7		X
8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If 'Yes,' describe in Part III	8		X

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations described in the instructions on row (ii). Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other compensation				
James W. Horne, Jr.	(i)	167,186.	0.	0.	0.	0.	167,186.	155,430.
	(ii)	0.	0.	0.	0.	0.	0.	0.

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

SCHEDULE J-2 (Form 990)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Form 990

Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the Organization: United Way of Greater Union County

Employler Identification number: 22-1904427

Part I Continuation: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title	(B) Average hours per week	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
Patrick Murphy Trustee	2.00	X						0.	0.	0.
Martin H. Shupack Trustee	2.00	X						0.	0.	0.
Eloise Bryant Tinley Trustee	2.00	X						0.	0.	0.
Alison G. Yablonowitz Trustee	2.00	X						0.	0.	0.
Brian Ziemba Chairperson	2.00	X						0.	0.	0.
Charles L. Smith, III Trustee	2.00	X						0.	0.	0.
Maureen Tinen Trustee	2.00	X						0.	0.	0.
Timothy Williams Secretary	2.00	X						0.	0.	0.
Edward Zarnock Trustee	2.00	X						0.	0.	0.
Carlos Martins Trustee	2.00	X						0.	0.	0.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Non-Cash Contributions

► To be completed by organizations that answered 'Yes' on Form 990, Part IV, lines 29 or 30.
► Attach to Form 990.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization: United Way of Greater Union County

Employer Identification number: 22-1904427

Part I Types of Property

		(a) Check if applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1	Art–Works of art				
2	Art–Historical treasures				
3	Art–Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities–Publicly traded				
10	Securities–Closely held stock				
11	Securities–Partnership, LLC, or trust interests				
12	Securities–Miscellaneous				
13	Qualified conservation contribution (historic structures)				
14	Qualified conservation contribution (other)				
15	Real estate–Residential				
16	Real estate–Commercial				
17	Real estate–Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ► (Donated Materials & Supplies)			40,759.	
26	Other ► (IBM Equipment)			45,951.	
27	Other ► ( )				
28	Other ► ( )				

			Yes	No
29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement	29		
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	30a		X
b	If 'Yes,' describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31		X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If 'Yes,' describe in Part II.			
33	If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization: United Way of Greater Union County

Employer identification number: 22-1904427

Part XI, Line 1

Pt V, Line 3b The cost exceeds the benefit of filing Form 990T.

Pt V, Line 3b There are no taxable amount to report.

Pt VI-A, Line 10 The Finance Committee will review the 2008 Form 990 at the February 16, 2010 meeting.

Pt VI-A, Line 10 The Board of Trustees will review, question and approve the 2008 Form 990 at the March 10, 2010 meeting.

Pt VI-A, Line 10 The 990 will be reviewed by the governing body

Pt VI-A, Line 10 before filing.

Pt VI-A, Line 6 All Board members and donors are members.

Pt VI-A, Line 7a Board members elect more members to governing body via

Pt VI-A, Line 7a the Nominating Committee.

Pt VI-A, Line 8 Minutes are taken for meetings of the governing body.

Pt VI-A, Line 8 Minutes are taken for all committee meetings.

Pt VI-A, Line 9b There are no chapters, branches, or affiliates.

Pt VI-B, Line 12c The Conflict of Interest Policy is reviewed annually by

Pt VI-B, Line 12c Board and staff. The Personnel Committee and the President and C.E.O.

Pt VI-B, Line 12c interview each recipient and refer to the policy in all

Pt VI-B, Line 12c day to day decision making activities.

Pt VI-B, Line 15 The Personnel Committee is independant and uses external

Pt VI-B, Line 15 data to substantiate compensation for all staff members

Pt VI-B, Line 15 Contemporaneous minutes are kept for the Personnel Committee meetings.

Pt VI-C, Line 19 The Conflict of Interest Policy is available to the public upon request.

Pt VI-C, Line 19 Financial Statements are also available to the public by request

Pt VI-C, Line 19 and will be published on our website.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization	Employer identification number
United Way of Greater Union County	22 1904427

Part III - Statement of Program Service Accomplishments

Community Investment Grants - $1,055,000

United Way of Greater Union County (UWGUC) is a non-profit organization that leads partnerships of businesses, governments, labor groups, and other philanthropic organizations to monitor community needs and support effect human service programs. United Way develops and supports more than 40 programs that measurably improve the lives of children and families throughout Union, County, North Plainfield, and South Plainfield. United Way's focus in resource development is to generate financial and non-financial resources to address community problems. United Way accomplishes this through workplace giving campaigns and individual requests for donations. United Way's Community Impact Agenda focuses on granting funds to programs that address targeted needs within the community. Within its competitive grant-making process, United Way community volunteers and human service professionals work collaboratively to identify the most pressing community needs and determine effective, outcome-based solutions to effect the greatest impact for local families and individuals in need.

Community Development Block Grants (CDBG) - $123,021

UWGUC administers funds from Community Development Block Grants and other County Grants to support basic need services for low-to-moderate income families.

Donor Designations - $1,834,428

Funds raised and distributed to approximately 352 health and welfare organizations as directed by contributors through our pledge and designation processing system.

Project IMPROVE - $6,754

Research shows that early learning can provide adults with greater success in life, fewer involvements in crime, higher income, and higher education levels. Yet, almost half of America's kindergarteners come to school lagging behind, according to the U.S. Department of Education. That's why United Way of Greater Union County's Project IMPROVE is focused on ensuring that local children are well prepared to learn and succeed by the time they enter school. Project IMPROVE is improving the quality of child care centers throughout Union County by bringing specialized on-site training and technical assistance to local centers.

Name of the organization	Employer identification number
United Way of Greater Union County	22 1904427

Financial Literacy - $10,000

UWGUC has developed this program to help low income families in Union County stave off a potential fiscal crisis and work towards a brighter financial future. The program is based on United Way's National Stability Framework for low income working families. The goal of the program is to increase income via the Earned Income Tax Credit; provide financial literacy training and assistance with credit repair and debt reduction; and to gain sustainable assets such as savings, Individual Development Accounts, as well as asset protection.

IBM Corporation Product Donation Program - $40,488

Hundreds of children, people with disabilities and other residents in our area are now learning valuable computer skills as a result of IBM's computer equipment donation to UWGUC. As part of its annual computer grants program IBM donated 34 new computer systems to United Way, who in turn donated them to 5 of its certified agencies.

Union County Family Success Network - $457,707

UWGUC in partnership with the New Jersey Department of Children and Families (DCF), the Union County Department of Human Services (DHS), and the Nicholson Foundation has embarked on an ambitious effort to provide a comprehensive system of family supports and services via the Union County Family Success Network. UWGUC provides oversight, planning,implementation,and support for a integrated, local service delivery system in strategically placed Family Success Centers. The Family Success Centers provide prevention, family support, early intevention, and an array of essential services aimed to strengthen families.

Celebration of Womanhood Conference - $20,000

The Governor's Juvenile Justice and Delinquency Prevention and Juvenile Justice Commission funded this free conference for 200 girls between the ages of 11 and 17. The goal of the conference was to provide the girls with the tools and resources to mature into successful, confident yound women. This was accomplished by ten workshops held throughout the day that focused on topics faced by young women every day. The workshops covered issues and topics such as healthy lifestyles, relationships, drug use, positive body image, self-esteem, youth culture, technology, self injury, and public speaking.

Learning Mi- Way (Arts Initiative) - $5,080

Exposure to the arts has been proven to help children build self-confidence, express their creativity and perform better in math and reading. That's why United Way developed the Learning MI Way (LMiW) program in Greater Union County.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization: United Way of Greater Union County

Employer identification number: 22 1904427

Part III - Statement of Program Service Accomplishments (continued)

Volunteer Center - $2,500

UWGUC provides a variety of services to organizations, groups and individuals seeking volunteer placement. Through an interactive website and an online database with hundreds of volunteer opportunities suitable for individuals and groups, The Volunteer Center is responsible for matching prospective volunteers with the organizations and agencies that utilize them. Also, the Volunteer Center provides professional development and training to enable volunteer managers to strenghen their organizations' capacity. Customized projects are developed by the center for corporate, public and private groups and internship placements for students are provided.

Donated Materials and Supplies - $40,759

A variety of non cash charitable gifts were received this past year. Barnes & Noble donated children's books valued at $11,880; Target donated Christmas Trees values at $1,250; $7,000 was received from various sources for the Community Gardens Project; and there were non cash gifts valued at $10,500 that were donated by employees of various supportive companies during the Christmas season. These and other non cash donation valued at $10,129 were distributed to community partners for the ultimate purpose of improving the lives of th citizens of Greater Union County who are less fortunate.

Differential Response - $1,001,645

UWGUC has received a contract award from the New Jersey State Department of Children and Families to administer the Differential Response Program. Differential Response is designed to assure children's permanence and well-being in their own homes, promote healthy family functiuoning, prevent child abuse and prevent the need for more intrusive child protective service interventions. Successful Differential Response intervention leaves the family with an established network of formal and informal supports to which the family will have continued access when formal intervention is terminated.

Community Relations Grant Fund - $1,000

The Community Relations Grant Fund allows funding to go towards a variety of health and human service programs that are not included in the Community Investment awards. These grants are primarily for Community Impact pilot programs that are aligned with the newer enhanced model of funding that has evolved from the Strategic Planning process.

Name of the organization: United Way of Greater Union County

Employer identification number: 22 1904427

Elizabethtown Gas Utility Assistance Program - $20,000

UWGUC and AGL/Elizabethtown Gas formed a critical partnership to provide heating assistance for AGL/Elizabethtown Gas customers in need. This special initiative has provided up to $500 in heating assistance to customers who were in danger of having their utilities turned off.

Miscellaneous Program Grant Expenses - $25,043

The following programs helped toward achieving overall organizational goals and are reflective of UWGUC's mission, which is to ensure the health and human service needs of the community are identified and addressed in ways that create a better future for the residents of Greater Union County:

Mentoring Program - $2,702

Day of Caring - $569

Rescue Sqad-Plainfield - $2,814

American Red Cross Tri-County - $2,814

Community Investment Program Development - $16,144

Direct Program Services - $690,700

Direct Program Services is the portion of UWGUC's operating budget attributable to all of the above programmatic functions of the organization. These dollars were absorbed by funds raised that were unrestricted and unappropriated.

Total Program Services - $5,334,125

990-EZ, 990, 990-T and 990-PF Information Worksheet

2008

Part I — Identifying Information

Employer Identification Number	22-1904427		
Name	United Way of Greater Union County		
Address	33 West Grand Street	Room/Suite	
City	Elizabeth	State NJ	ZIP Code 07202
Foreign Country			
Telephone Number	(908) 353-7171	Extension	131
Fax	(908) 353-6310	E-Mail Address	rochelle.green@uwguc.org

[ ] Eligible for hurricane tax relief legislation benefits, check here

Part II — Type of Return

[ ] Form 990-EZ **only**
[X] Form 990 **only**
[ ] Form 990-PF **only**
[ ] Form 990-T **only**
[ ] Form 990-EZ **with** Form 990-T
[ ] Form 990 **with** Form 990-T
[ ] Form 990-PF **with** Form 990-T
[ ] Form 990-N (gross receipts $25,000 or less) **for Electronic Filing only**

[ ] **QuickBooks Import Users & 990 to 990-EZ Data Transfer Option:** Check if you're filing the EZ & want 990 imported data copied to the EZ **OR** for those not importing from QuickBooks who transferred from prior year 990 and now qualify to file the EZ this year, check this box to transfer 990 data to the EZ.

IMPORTANT

Before transferring data from Form 990 to Form 990-EZ , refer to "How to transfer data from filing Form 990 to 990-EZ" listed above in the Most Common Support Questions or Tax Help for this line

Part III — Type of Organization

[X] 501(c) Corporation/Association 3 (subsection number)
[ ] 501(c) Trust ____ (subsection number)
[ ] 4947(a)(1) Trust
[ ] 408(e) Trust
[ ] 401(a) Trust
[ ] Other ________ (describe)
[ ] 220(e) Trust
[ ] 408A Trust
[ ] 529(a) Corporation
[ ] 529(a) Trust
[ ] 530(a) Trust
[ ] 527 Organization
[ ] 501(c) Association

Part IV — Tax Year and Filing Information

[ ] Calendar year
[X] Fiscal year — Ending month 8
[ ] Short year — Beginning date ________ Ending date ________

[ ] Check this box if the organization is enrolled in the Electronic Federal Tax Payment System (EFTPS)

Part V — 2008 Estimated Taxes Paid

[ ] Check this box if the organization is a private foundation

	Form 990-T	Form 990-PF
Amount of 2007 overpayment credited to 2008 estimated tax		

Payment Quarters	Due Date	Form 990-T Date Paid	Form 990-T Amount Paid	Form 990-PF Date Paid	Form 990-PF Amount Paid
1st Quarter Payment	12/15/08				
2nd Quarter Payment	02/17/09				
3rd Quarter Payment	05/15/09				
4th Quarter Payment	08/17/09				
Additional Payment 1					
Additional Payment 2					
Additional Payment 3					
Additional Payment 4					

Part VI – Electronic Filing Information

Electronic Filing:

☐ File the federal return electronically

Practitioner PIN program:

☐ Sign this return electronically using the Practitioner PIN
☐ ERO entered PIN

Officer's PIN (enter any 5 numbers) ________
Date PIN entered .. ________

Electronic Filing of Extensions:

☐ Check this box to file **Form 8868** (application for extension of time to file return) electronically

Information required for Electronic Filing:

Officer's Name James Horne, Jr.

Electronic Filing of Amended Return:

☐ Check this box to file **amended return** electronically

Part VII – Electronic Funds Withdrawal Information *(Form 990PF filers only)*

Yes	No	
☐	☐	Use **electronic funds withdrawal** of **federal balance due** (EF only)?
☐	☐	Use **electronic funds withdrawal** of **Form 8868 balance due** (EF only)?
☐	☐	Use **electronic funds withdrawal** of **amended return balance due** (EF only)?

If any options selected above, enter information below, **(Review transferred information for accuracy)**

Bank Information

Name of Financial Institution (optional) ________
Check the appropriate box . ☐ Checking ☐ Savings
Routing number . ________
Account number ________

Payment Information

Enter the payment date to withdraw tax payment ________
Balance due amount from this return ________
Enter an amount to withdraw tax payment . ________
If partial payment is made, the remaining balance due ________

Part VIII – Information for Client Letter

	Form 990-EZ or Form 990	Form 990-PF	Form 990-T
Extended Due Date			

Letter Salutation . ________

Part IX – Return Preparer

Enter preparer code from Firm/Preparer Info (See Help) rg
QuickZoom to Firm/Preparer Info ►

QuickZoom to Form 990-EZ, Pages 1 through 4 . .. ►
QuickZoom to Form 990, Page 1 .. .. . . ►
QuickZoom to Form 990-PF, Page 1 . . . ►
QuickZoom to Form 990-T, Page 1 . . . . ►
QuickZoom to Form 990-N, e-PostCard . . . ►

QuickZoom to Client Status

Schedule O (Form 990), Supplemental Information to Form 990
Form 990, Page 2, Part III, Line 4d (continued)

4d Describe the exempt purpose achievements for each of the organization's other program services. Section 501(c)(3) and (4) organizations and 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.

Code: ______ Description: Other Grants - Time limited grants for innovative
Expenses 457,378. services to meet critical issues in the community.
Grants Of 372,265. See attached schedule of grants and allocations.
Revenue 0.

Code: ______ Description: See statement
Expenses 0.
Grants Of 0.
Revenue 0.

Supporting Statement of:

Form 990 p 2/Line 4a Expenses

Description	Amount
Net Distributions to Agencies	1,055,000.
Direct Program Services	237,703.
Total	1,292,703.

Supporting Statement of:

Form 990 p 2/Line 4a Grants

Description	Amount
Distributions to Agencies	1,055,000.
Total	1,055,000.

Supporting Statement of:

Form 990 p 2/Line 4b Expenses

Description	Amount
Total Designations	1,834,428.
Direct Program Services	413,426.
Total	2,247,854.

Supporting Statement of:

Form 990 p 2/Line 4c Expenses

Description	Amount
County of Union Arts grant	2,498.
JPFSC	189,026.
Differential Response	1,001,645.
Women's Conference	20,000.
CDBG	123,021.
Total	1,336,190.

Supporting Statement of:

Form 990 p 9/Gross income fundraising

Description	Amount
Golf Outing Revenue	47,525.
Celebration 2009 Revenue	38,738.
Maiden House Tour 2009 Revenue	7,439.
AALI Revenue	7,260.
Celebration 2010 Revenue	6,360.
Total	107,322.

Supporting Statement of:

Form 990 p 9/Line 8b Direct Expenses

Description	Amount
Golf Outing 2010 Expenses	31,175.
Celebration 2009 Expenses	13,182.
Celebration 2010 Expenses	74.
Maiden House Tour 2009 Expenses	995.
AALI Expenses	13,051.
Total	58,477.

Supporting Statement of:

Exempt Organization Information Wks/Fiscal year ending month

Description	Amount
August	8
Total	8

United Way of Greater Union County 22-1904427

Form 990 p 10: Part IX Statement of Functional Expenses

Line 24f - All Other Expenses Smart Worksheet

The total of the following items carry to line 24f below:

Description	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
Other Expenses	7,003.	3,389.	1,559.	2,055.
Shared Expenses	-53,701.	-32,585.	-10,418.	-10,698.

United Way of Greater Union County 22-1904427

Frm 990 Sch J-2 (Continuation Sheet 1) Continuation Sheet for Form 990 Compensation Information

General Information Smart Worksheet

A Description for this copy of Schedule J-2 Continuation Sheet 1

United Way of Greater Union County 22-1904427

Sch D, page 4: Part XI, XII, XIII and XIV

Supplemental Information Smart Worksheet

Information specific to Parts II, lines 3, 5, & 9; Part III, lines 1a & 4;Part IV, lines 1b & 2b; Part V, line 4; Part X; Part XI, line 8, Part XII, lines 2d & 4b; and Part XIII, lines 2d & 4b are entered here. Choose a specific line number from the Line Number picklist and enter an explanation.
The line number references and explanations entered here are automatically included in the lines below the Smart Worksheet and Schedule D, page 5 if needed.

Line Number	Explanation
Pt XII Line 4b	Donor designated contributions
Pt XIII Line 4b	Donor designated contributions
Pt XI Line 8	Negative change of 309,249 in pension plan assets due to the
Pt XI Line 8	actuary loss of $227,067, and a settlement loss of $82,182.
Pt V Line 4	support the overall mission of the organization. The
Pt V Line 4	Building Quasi-Endowment fund was established to
Pt V Line 4	finance the renovation of UWGUC's headquarters.
Pt X	UWGUC has deferred the application of FIN48 until its
Pt X	fiscal year that begins after December 31, 2008.
Pt X	UWGUC's policy is to evaluate uncertain tax positions
See Supplemental Information Smart Worksheet	

Note: Enter the line number and explanation for lines **not** mentioned above here. The line number references and explanations entered here are automatically included in the lines below the Smart Worksheet and Schedule O, page 2 if needed and Schedule D, page 5 if needed.

Line Number	Explanation

Sch D, page 5 (Copy No. 1): Part XIV Supplemental Information

Supplemental Information Smart Worksheet

Description of this copy of Schedule D, page 5 Copy No. 1
QuickZoom here to another copy of Schedule D, page 5

United Way of Greater Union County 22-1904427

Schedule I: Grants and Other Assist. to Org. and Gov. in the U.S.

Schedule I, Part II, Line 1 Smart Worksheet

Note: Enter the listing of grants or other assistance to governments and organizations in the U.S. into this Smart Worksheet. The first eight items will transfer to the schedule below. Additional items will flow to fill Schedule I-1, Part I, Continuation of Grants and Other Assistance to Governments and Organizations in the U.S. Enter total organization types on lines 2 and 3 of each page

(a) Name and Address of Organization or Government	(b) EIN	(c) IRC 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
American Red Cross Tri-County 332 West Front Street Plainfield NJ 07060 Foreign Address:	22-1487116		40,000.				Disaster Respons
ARC of Union County 52 Fadem Road Springfield NJ 07081 Foreign Address:	22-1686764		30,000.				Early Childhood
See Part II, Grants to Organizations and Governments in the U.S. Foreign Address:							

Sch I, p 1 Cont (Continuation Sheet #1): Continuation of Grants to Org. and Gov. in the U.S.

General Information Smart Worksheet

A Description for this copy of Schedule I-1, Part I . . . Continuation Sheet #1

Sch I, p 1 Cont (Continuation Sheet #2): Continuation of Grants to Org. and Gov. in the U.S.

General Information Smart Worksheet

A Description for this copy of Schedule I-1, Part I . . . Continuation Sheet #2

Sch I, p 1 Cont (Continuation Sheet #3): Continuation of Grants to Org. and Gov. in the U.S.

General Information Smart Worksheet

A Description for this copy of Schedule I-1, Part I Continuation Sheet #3

Sch I, p 1 Cont (Continuation Sheet #4) Continuation of Grants to Org and Gov in the U.S.

General Information Smart Worksheet

A Description for this copy of Schedule I-1, Part I Continuation Sheet #4

Sch I, p 1 Cont (Continuation Sheet #5): Continuation of Grants to Org. and Gov. in the U.S.

General Information Smart Worksheet

A Description for this copy of Schedule I-1, Part I Continuation Sheet #5

Sch I, p 1 Cont (Continuation Sheet #6): Continuation of Grants to Org. and Gov. in the U.S.

General Information Smart Worksheet

A Description for this copy of Schedule I-1, Part I Continuation Sheet #6

Sch I, page 2: Grants and Other Assist. to Individuals in the U.S.

Schedule I, Part III Smart Worksheet

Note: Enter the listing of grants or other assistance to individuals in the U.S. into this Smart Worksheet. The first seven items will transfer to the schedule below. Additional items will flow to fill Schedule I-1, Part II, Continuation of Grants and Other Assistance to Individuals in the U.S.

(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
Parent Incentives	125	6,306.			
Rental Assistance	125	5,500.			
Parent Assistance	125	1,100.			
See Part III, Grants to Individuals in the U.S.					

United Way of Greater Union County 22-1904427

Sch I, page 2: Grants and Other Assist. to Individuals in the U.S. .

Supplemental Information Smart Worksheet

Note: Enter explanation for the organization's procedures for monitoring the use of grant funds in the U.S. here for Part I, line 2. The line number reference automatically calculates for you. Your entries will automatically flow to the Smart Worksheet below.

Line Number	Explanation
Pt I Line 2	Programs are subject to review by Vision Councils and Community Investment Committees assigned to programmatic area. The committees will determine whether the agency has achieved outcome results outlined in RFP. Also, grantees are required to produce audited financials, a 990 return six months subsequent to their fiscal year end, and an board approved budget.

Note: Enter the line number and description for lines other than Part I, line 2 here. The line number references and descriptions entered here are automatically included in the lines below the Smart Worksheet.

Line Number	Explanation

Sch J, page 2: Officers, Directors, Trustees, Key Employees, Highest Comp Employees

Part II Smart Worksheet

Note: The first 16 entries on this Smart Worksheet will transfer below and rest will flow to a Schedule J-1, Continuation Sheet for Schedule J, Part II. Per IRS instructions, if a column is not applicable, enter a 0.

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Fm 990-EZ
		(i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other compensation				
James W. Horne, Jr.	(i)	167,186.	0.	0.	0.	0.	167,186.	155,430.
Check if a business	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
Check if a business	(ii)							
	(i)							
Check if a business	(ii)							
	(i)							
Check if a business	(ii)							
	(i)							
Check if a business	(ii)							
	(i)							
Check if a business	(ii)							

United Way of Greater Union County 22-1904427

Schedule O: Supplemental Information to Form 990

Supplemental Information Smart Worksheet

QuickZoom here to Schedule 0, page 2 . . .

Note: Enter information specific to any of the following below:

Form 990, Page 2, Part III, Line 2, or Line 3. (**Note**: Line 4d has its own supplemental overflow statement.)
Form 990, Page 5, Part V Line 3b
Form 990, Page 6, Part VI, Section A, Lines 1a, 2-7, 8, 9b, or 10. (**Note**: Line 11 has its own supplemental overflow statement.)
Form 990, Page 6, Part VI, Section B, Lines 12c, 15a, and 15b
Form 990, Page 6, Part VI, Section C, Line 18 and 19
Form 990, Page 11, Part XI, Line 1
Form 990, Page 11, Part XI, Line 2c
Form 990, Page 11, Part XI, Line 3b

Choose a specific line number from the Line Number picklist and enter an explanation. The line number references and explanations entered here are automatically included in the lines below the Smart Worksheet and Schedule O page 2 if needed.

Line Number	Explanation
Part XI, Line 1	
Pt V, Line 3b	The cost exceeds the benefit of filing Form 990T.
Pt V, Line 3b	There are no taxable amount to report.
Pt VI-A, Line 10	The Finance Committee will review the 2008 Form 990 at the February 16, 2010 meeting.
Pt VI-A, Line 10	The Board of Trustees will review, question and approve the 2008 Form 990 at the March 10,
Pt VI-A, Line 10	The 990 will be reviewed by the governing body
Pt VI-A, Line 10	before filing.
Pt VI-A, Line 6	All Board members and donors are members.
Pt VI-A, Line 7a	Board members elect more members to governing body via
Pt VI-A, Line 7a	the Nominating Committee.
Pt VI-A, Line 8	Minutes are taken for meetings of the governing body.
Pt VI-A, Line 8	Minutes are taken for all committee meetings.
Pt VI-A, Line 9b	There are no chapters, branches, or affiliates.
Pt VI-B, Line 12c	The Conflict of Interest Policy is reviewed annually by
See Supplemental Information Smart Worksheet	

Note: Enter the line number and explanation for lines **not** mentioned above here. The line number references and explanations entered here are automatically included in the lines below the Smart Worksheet and Schedule O, page 2 if needed.

Line Number	Explanation

United Way of Greater Union County 22-1904427

Sch. B, page 2 (Schedule B, Part 1, pg1): Contributors

General Information Smart Worksheet		
A	Description for this copy of Schedule B, Part I	Schedule B, Part 1, pg1

Sch. B, page 2 (Schedule B, Part I, page 2): Contributors

General Information Smart Worksheet		
A	Description for this copy of Schedule B, Part I .	Schedule B, Part I, page 2

Sch. B, page 3 (Schedule B, Part II): Noncash Property

General Information Smart Worksheet		
A	Description for this copy of Schedule B, Part II	Schedule B, Part II

Schedule D, Page 4

Supplemental Information Smart Worksheet

Pt X	in accordance with SFAS No. 5 "Accounting for Contingencies".
Pt X	Other Changes in Net Assets explained above (see explanation for Pt XI Line 8)
Pt X	Other Liability - Schering Employee Assistance Fund comprises
Pt X	funds donated by Schering and are disbursed upon receipt
Pt X	of directives from Schering on behalf of their employees.

Schedule I, Grants to Organizations and Individuals in the U.S.
Part II, Grants to Organizations and Governments in the U.S.

(a) Name and Address of Organization or Government	(b) EIN	(c) IRC 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
Bridgeway Rehabilitation Servi 615 North Broad St. Elizabeth NJ 07208 Foreign Address:	22-2257891		10,000.				Shelter to Caree
Court Appointed Special Advoca 1143-45 East Jersey Street Elizabeth NJ 07201 Foreign Address:	22-2603930		10,000.				Family Strengthe
Catholic Charities of the Arch 590 North 7th Street Newark NJ 07107 Foreign Address:	22-2164120		30,000.				Health
Central Jersey Legal Services, 60 Prince Street Elizabeth NJ 07208 Foreign Address:	21-0684259		20,000.				Family Strengthe
Cerebral Palsy League of Union 61 Myrtle Street Cranford NJ 07016 Foreign Address:	22-1532195		20,000.				CPL Adult Servic
Community Access Unlimited 80 West Grand Street Elizabeth NJ 07202 Foreign Address:	22-2318586		35,000.				Unrestricted
Cranford Family Care Associati 61 Myrtle Street Cranford NJ 07016 Foreign Address:	22-1508569		30,000.				Emergency Assist
Day Center of the First Presby P.O. Box 26 Roselle NJ 07203 Foreign Address:	22-1930605		15,000.				Early Childhood
Family & Children's Services 16 Jefferson Ave Elizabeth NJ 07208 Foreign Address:	22-1487119		40,000.				Community Counse
Girl Scouts Heart of New Jersey 201 Grove Street Westfield NJ 07090 Foreign Address:	22-1638950		25,000.				Education

Schedule I, Grants to Organizations and Individuals in the U.S. Continued

Part II, Grants to Organizations and Governments in the U.S.

(a) Name and Address of Organization or Government	(b) EIN	(c) IRC 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
Holy Redeemer Home Care NJ North 354 Union Avenue Elizabeth NJ 07208 Foreign Address:	22-1501364		110,000.				Health
Homefirst (formerly Interfaith 905 Watchung Avenue Plainfield NJ 07060 Foreign Address:	22-2698334		70,000.				Family Strengthe
Jewish Community Center of Cen 1391 Martine Avenue Scotch Plains NJ 07076 Foreign Address:	22-2667094		20,000.	11,655.	FMV	(5) Young Exp[or	Health
Jewish Family Service of Centr 655 Westfield Avenue Elizabeth NJ 07208 Foreign Address:	22-1487364		25,000.				Education
King's Daughters Day School, I 502 West Front Street Plainfield NJ 07060 Foreign Address:	22-1487296		20,000.				Early Childhood
Literacy Volunteers of Union C Plainfield Library, 800 Park A Plainfield NJ 07060 Foreign Address:	22-3087725		40,000.				Project Literacy
Neighborhood House Association 644 West Fourth Street Plainfield NJ 07060 Foreign Address:	22-1487588		40,000.				Education
NJ-211 c/o United Way of Monmouth, 14 Farmingdale NJ 07060 Foreign Address:	37-1446108		40,000.				Family Strengthe
Plainfield Area YWCA 518 Watchung Avenue Plainfield NJ 07060 Foreign Address:	22-1515227		70,000.				Health
Rahway Day Care Center 1071 New Brunswick Avenue Rahway NJ 07065 Foreign Address:	22-1967779		10,000.				Early Childhood

Schedule I, Grants to Organizations and Individuals in the U.S. Continued

Part II, Grants to Organizations and Governments in the U.S.

(a) Name and Address of Organization or Government	(b) EIN	(c) IRC 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
Resolve Community Counseling C 1830 Front Street Scotch Plains NJ 07076 Foreign Address:	22-2176041		15,000.				Mental Health Se
Second Street Youth Center 935 South Second Street Plainfield NJ 07063 Foreign Address:	22-6100119		10,000.	4,662.	FMV	(4) Young Explor	Education
UCPC Behavioral Health 117-119 Roosevelt Avenue Plainfield NJ 07016 Foreign Address:	22-1500557		10,000.				Mental Health Se
Urban League of Union County 288 North Broad Street Elizabeth NJ 07208 Foreign Address:	22-1487366		80,000.	4,604.	FMV	(4) Thinkcenter	Education
Westfield Community Center 558 West Broad Street Westfield NJ 07090 Foreign Address:	22-1515226		10,000.				Education
YMCA of Eastern Union County 144 Madison Avenue Elizabeth NJ 07201 Foreign Address:	22-1487381		40,000.				Health
YM-YWHA of Union County Harry Lebau Bldg, 501 Green Lane Union NJ 07083 Foreign Address:	22-2663795		34,000.				Early Childhood
Youth and Family Counseling Se 233 Prospect Street Westfield NJ 07090 Foreign Address:	22-1587010		10,000.				Mental Health Se
YWCA of Central New Jersey 232 East Front Street Plainfield NJ 07060 Foreign Address:	22-1489918		22,000.				Center for Caree
YWCA of Eastern Union County 1131 E. Jersey Street Elizabeth NJ 07201 Foreign Address:	22-1487399		25,000.				Family Strengthe

Schedule I, Grants to Organizations and Individuals in the U.S. Continued

Part II, Grants to Organizations and Governments in the U.S.

(a) Name and Address of Organization or Government	(b) EIN	(c) IRC 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
P.R.O.C.E.E.D. 1126 Dickinson Street Elizabeth NJ 07201 Foreign Address:	22-2088378		660,456.				Family Strengthe
Community Coordinated Child Ca 225 Long Ave, Bldg 15 Hillside NJ 07205 Foreign Address:	22-2101241		6,754.				Early Childeduca
Rutgers University 33 Livingston Ave, Ste 200 New Brunswick NJ 08901 Foreign Address:	22-6001086		16,144.				Needs Assessment
Roselle Collaborative for Yout 33 West Grand St Elizabeth NJ 07202 Foreign Address:	22-1904427		6,719.				Education
Linden Family Success Center c/o First Baptist Church, 929 Linden NJ 07036 Foreign Address:	22-1904427		13,903.	5,755.	FMV	(5) Thinkcenter	Family Strengthe
Prevention Links 35 Walnut Ave, Ste 17 Clark NJ 07066 Foreign Address:	22-2221899		206,930.	5,755.	FMV	(5) Thinkcenter	Family Strengthe
Jefferson Park Ministries - FSC 477 Madison Avenue Elizabeth NJ 07207 Foreign Address:	01-0659307			5,755.	FMV	(5) Thinkcenter	Family Strengthe
Community Health Charities 23 North Rhoda St. Monroe NJ 08831 Foreign Address:	22-2614888		532,974.				Donor Designatio
Yearning to Learn 702 Astor Lane Franklin Park NJ 08823 Foreign Address:	27-0124864		5,080.				Arts Program
American Cancer Society-Union 507 Westminster Avenue Elizabeth NJ 07208 Foreign Address:	16-0743902		13,087.				Donor Designatio

Schedule I, Grants to Organizations and Individuals in the U.S. Continued

Part II, Grants to Organizations and Governments in the U.S.

(a) Name and Address of Organization or Government	(b) EIN	(c) IRC 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
American Heart Assn-NJ Affilia 1 Union St., Ste 301 Robbinsville NJ 08691 Foreign Address:	13-5613797		5,079.				Donor Designatio
United Fund of Westfield 301 North Ave, West Westfield NJ 07090 Foreign Address:	22-1616758		5,780.				Donor Designatio
ARC of Union County 52 Fadem Rd. Springfield NJ 07081 Foreign Address:	22-1686764		5,068.				Donor Designatio
SAGE Eldercare+ 290 Broad Street Summit NJ 07901 Foreign Address:	22-1657929		12,075.				Donor Designatio
Big Brothers Big Sisters of Hu 79 Beaver Avenue Clinton NJ 08809 Foreign Address:	23-7426096		5,650.				Donor Designatio
United Way of Morris County P.O. Box 1948 Morristown NJ 07962 Foreign Address:	22-1487247		10,392.				Donor Designatio
United Way of Somerset County 205 West Main Street Somerville NJ 08876 Foreign Address:	22-1627729		9,289.				Donor Designatio
Cerebral Palsy League of Union 61 Myrtle Street Cranford NJ 07016 Foreign Address:	22-1532195		6,971.				CDBG
Girl Scouts Heart of New Jersey 1171 State Route 28 Long Branch NJ 08876 Foreign Address:	22-1638950		6,876.				CDBG
ARC of Union County 52 Fadem Rd. Springfield NJ 07081 Foreign Address:	22-1686764		5,248.				CDBG

Schedule I, Grants to Organizations and Individuals in the U S. Continued

Part II, Grants to Organizations and Governments in the U.S.

(a) Name and Address of Organization or Government	(b) EIN	(c) IRC 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
Day Center of the First Presby P.O. Box 26 Roselle NJ 07203 Foreign Address:	22-1930605		8,096.				CDBG
YWCA Eastern Union County 1131 E. Jersey Street Elizabeth NJ 07208 Foreign Address:	22-1487399		10,581.				CDBG
Community Coordinated Child Ca 225 Long Avenue Hillside NJ 07205 Foreign Address:	22-2101241		5,113.				CDBG
Westfield Community Center 558 West Broad St. Westfield NJ 07090 Foreign Address:	22-1515226		5,638.				CDBG
YWCA of Central New Jersey 232 East Front Street Plainfield NJ 07060 Foreign Address:	22-1489918		7,763.				CDBG

Schedule I, Grants to Organizations and Individuals in the U.S.

Part III, Grants to Individuals in the U.S.

(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
Emergency Assistance	125	18,163.			
Utility Assistance Program	200	15,500.			

Schedule 0, Page 1

Supplemental Information Smart Worksheet

Line Number	Explanation
Pt VI-B, Line 12c	Board and staff. The Personnel Committee and the President and C.E.O.
Pt VI-B, Line 12c	interview each recipient and refer to the policy in all
Pt VI-B, Line 12c	day to day decision making activities.
Pt VI-B, Line 15	The Personnel Committee is independant and uses external
Pt VI-B, Line 15	data to substantiate compensation for all staff members
Pt VI-B, Line 15	Contemporaneous minutes are kept for the Personnel Committee meetings.
Pt VI-C, Line 19	The Conflict of Interest Policy is available to the public upon request.
Pt VI-C, Line 19	Financial Statements are also available to the public by request
Pt VI-C, Line 19	and will be published on our website.

BY-LAWS
OF
UNITED WAY OF GREATER UNION COUNTY

ARTICLE I
Name

The name of the corporation is United Way of Greater Union County (hereinafter referred to as the "Corporation").

ARTICLE II
Registered Office

Registered Office. The registered office of the Corporation shall be maintained in the State of New Jersey at the location specified in the Certificate of Incorporation, as it may be amended from time to time.

ARTICLE III
Mission and Vision

Our Vision
The United Way of Greater Union County will be recognized as a pre-eminent community-based leader, partner and investment choice to better the health and human condition of all who live in Greater Union County.

Our Mission
The Mission of United Way of Greater Union County is to ensure the health and human service needs of the community are identified and addressed in ways that create a better future for the residents of Greater Union County.

ARTICLE IV
Board of Trustees

Section 1. Classes. There shall be three classes of trustees:

Trustees who shall be selected as provided in the By-Laws Article IV.
Section 1. (a. and b.)

Trustees Ex-Officio who shall be selected as provided in the By-Laws Article IV.
Section 1. (c.)

Honorary Trustees who shall be selected as provided for in the By-Laws Article IV.
Section 1. (d.)

a. **Trustees**. There shall be twenty (20) to forty (40) Trustees. These Trustees shall be divided as evenly as possible into four classes for the purpose of staggering their terms in office. Upon ratification of these By-Laws, one-fourth of the Class shall be designated to hold office until the next annual meeting of the Board. One-fourth will be designated to hold office until the second succeeding annual meeting of the Board, one-fourth will be designated to hold office until the third succeeding annual meeting of the Board and the remaining one-fourth shall be designated to hold office until the fourth annual meeting of the Board.

b. The Board of Trustees shall consist of donors, both individual and corporate, and the community at large and reflect the geography and diversity of the communities we serve.

A Trustee may serve a maximum of eight years consecutively, or four two-year terms. Any Trustee may resign at any time by giving written notice of such resignation to the Board of Trustees. Such resignation shall take effect upon receipt by the Board. Attendance at Board meetings is expected of all Trustees. Failure to attend four regularly scheduled meetings during your term in office shall be cause for removal, unless such absences are excused with prior written notification. Time served to fill a vacancy on the Board in excess of six months shall be considered a full term and will count toward the term limitation. Officers of the Corporation who have served the eight year term limit may serve an additional two-year term as a Trustee. Whenever the number of Trustees shall, for any reason, be less than the number elected by the members at the preceding annual meeting, each vacancy may be filled by the majority vote of the remaining Trustees at any regular meeting of the Board of Trustees.

c. **Trustees Ex Officio.** Trustees Ex Officio shall be Chairpersons of Standing Committees of the Corporation, who are not already Delegate Trustees or Trustees, selected Government Officials, and the President of the AFL-CIO Central Labor Council, or his/her designee. These persons shall have full voting privileges.

d. **Honorary Trustees**. Honorary Trustees shall be United Way volunteers or Board Members who have served on the board for eight years and provided outstanding service for at least twenty years. This position is at the discretion of the Nominating Committee. This is a non-voting position.

Section 2. Compensation and Reimbursement. The Corporation shall not pay any compensation to Trustees for services rendered, as Trustees, to the Corporation. A Trustee may receive reimbursement for reasonable expenses in connection with travel or conference expenses.

Section 3. Meetings.

a. **Regular Meetings of the Board of Trustees**. Regular meetings of the Board shall be held at such times and in such places as shall be fixed by the Board provided, however, the Board shall meet at least once each quarter during the fiscal year.

b. **Special Meetings of the Board of Trustees**. Special meetings may be called at any time by the President of the Board or upon written request of five of the Board members. Notice of special meeting shall specify the matter to be considered at such special meeting.

c. **Meeting by Teleconference**. Any one or more members of the Board or any Committee thereof may participate in a meeting of such Board or Committee by means of a conference telephone or similar communications equipment allowing all persons participating in the meeting to hear each other at the same time. Such participation shall be allowed only upon submission of a valid justification by any absent Board or Committee member to the chair of the Board or particular Committee. Participation by such means shall constitute presence in person at the meeting.

d. **Written Consent in Lieu of Meeting**. Any action required or permitted to be taken by the Board or any Committee thereof may be taken without a meeting if two-thirds members of the Board or the Committee consents in writing or electronic proxy to the adoption of a resolution and the written consents thereto by the members of the Board or Committee shall be filed with minutes of the proceedings of the Board or Committee.

e. **Quorum**. A quorum for any meeting of the Board of Trustees shall consist of at least fifty percent plus 1 of the total number of the Board of Trustees present.

f. **Voting**. All matters presented at any meeting of the Board of Trustees shall be decided by the vote of a majority of Trustees present, except that matters involving budgets and the election of officers shall be decided by the vote of two-thirds (2/3) of the Trustees present.

g. **Notice of Meetings**. Ten days notice of regular meetings and five days notice of special meetings shall be by regular mail, electronic mail, message, or other means to each Trustee, stating the time and place of the meeting and, in the case of a special meeting, the purpose thereof.

Section 4. Annual Meeting.

a. **Annual Meeting**. The annual meeting of the members of the Corporation shall be held at such time and place as the Board of Trustees may determine for the purpose of electing Trustees and for the transaction of such other business as may properly be brought before the meeting.

b. **Quorum Annual Meeting.** A quorum for any annual meeting of the members of the Corporation shall consist of at least fifty percent plus 1 of the total number of the Board of Trustees present, taking into account the requirements in Article VII. Section 2 of these By-Laws and/or in the Certificate of Incorporation.

c. **Notice.** Notice of the annual meeting of the members of the Corporation shall be given by publication in newspapers of general circulation in the greater Union County, New Jersey area not less than (10) days prior to the date of such meeting.

ARTICLE V
Officers

Section 1. Composition. The Members of the Corporation shall elect or appoint a Chair, a Vice Chair, a Secretary, and a Treasurer during the Annual Meeting.

Section 2. Term of Office. Each officer shall hold office for one year or until his or her successor has been elected or appointed. No person may hold more than one office.

Section 3. Election. Officers shall be elected or appointed by the Members of the Corporation at the annual meeting upon the nomination by the Nominating Committee. The Officers of the Corporation are Chair, Vice Chair, Secretary and Treasurer.

Section 4. Resignation. Any officer may resign at any time by giving written notice of such resignation to the Board of Trustees. Such resignation shall take effect upon receipt by the Board.

Section 5. Vacancies. A vacancy in any office by reason of death, resignation, inability to act, or any other cause, shall/can be filled for the unexpired portion of the term by the Board at any regular or special meeting.

Section 6. Powers and Duties. The officers of the Corporation shall have such powers and duties pertaining to their respective offices as well as such further powers and duties as from time to time may be determined by the Board of Trustees.

Section 7. Chair of the Board. The Chair of the Board shall be the Chief Volunteer Officer of the Corporation and shall preside at all meetings of the Board and the Executive Committee. He or she shall be responsible for overseeing the management of the business of the Corporation and shall have the responsibility to ensure that all directions and resolutions of the Board are carried into effect.

Section 8. President. The President of the Corporation, who is employed by the Board of Trustees, shall supervise and control all of the business, affairs and property of the corporation and shall have general supervision over all of its employees and agents, under the direction of the Board. In general, he or she shall perform all duties incident to the office of CEO. The CEO shall be a member of the Board of Trustees but shall have no vote.

Section 9. Vice Chair. The Vice Chair shall act as Chair in the absence of the Chair and shall fulfill duties of other Committee Chairs as the Board assigns to him or her.

Section 10. **Committee Chairs**. The Committee Chairs shall have such powers and duties as the Board assigns to them.

Section 11. **Secretary**. The Secretary shall have charge of and keep the records, books and papers of the Corporation, and shall also attend to such other duties as the Board may from time to time prescribe.

Section 12. **Treasurer.** The Treasurer of the Corporation shall have charge of the financial books and records of accounts of the Corporation and, subject to the direction of the Board, shall have charge of and be responsible for all cash and securities of the Corporation. The Treasurer shall perform such additional duties as may be assigned by the Board.

ARTICLE VI
Committees

Section 1. **Standing Committees of the Board.**

a. **General Provisions**. The standing committees of the Board of Trustees shall be the Executive Committee, the Finance Committee and the Nominating Committee.-Action taken at a meeting of any Committee shall be kept in a record of its proceedings, which shall be reported to the Board of Trustees for its action. The chairperson of each Committee shall be designated by the President or elected by the Board of Trustees.

b. **Executive Committee**. The Executive Committee shall be composed of all the officers of the Corporation and the chairperson of each standing committee if not already on the Executive Committee and up to six additional members appointed at the discretion of the Chair of the Board. Except as otherwise provided by these By-Laws, or by resolution of the Board of Trustees, the Executive Committee shall function as the Board of Trustees and have and exercise all the powers thereof during intervals between meetings of the Board of Trustees, excepting the power to amend these By-Laws, elect officers and approve final budgets and also except such other powers as are prohibited to the committee. The Executive Committee shall meet at the call of the Chair [President] or Secretary. Fifty percent plus 1 of the number of members of the Executive Committee shall constitute a quorum, and action by the majority shall constitute action by the Committee. The Executive Committee shall keep regular minutes of its proceedings. The Chair of the Board shall serve as chairperson of the Executive Committee.

c. **Finance Committee.** The Finance Committee shall be responsible for the development and management of the Corporation's budget, the management of its financial resources, the outside and internal audits of all financial transactions, the evaluation of the Corporation's financial control and accounting system and any changes it deems appropriate. The Finance Committee shall be composed of five (5) members of the Board of Trustees.

d. **Nominating Committee.** The Nominating Committee shall recommend to the Board nominees to fill Trustee positions, and recommend a slate of officers. Nominations for the Board of Trustees shall be taken from a list of candidates presented no later than August 1 of each year to the Nominating Committee by any member of the Corporation, by any Trustee or Trustees. The Nominating Committee shall consider appropriate representation of donors, both individual and corporate, and the community at large, reflecting the geography and diversity of the communities we serve. The Nominating Committee shall be composed of five (5) members of the Board of Trustees.

Section 3. Committees of the Board.

Committees shall be formed_and appointed by the Chair, with approval of the Board of Trustees, as needed to fulfill the work of the organization. The chairpersons of any committees shall be Trustees.

ARTICLE VII
General Provisions

Section 1. Fiscal Year. The fiscal year of the Corporation shall commence on September 1 of each year and end on August 31 of the following year.

Section 2. Membership. Any person who has contributed to this Corporation during the current or the next preceding calendar year, shall automatically become a member of this Corporation and shall remain a member until the completion date of the next annual campaign of this Corporation and each member of the Board of Trustees, upon his/her election, shall automatically become a member of the Corporation for one (1) year or during their term of office. Membership in the Corporation shall not be transferable.

Section 3. Indemnification Insurance. The Corporation shall purchase and maintain insurance to indemnify the Corporation and its trustees, officers, and employees.

Section 4. Audits. The books and accounts of the Corporation shall be audited at least annually by a firm of certified public accountants. Copies of the accountant's report shall be delivered to each of the Trustees.

Section 5. Non-Discrimination. No person shall be denied election or appointment as a trustee, officer, employee or agent of the Corporation because of his or her race, sex, religion, national origin, age, marital status, veteran status, sexual orientation, or status as a qualified disabled or handicapped individual.

Section 6. Parliamentary Authority. Robert's Rules of Order, as revised, shall be the parliamentary authority governing the meetings of the Corporation, Board of Trustees and all Committees.

Section 7. Amendments to By-Laws. These By-Laws may be supplemented, amended, altered or repealed by the Board of Trustees at any meeting thereof by resolution adopted by the affirmative vote of two-thirds of the members present, provided that a quorum is present, and provided that a copy of the proposed resolution shall have been submitted at the last previous meeting of the Board of Trustees and shall have been included in the notice of the meeting at which final action thereon is to be taken.

Section 8. Code of Ethics. The Board of Trustees and United Way staff shall abide by the United Way of Greater Union County Code of Ethics adopted in 1994, as amended.

Proposed Amendment 5-16-08
Amended 7/18/02
Amended 3/9/05
Amended 9/10/08

CODE OF ETHICS

OF

UNITED WAY OF GREATER UNION COUNTY

United Way is synonymous with charitable service. The general public associates the United Way name with thousands of worthy causes all over the country. Indeed, for many people United Way is the primary way they meet their desire to help their fellow human beings.

United Way of Greater Union County has earned public trust, nurtured by years of ethical, honest, and responsible charitable service. The continued success of United Way of Greater Union County depends upon the ethical conduct of the organization, its employees and representatives.

United Way employees set an example for other non-profit organizations by their high standards of performance, professionalism, volunteer and charitable activities, helping of the less fortunate and ethical conduct.

This code of ethics reflects and guides the conduct of all levels of employees and representatives of United Way, and United Way's relationship with any other organizations.

PERSONAL INTEGRITY

A personal commitment to integrity in all circumstances benefits each individual as well as the organization. Each United Way employee:

- Respects and seeks out the truth and avoids misrepresentation.
- Ensures fairness and objectivity in all activities.
- Sets an example, as an employee of a leading nonprofit organization, for high standards of professionalism.
- Honors the right of privacy of all people, including co-workers, contributors, and beneficiaries.
- Promotes public confidence in philanthropic institutions.

PROFESSIONAL EXCELLENCE

As an employer, United Way promotes professional excellence and encourages open and honest communication among all employees to create an atmosphere conducive to personal growth and career development.

United Way's management:

- Encourages employee development, and communicates with personnel to help them achieve their goals and increase their self-esteem through job enrichment.
- Evaluates employees annually so that employees know how they are progressing toward fulfilling expectations.
- Shows respect and empathy for employees, and is considerate while being mindful of managerial responsibilities.
- Regularly solicits, and respects the opinions of employees.

All United Way employees, at every level:

- Strive to meet performance standards at the highest level.
- Refuse to engage in or tolerate any fraud, misuse, abuse or waste of United Way resources.
- Encourage growth and self improvement in themselves and their co-workers.
- Exhibit respect for co-workers and all those they come into contact with.
- Have the courage to face situations squarely and offer a minority opinion when necessary.
- Examine all alternatives with the understanding that the easiest action is not always in the best interest of the organization.
- Comply with all legal requirements concerning substance abuse.
- Comply with all other laws and regulations affecting the organization and their personal obligations.
- Discuss any questions concerning interpretations or compliance with the code of ethics with their manager, or other designated person.
- Encourage the reporting of violations and protect those who report.

ACCOUNTABILITY AND EFFICIENCY

United Way has responsibilities to its customers, which include local United Way organizations, donors and other stakeholders. These customers have placed faith in United Way. To uphold this trust, United Way employees:

- Make full and fair disclosure of all relevant information to customers, who have a right to know how their dollars are spent.
- Spend customers' money wisely, efficiently and objectively.
- Are good stewards of membership fees, grants, and other contributions that are utilized by United Way to pay operating expenses, salaries and employee benefits, and refrain from allowing expenditures of United Way funds that by their nature or amount do not directly advance United Way's mission.

RESPONSIBILITIES TO VOLUNTEERS

Volunteers who serve United Way through its Board or otherwise are crucial to the success of United Way. In order to assist volunteers to serve effectively and to obtain satisfaction from their service, United Way managers and employees:

- Support volunteers so they can perform to the highest level of their contribution and personal satisfaction.
- Treat all volunteers with fairness, equity and respect, providing appropriate mechanisms for their views and interests to be expressed.
- Involve volunteers at appropriate levels and phases of the decision-making process.
- Assist in the development and the understanding of the roles of volunteers and employees, respectively; set clear standards of performance for volunteers; and appropriately recognize their contributions.
- Provide benefits and perquisites to volunteers, which are consistent with the spirit of voluntarism.

RESPONSIBILITIES OF VOLUNTEERS

Volunteers also represent United Way and set examples through their ethical conduct and professionalism.

- Volunteers review the code of ethics of the United Way and ensure that they adhere to the spirit of the code when making policy or otherwise managing the affairs of the organization.
- A volunteer does not knowingly take any action or make any statement intended to influence the conduct of United Way in such a way as to confer any financial benefit on such volunteer, a member of his or her immediate family, or any corporation in which he or she or such member has a significant interest as stockholder, director or officer.
- In the event that there comes before the Board or the Executive Committee a matter for consideration or decision that raises a potential conflict of interest for any member of the Board or the Committee, the member shall disclose the potential conflict of interest as soon as he or she becomes aware of it, and shall withdraw from the meeting room during discussion, review, and voting in connection with the matter. The disclosure and withdrawal shall be recorded in the minutes of the meeting; and each member shall file annual disclosures of potential conflicts with the Board.

VENDOR RELATIONS

Vendors are treated fairly to avoid favoritism or appearances of impropriety.

United Way:

- Affords all vendors the opportunity to offer or qualify their products or services on a competitive basis.
- Conducts all competitive bidding in a fair and professional manner, giving no special preferences or advantages to any vendor.

EQUAL OPPORTUNITY

United Way is an equal opportunity employer. Every employee shall:

- Respects all co-workers and all other individuals without regard to race, color, religion, creed, age, sex, national origin or ancestry, marital status, veteran status, sexual orientation, or status as a qualified disabled or handicapped individual or any other characteristic protected by law.
- Supports equal employment opportunity programs throughout United Way.
- Refuses to engage in or tolerate in others any form of sexual harassment, as provided in the organization's policy against sexual harassment.

NON-DISCRIMINATION POLICY

The United Way of Greater Union County and its volunteers and staff shall not discriminate with regard to race, color, religion, creed, sex, national origin or ancestry, veteran status, marital status, sexual orientation, age, gender, status as a qualified disabled or handicapped individual or any other characteristic protected by law.

In addition, United Way of Greater Union County expects funded agencies to be inclusive and adopt effective non-discrimination policies.

Note: This policy does not discourage any agency from operating specific programs based on age, gender, health, disability or other characteristics designed to meet the special needs of targeted populations. The specific programs must be open to all people in those targeted populations.

CONFLICT OF INTEREST

To avoid even the appearance of a conflict of interest which would tarnish the image of the organization and undermine the public's trust in all United Way organizations, United Way employees:

- Avoid any activity or outside interest which conflicts or appears to conflict with the best interest of United Way. Any involvement with a current or potential United Way vendor, grantee, or competing organization may violate this code and should be cleared with the employee's supervisor.
- Refrain from participating in or influencing any decision or other action of United Way or any local United Way organization that could result in a direct or indirect benefit to his or her family or any organization with which the employee is substantially affiliated.

PERSONAL GAIN

No employee should accept any gratuity or favor for doing his or her job. Accordingly, United Way employees do not:

- Solicit or accept gratuities, gifts or favors, other than promotional gifts of nominal value, for themselves or their families.
- Accept food, transportation, or entertainment unless directly related to United Way business.
- Use United Way resources for personal gain.

TRAVEL, ENTERTAINMENT AND RELATED EXPENSES

Travel, entertainment and related expenses are incurred on a basis consistent with the mission of United Way. Accordingly, expenses incurred will comply with policies adopted by the United Way Board.

OUTSIDE EMPLOYMENT AND OTHER ACTIVITIES

Employees ensure that outside employment and other activities do not interfere with their responsibilities within United Way and do not adversely affect United Way. An employee is encouraged to inform his or her supervisor of any significant outside activities. An employee does not use United Way resources to facilitate any outside employment or other activity.

NEPOTISM

Favoritism to relatives is unfair to other employees, and the appearance of favoritism is easily perceived. Accordingly, each United Way employee understands that:

- Persons related to United Way employees by blood or marriage are not employed except under special circumstances that are clearly in the best interest of United Way and disclosed immediately.
- United Way employees never have supervisory or management authority over relatives.
- United Way employees with decision-making authority avoid selecting a consultant or service provider who is a relative or personal friend or who employs or is affiliated with a relative or personal friend.

SOLICITATIONS

United Way employees are not subjected to outside solicitation. Further, employees are free from unwarranted interruptions in the form of solicitations from other employees, in order to concentrate on work. A United Way employee:

- Does not solicit or distribute literature for purposes inconsistent with the United Way mission on United Way premises.
- Does not use United Way working time for non-United Way purposes.
- Is never required to contribute or respond to a solicitation for fear that his or her response will be a factor in his or her career standing.

CONFIDENTIAL INFORMATION

Confidentiality is a hallmark of professionalism. Each United Way employee:

- Ensures that all information which is confidential or privileged or which is not publicly available is not disclosed inappropriately.
- Ensures that all non-public information of other persons or firms acquired by United Way personnel in dealing with outside firms on behalf of United Way is treated as confidential and not disclosed.

-Adopted March 1994
-Amended November 1999
-Amended March 14, 2001
-Amended March 20, 2002
-Reprinted September 2002
-Amended December 15, 2004

UNITED WAY OF GREATER UNION COUNTY
CONTENTS TO FINANCIAL STATEMENTS
AUGUST 31, 2009

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rtified Public Accountants and Consultants

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ditional Offices in New Jersey,
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rida, and Colorado

INDEPENDENT AUDITORS' REPORT

The Board of Trustees
United Way of Greater Union County:

We have audited the accompanying statement of financial position of United Way of Greater Union County (a nonprofit organization) as of August 31, 2009, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of United Way of Greater Union County's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Organization's August 31, 2008 audited financial statements, and in our report dated December 1, 2008, we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 audit provides 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 Union County as of August 31, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

WithumSmith+Brown, PC

December 1, 2009

UNITED WAY OF GREATER UNION COUNTY
Statements of Financial Position
August 31, 2009 and 2008

	2009	2008
ASSETS		
Cash and cash equivalents (notes 1 and 2)	$ 682,627	$ 150,820
Restricted cash - fiduciary funds (note 12)	5,882	5,882
Contributions receivable, net of allowance for uncollectible amounts of $84,951 in 2009 and $79,443 in 2008 (note 3)	980,996	952,158
Government grants receivable	51,577	53,362
Other receivables	8,581	73,146
Differential response grant receivable	--	171,400
Other assets (note 9)	29,262	53,971
Beneficial interest in perpetual trust (note 7)	1,175,896	1,363,919
Investments (note 4)	336,461	770,968
Land, building and equipment, net (note 5)	228,847	141,705
TOTAL ASSETS	$ 3,500,129	$ 3,737,331
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable (note 8)	$ 144,454	$ 186,954
Distributions payable (note 14)	1,340,365	1,318,105
Deferred revenue - government grants	326,665	--
Pension liabilities (note 9)	376,908	--
Designations payable (note 11)	135,362	195,327
Fiduciary funds payable (note 12)	5,882	5,882
Government grants payable to subrecipients	29,077	147,741
Total liabilities	2,358,713	1,854,009
Net assets:		
Unrestricted		
Operating	(707,655)	(127,681)
Board designated (note 6)	--	98,350
Investment in land, building and equipment	228,847	141,705
Total unrestricted	(478,808)	112,374
Temporarily restricted (note 7)	289,153	251,854
Permanently restricted (note 7)	1,331,071	1,519,094
Total net assets	1,141,416	1,883,322
TOTAL LIABILITIES AND NET ASSETS	$ 3,500,129	$ 3,737,331

The Notes to Financial Statements are an integral part of these statements.

UNITED WAY OF GREATER UNION COUNTY
Statement of Activities
For The Year Ended August 31, 2009
(With Summarized Comparative Information for August 31, 2008)

	2009				2008
	Unrestricted	Temporarily restricted	Permanently restricted	Total	Total
Revenue					
Regular campaign contributions	$ 3,607,549	$ 11,031	$ –	$ 3,618,580	$ 3,840,632
Prior year	43,367	–	–	43,367	69,610
Total campaign contributions	3,650,916	11,031	–	3,661,947	3,910,242
Donor designated contributions	(1,834,428)	--	–	(1,834,428)	(1,936,750)
Estimated uncollectible contributions	(173,444)	--	–	(173,444)	(123,345)
Campaign contributions revenue, net	1,643,044	11,031	–	1,654,075	1,850,147
Special events revenue	100,962	6,360	–	107,322	99,848
Less special events expense	(58,403)	(74)	–	(58,477)	(52,060)
Net special events revenue	42,559	6,286	–	48,845	47,788
Other revenue					
Interest and dividend income (note 4)	15,349	--	–	15,349	19,195
Income distribution from perpetual trusts	43,861	--	–	43,861	59,908
Government grants	1,318,879	–	–	1,318,879	534,768
Other grants	15,819	373,642	–	389,461	305,410
Donated materials and supplies	40,759	--	–	40,759	86,671
Contract cost recovery	103,884	--	–	103,884	31,337
Service fee revenue	58,574	--	–	58,574	49,567
Incoming designation revenue	477,477	–	–	477,477	523,714
Net assets released from restrictions					
Public support	2,092	(2,092)	–	--	--
Special events	4,325	(4,325)	–	--	--
Government grants	17,310	(17,310)	–	--	–
Other grants	329,933	(329,933)	–	--	–
Total other revenue	2,428,262	19,982	–	2,448,244	1,610,570
Total revenue	4,113,865	37,299	–	4,151,164	3,508,505
Operating					
Program services					
Distributions to agencies in Greater Union County	2,889,428	–	–	2,889,428	3,121,750
Less donor designated contributions	(1,834,428)	--	--	(1,834,428)	(1,936,750)
Net distributions to agencies in Greater Union County	1,055,000			1,055,000	1,185,000
Direct program services	2,444,697	--	–	2,444,697	1,701,826
Total program services	3,499,697	--	–	3,499,697	2,886,826
Supporting services					
General and administration	339,670	--	--	339,670	377,971
Fund-raising	461,186	--	–	461,186	352,662
Total supporting services	800,856	--	--	800,856	730,633
Total operating expenses	4,300,553	--	--	4,300,553	3,617,459
Change in net assets before nonoperating activities	(186,688)	37,299	–	(149,389)	(108,954)
Nonoperating					
Pension related changes (note 9)					
Direct program services	149,581	–	–	149,581	35,105
Supporting services:					
General and administration	68,891	--	–	68,891	16,515
Fund-raising	90,777	--	–	90,777	15,412
Total pension related changes	309,249	–	–	309,249	67,032
Net realized and unrealized loss on investments and benefical interest in perpetual trusts (notes 4 and 7)	95,245	--	188,023	283,268	154,248
Total Nonoperating	404,494	--	188,023	592,517	221,280
Change in net assets	(591,182)	37,299	(188,023)	(741,906)	(330,234)
Net assets as of beginning of year	112,374	251,854	1,519,094	1,883,322	2,213,556
Net assets as of end of year	$ (478,808)	$ 289,153	$ 1,331,071	$ 1,141,416	$ 1,883,322

The Notes to Financial Statements are an integral part of this statement.

UNITED WAY OF GREATER UNION COUNTY
Statement of Functional Expenses
For the Year Ended August 31, 2009
(With Summarized Comparative Information for August 31, 2008)

	2009												2009	2008
								Supporting services						
									Fund-raising					
	Volunteer & gifts in kind program	Community impact initiatives	Community Investment	Government Grant Programs	Communi-cations for Com Impact	Family Strengthening	Total direct program services	General and administration	Resource development	Communications	Total	Total supporting services	Total	Total
Distributions													$ 1,055,000	$ 1,185,000
Salaries	$ 62,082	$ 109,605	$ 33,117	$ 248,368	$ 52,813	$ 132,821	$ 636,606	$ 173,919	$ 153,032	$ 76,140	$ 229,172	$ 403 091	$ 1,039,697	$ 948,637
Tax and fringe benefits	18,434	32,544	9,833	64,733	15,682	40,473	181,699	51,642	45,440	22,608	68,048	119,690	301,389	279,022
Total salaries and related expenses	80,516	142,149	42,950	311,101	68,495	173,094	818,305	225,561	198,472	98,748	297,220	522,781	1,341,086	1,227,659
Contract services	–	5,000	1,500	113,234	–	–	119,734	34,052	33,125	–	33 125	67,177	186,911	140,503
Transportation/meetings	3,405	6,012	1,816	11,112	2,897	5,627	30,869	9,539	8,394	4,176	12,570	22,109	52,978	37,637
Campaign/communications	–	–	–	–	23,582	–	23,582	–	9,648	9,648	19,296	19,296	42,878	73,432
Agency vehicles	647	1,940	1,293	259	776	3,492	8,407	647	3,232	647	3,879	4,526	12,933	5,930
Professional development & conferences	1,196	2,111	638	336	1,017	1,976	7,274	3,350	2,948	1,467	4,415	7,765	15,039	25,968
Office supplies	506	894	270	8,174	431	837	11,112	1,419	1,248	621	1,869	3,288	14,400	20,987
Telephone	1,103	1,947	588	4,164	938	1,823	10,563	3,090	2,719	1,353	4,072	7,162	17,725	22,355
Postage	782	1,381	417	778	665	1,292	5,315	2,191	1,928	959	2,887	5,078	10,393	15,501
Buildings and grounds	4,097	7,234	2,186	37,002	3,485	6,771	60,775	11,478	10,100	5,025	15,125	26,603	87,378	67,545
Administration printing	287	507	153	1,580	244	474	3,245	804	707	352	1,059	1,863	5,108	5,877
Recognition awards	299	527	159	84	254	494	1,817	837	736	366	1,102	1,939	3,756	7,202
Subscriptions	199	351	106	56	169	329	1,210	557	490	244	734	1 291	2,501	652
Insurance	916	1,617	489	5,164	779	1,513	10,478	2,566	2,258	1,123	3,381	5,947	16,425	14,471
Equipment expenses	3,473	6,131	1,853	3,968	2,954	5,739	24,118	9,729	8,561	4,259	12,820	22,549	46,667	48,877
Computer expenses	715	1,262	381	48,753	608	6 681	58,400	2,003	1,762	877	2,639	4,642	63,042	11,055
Building project expense	795	1,404	424	223	676	1,314	4,836	2,229	1,960	975	2,935	5,164	10,000	9,464
United Way of America Dues	2,895	5,111	1,545	812	2,463	4,783	17,609	8,109	7,135	3,550	10,685	18,794	36,403	38,552
Pension expense	8,455	14,928	4,511	2,373	7,193	13,972	51,432	23,688	20,843	10,370	31,213	54,801	106,333	81,625
Program expenses	–	352,765	–	818,043	–	19,500	1,190,308	–	–	–	–	–	1,190,308	668,301
Other expenses	556	983	297	157	474	922	3,389	1,559	1,372	683	2,055	3,814	7,003	6,132
Total expenses before depreciation, shared expenses, pension related changes and distributions and grants	110,842	554,254	61,576	1,367,373	118,100	250 633	2,462,778	343,408	317,638	145,443	463,081	806,489	3,269,267	2,529,725
Retirement of furniture and equipment	–	–	–	–	–	–	–	–	–	–	–	–	–	679
Depreciation of furniture and equipment	2,385	4,210	1,272	669	2,029	3,939	14,504	6,680	5,878	2,925	8,803	15,483	29,987	28,291
Total expenses before shared expenses, pension related changes, distributions and grants	113,227	558,464	62,848	1,368,042	120,129	254,572	2,477,282	350,088	323,516	148,368	471,884	821,972	3,299,254	2,558,695
Expenses shared with affiliates and others														
United Ways	(2,898)	(5,116)	(1,546)	(813)	(2,465)	(4,789)	(17,627)	(8,119)	(7,144)	(3,554)	(10,698)	(18,817)	(36 444)	(103,736)
Consulting contract	–	–	–	(14,958)	–	–	(14,958)	(2,299)	–	–	–	(2,299)	(17,257)	(22,500)
Total direct program expenses before distributions and grants	110,329	553,348	61,302	1,352,271	117,664	249,783	2,444,697	339,670	316,372	144 814	461,186	800,856	3,245,553	2,432,459
Decrease in pension related changes as nonoperating	24,591	43,415	13,118	6,901	20,920	40,636	149,581	68,891	60,617	30,160	90,777	159,668	309,249	67,032
Total direct program expenses before distributions and grants	$ 134,920	$ 596,763	$ 74,420	$ 1,359,172	$ 138,584	$ 290,419	$ 2,594,278	$ 408,561	$ 376,989	$ 174,974	$ 551,963	$ 960,524	$ 3,554,802	$ 2,499,491
Total expenses													$ 4,609,802	$ 3,684,491

The Notes to Financial Statements are an integral part of this statement.

UNITED WAY OF GREATER UNION COUNTY
Statements of Cash Flows
For the Year Ended August 31, 2009

	2009	2008
Cash flows from operating activities:		
Change in net assets	$ (741,906)	$ (330,234)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation expense	29,987	28,291
Pension related changes	415,582	148,657
Provision for uncollectible pledges	173,444	123,345
Net realized and unrealized (gain) loss on:		
Investments	95,245	49,206
Beneficial interest in perpetual trusts	188,023	105,042
Loss on disposal of assets	--	718
Change in:		
Contributions receivable	(202,282)	(373,027)
Government grants receivable	1,785	4,904
Other receivables	64,564	(49,623)
Differential Response grant receivable	171,400	(171,400)
Other assets	5,345	(21,842)
Accounts payable	(42,500)	(20,198)
Distributions payable	22,260	97,214
Designations payable	(59,965)	24,681
Deferred revenue - government grants	326,665	--
Pension liabilities	(19,309)	--
Government grants payable to subrecipients	(118,664)	111,975
Net cash provided (used) by operating activities	309,674	(272,291)
Cash flows from investing activities:		
Maturities of short term investments	1,199,262	6,245,000
Purchases of short term investments	(860,000)	(6,006,134)
Purchases of furniture and equipment	(117,129)	(31,536)
Net cash provided by investing activities	222,133	207,330
Net change in cash and cash equivalents	531,807	(64,961)
Cash and cash equivalents, at beginning of year	150,820	215,781
Cash and cash equivalents, at end of year	$ 682,627	$ 150,820
Supplemental schedule of noncash activity:		
Contributions of computer equipment distributed to participating member agencies or qualified programs	$ 40,488	$ 61,510

The Notes to Financial Statements are an integral part of these statements.

ote 1 - Summary of Significant Accounting Policies:

Nature of the Organization

United Way of Greater Union County (UWGUC) is a voluntary, not-for-profit organization whose principal activities are resource development, community impact and the support of voluntary health and welfare agencies which provide services in the community. UWGUC is an organization described under Section 501(c)(3) of the Internal Revenue Code and is therefore exempt from Federal income taxes under Section 501(a) of the Code. United Way is governed by a volunteer Board of Trustees.

Accounting Method

The accompanying financial statements have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America.

Basis of Presentation

The accompanying financial statements have been prepared to focus on UWGUC as a whole and to present balances and transactions according to the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

- Permanently restricted net assets - net assets subject to donor-imposed stipulations that they be maintained permanently by UWGUC. Generally, the donors of these assets permit the use of all or part of the income and gains on the related investments for general or specific purposes.
- Temporarily restricted net assets - net assets subject to donor-imposed stipulations that will be met by actions of UWGUC or by the passage of time.
- Unrestricted net assets - net assets not subject to any donor-imposed stipulations (Note 6).

Revenues are reported as increases in unrestricted net assets unless use of the related asset is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law. Expirations of temporary restrictions on net assets are reported as net assets released from restrictions.

The UWGUC accounts for contract and grant revenues, which are exchange transactions, in the statement of activities to the extent that expenses have been incurred for the purpose specified by the grantor during the period. In applying this concept the legal and contractual requirements of each individual program are used as guidance. All monies not expended in accordance with the grant or contract are recorded as a liability to the grantor as the UWGUC does not maintain any equity in the grant or contract. Funds received under exchange contracts in advance of their usage are classified as deferred revenue in the statement of financial position.

UNITED WAY OF GREATER UNION COUNTY
Notes to Financial Statements
August 31, 2009

Note 1 - Summary of Significant Accounting Policies:

Reclassifications
Amounts previously reported in the 2008 summarized information have been reclassified to conform to the 2009 presentation. There was no change in net assets as a result of these reclassifications.

Non-operating Activity
It is the policy of UWGUC to record the actuarially determined pension-related net gain or loss, and the settlement gain or loss, if any, for the UWGUC pension plan as non-operating activity in the statement of activities. Additionally, the activity relating to the increase or decrease in the market value of securities is included in non-operating activity and the net change is not spread among functional areas. The net periodic benefit cost is reflected as an operating expense.

Contributions
Contributions, including unconditional promises to give, are recognized as revenue in the period received. Conditional promises to give are not recognized until they become unconditional that is, at the time when the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value at the date of donation. An allowance for uncollectible contributions receivable is provided based upon management's judgment including such factors as prior collection history and type of contribution. Contributions receivable are expected to be received within one year.

Donors can choose to designate that their contributions be distributed to a specific organization or another United Way. Such contributions are referred to as donor choice. The collection of these contributions and distributions to specified agencies or United Ways are transactions in which UWGUC is acting as an agent. These transactions are not reported in the statement of activities as revenue and expenses, but are included in campaign contributions on the statement of activities and then deducted as donor designated contributions before arriving at campaign contributions revenue.

Prior Year Summarized Comparative Financial Information
The financial statements include certain prior year summarized comparative information. With respect to the statement of activities, such prior year information is presented in total but not by net asset class. With respect to the statement of functional expenses, comparative prior year expenses are presented by object in total rather than by functional category. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with UWGUC's financial statements for the year ended August 31, 2008, from which the summarized information was derived.

Cash Equivalents
Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and mature in three months or less at date of acquisition.

Investments
Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the statement of activities.

UNITED WAY OF GREATER UNION COUNTY
Notes to Financial Statements
August 31, 2009

Note 1 - Summary of Significant Accounting Policies:

Grants
Grants from governmental agencies are recorded as revenue when granted to the sub-recipient, i.e. expended.

Beneficial Interests in Perpetual Trusts
Amounts recorded as beneficial interest in perpetual trusts are measured based on the fair value of assets contributed to the trusts as of August 31, 2009. Annual distributions from the trusts are reported as investment income that increase unrestricted net assets, and changes in the fair value of the assets are recognized as net realized and unrealized gain (loss) on beneficial interest in perpetual trusts that increase or decrease permanently restricted net assets in the statement of activities.

Land, Building and Equipment
Land is recorded at cost. Building and equipment are recorded at cost less accumulated depreciation. Depreciation is provided on a straight-line basis over the estimated useful lives of the respective assets, which range from five to twenty-five years.

Expenditures for maintenance and repairs are charged to activities as incurred. Expenditures for betterments and major renewals are capitalized and, therefore, would be included in property and equipment.

In accordance with the provisions of Statement of Financial Accounting Standards No. 144, "Accounting for the Impairment or Disposal of Long-Lived Assets" ("SFAS 144"), the UWGUC reviews long-lived assets, including property and equipment, for impairment whenever events or changes in business circumstances indicate that the carrying amount of the assets may not be fully recoverable. Management has determined that no assessment was required for the period presented in these financial statements.

Distributions
Distributions are recorded as expenses when they are approved by the Board of Trustees and communicated to the respective agencies and are generally payable within one year.

Deferred Revenue
Deferred revenue represents program service revenue received in advance of services being rendered and is recognized in the period in which the services are rendered.

Shared Expenses
United Way of Greater Union County has a shared expense arrangement where employees perform operational services for other United Ways. The expenditures related to these services are recorded as an offset to expenses in the statement of functional expenses.

Functional Allocation of Expenses
The costs of providing the program and supporting services of UWGUC have been summarized on a functional basis in the financial statements. Accordingly, certain costs have been allocated among the functional categories benefited.

Note 1 - Summary of Significant Accounting Policies:

Concentration of Credit Risk
UWGUC maintains various bank and brokerage accounts. At times amounts in those accounts may be in excess of the Federal Deposit Insurance Corporation insured limit. Management monitors the soundness of the institutions and has not experienced any loss to date.

For the years ended August 31, 2009 and 2008, 32 percent and 15 percent of revenues, respectively, were derived from cost reimbursement type state grants. The loss of the grants would result in a corresponding decrease in expenses; therefore it would not have a material impact on the Organization.

Donated Services
A substantial number of volunteers have donated their time to UWGUC's program services and its fund-raising and administrative functions. No amounts have been included in the accompanying financial statements for donated services since such services do not meet recognition criteria specified in Statement of Accounting Standards (SFAS) No. 116, "Accounting for Contributions Received and Contributions Made".

Use of Estimates
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts 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.

Income Taxes
The UWGUC is a not-for-profit corporation that is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue code and New Jersey taxation codes. Accordingly, no provision for income taxes has been reflected in the accompanying financial statements.

The UWGUC, in accordance with Financial Accounting Standards Board ("FASB") Financial Staff Position FIN 48-3, has deferred the application of FIN 48, "Accounting for Uncertainty in Income Taxes" until its first fiscal year beginning after December 15, 2008. The Organization's accounting policy is to evaluate uncertain tax positions in accordance with SFAS No. 5 "Accounting for Contingencies".

Note 2 - Cash and Cash Equivalents:

A summary of cash and cash equivalents is as follows as of August 31:

	2009	2008
Cash	$ 433,105	$ 110,490
Money market accounts	249,522	40,330
Total	$ 682,627	$ 150,820

Note 3 - Contributions Receivable:

Campaign receivables, expected to be received in the next fiscal year, consist of the following at August 31:

	2009	2008
2009 - 2010 Campaign receivables	$ 76	$ --
2008 - 2009 Campaign receivables	1,059,011	2,092
2007 - 2008 Campaign receivables	6,860	1,029,509
	1,065,947	1,031,601
Less, allowance for uncollectible amounts	(84,951)	(79,443)
Contributions receivable, net	$ 980,996	$ 952,158

Campaign receivables are unconditional promises to give by individuals and corporations, and amounts collected by third parties (Note 8) on behalf of UWGUC and its member agencies that have not yet been received.

The carrying amount of receivables is reduced by a valuation allowance that reflects management's best estimate of amounts that will not be collected. The allowance is based on prior years' experience and management's analysis of specific promises made. In addition, amounts collected by third parties on behalf of UWGUC and its member agencies are reduced by amounts deemed to be uncollectible by the third party collector. Payments on pledges are applied to the specific pledges identified on the remittance or, if unspecified, is applied based on management's discretion.

Note 4 - Investments:

Investments at August 31, 2009 and 2008, amounting to $336,461 and $770,968, respectively are stated at fair market value.

Recurring Fair Value Measurements

Pursuant to the requirements of SFAS No.157, "Fair Value Measurements", which is effective for years beginning after November 15, 2007, UWGUC has provided fair value disclosure information for relevant assets and liabilities in these financial statements. The following table summarizes assets (liabilities) which have been accounted for at fair value on a recurring basis as of August 31, 2009, along with the basis for the determination of fair value:

		Basis for Valuation		
	Total	Quoted Prices in Active Markets	Observable Measurement Criteria	Unobservable Measurement Criteria
Money market funds	$ 270,594	$ 270,594	$ --	$ --
Equity securities	65,867	65,867	--	--
Beneficial interest in perpetual trusts	1,175,897	1,175,897	--	--
	$ 1,512,358	$ 1,512,358	$ --	$ --

Note 4 - Investments:

The following table summarizes assets (liabilities) which have been accounted for at fair value on a recurring basis as of June 30, 2008, along with the basis for the determination of fair value:

		Basis for Valuation		
	Total	Quoted Prices in Active Markets	Observable Measurement Criteria	Unobservable Measurement Criteria
Money market funds	$ 567,398	$ 567,398	$ --	$ --
Equity securities	73,570	73,570	--	--
Repurchase agreements	130,000	130,000	--	--
Beneficial interest in perpetual trusts	1,363,919	1,363,919	--	--
	$ 2,134,887	$ 2,134,887	$ --	$ --

It is the UWGUC's policy to treat unrealized gains and losses as non-operating in the statement of activities.

Investment income (loss), exclusive of amounts received related to the perpetual interests in beneficial trusts, consists of the following for the years ending August 31:

	2009	2008
Dividends and interest	$ 15,349	$ 19,195
Unrealized (loss)	(95,245)	(49,206)
	$ (79,896)	$ (30,011)

Note 5 - Land, Building and Equipment:

Land, building and equipment include the following as of August 31:

	2009	2008
Land	$ 3,850	$ 3,850
Building and equipment	792,780	689,061
	796,630	692,911
Less: Accumulated depreciation	(567,783)	(551,206)
Land, building and equipment, net	$ 228,847	$ 141,705

Note 6 - Board Designated Net Assets:

Board designated net assets included in unrestricted net assets include the following as of August 31:

	2009	2008
Community relations grant fund	$ --	$ 78,072
Future year special event	--	2,052
First Call for Help, Inc.	--	16,780
Special project/emergency matching fund	--	1,446
Total	$ --	$ 98,350

Note 7 - Restrictions on Net Assets:

Temporarily restricted net assets are available for the following purposes as of August 31:

	2009	2008
To benefit the children of Greater Union County	$ 7,296	$ 16,632
Needs Assessment Grant	--	1,145
Day of Caring grant	--	643
Volunteer fair grant	--	2,500
Emergency aid	12,223	12,223
Energy conservation grant	780	780
Family success initiative	186,164	211,514
Nurse Family Partnership	75,000	--
Mentoring Program	298	--
Time restrictions	7,392	6,417
Total	$ 289,153	$ 251,854

Permanently restricted net assets as of August 31, and the designation of the related income are as follows:

	2009	2008
Children's Initiative in Union County:		
Dell Raudelunas Children's Fund	$ 98,775	$ 98,775
Alexis de Tocqueville Society Program of United Way of Tri-State, Inc.	56,400	56,400
Unrestricted Purposes:		
Beneficial interest in perpetual trusts	1,175,896	1,363,919
Total	$ 1,331,071	$ 1,519,094

Beneficial interest in perpetual trusts comprises six trusts held in perpetuity by PNC Bank. The amounts held in trust are resources that are neither in the possession of nor under the management of UWGUC, but are held and administered by an external fiscal agent. UWGUC receives revenues from the trusts to be used for unrestricted purposes based on annual earnings of assets. The change in fair value of trust assets was as loss of $188,023 and $105,042 for the years ended August 31, 2009 and 2008, respectively and is included in net realized and unrealized loss on investments and beneficial interest in perpetual trusts for the years then ended.

The following is a summary of the fair value, based on quoted market prices, of the UWGUC beneficial interest in the corpus of these trusts as of August 31:

	2009	2008
Jessie Munger	$ 632,974	$ 729,845
Walter L. Glenney	77,529	91,214
Grace N. and Harry H. Pond	78,233	92,147
Dorothy F. Waring	77,334	87,432
Dorothy Leal	20,607	24,873
Joseph L. Snyder	289,219	338,408
Total	$ 1,175,896	$ 1,363,919

Note 8 - Affiliations:

UWGUC is a participant of United Ways of the New York, Connecticut and New Jersey Region which was formed to consolidate and coordinate fundraising for the charitable activities of autonomous local United Ways in New Jersey, New York, and Connecticut.

United Ways of the New York, Connecticut and New Jersey Region's formula provides for sharing unrestricted campaign contributions from coordinated system-wide accounts. Campaign contributions raised from local non-coordinated accounts are retained by the local United Way raising them and are not available for sharing through the United Ways of the New York, Connecticut and New Jersey Region distribution formula. Coordinated system-wide accounts contributions are segregated into restricted and unrestricted funds based on the donor's directions. Restricted contributions, less a processing fee, are distributed directly to the appropriate organization and do not affect the distribution of unrestricted contributions.

Unrestricted contributions from coordinated system-wide accounts are distributed to the participants based on a "where raised factor," and a "community need factor." Accounts payable as of August 31, 2009 and 2008 includes $92,820 and $117,828, respectively, due to United Ways of the New York, Connecticut and New Jersey Region resulting from an overpayment of contributions.

Currently, United Way of America and United E-Way are managing the formula distribution and restricted giving, respectively, for subsequent campaign years.

Total campaign contributions for the years ended August 31, 2009 and 2008 have been reduced by $463,312 and $596,297, respectively, which represents the revenue raised by UWGUC in excess of the amount United Ways of the New York, Connecticut and New Jersey Region distributed to UWGUC.

Note 9 - Pension Plan:

UWGUC has a noncontributory defined benefit pension plan covering all employees who have attained age 21 and have at least one year of service. UWGUC's funding policy provides that payments to the pension plan shall be equal to the minimum funding requirements of the Employee Retirement Income Security Act of 1974 plus additional amounts which may be approved by UWGUC from time to time.

As of August 31, 2008, the Organization adopted provisions of FASB Statement 158 concerning the measurement date of plan assets and the benefit obligation for defined benefit pension and other postretirement plans. FASB Statement 158 requires that the measurement date be as of the statement of financial position date. The Organization utilized a measurement date of August 31 for 2009 and 2008 for measuring plan assets and obligations.

A summary of the plan's benefit obligation at August 31, as follows:

	2009	2008
Benefit obligation:		
Projected benefit obligation	$ 1,371,237	$ 1,299,770
Fair value of plan assets	994,329	1,319,134
Funded status recognized in the statement of financial position as a pension (liability) asset in	$ (376,908)	$ 19,364
Accumulated benefit obligation	$ 1,025,543	$ 1,017,201

Note 9 - Pension Plan (Continued):

The amounts of benefit payments, and benefit cost reflected in the statement of activities were as follows for the years ended August 31:

	2009	2008
Net periodic pension cost	$ 106,333	$ 81,625
Benefits paid	$ 234,350	$ --
Expense charges	$ 5,908	$ 10,493

Assumptions are as follows as of August 31:

	2009	2008
Measurement date	8/31/2009	8/31/2008
Discount rate	6.25%	6.00%
Rate of increase in compensation level	6.00%	6.00%
Expected long-term rate of return on plan assets	8.00%	7.00%
Non-operating pension-related changes:		
Net change in net assets of plan	$ 227,067	$ 67,032
Settlement loss	82,182	--
Total non-operating	$ 309,249	$ 67,032

Amounts not yet reflected as a component of net periodic benefit cost as of August 31:

	2009	2008
1. Transition obligation or asset	$ 2,942	$ 5,530
2. Net prior service cost or credit	$ 2,526	2,751
3. Net (gain) or loss	$ 491,514	$ 255,446

Estimated effect in next fiscal year – items not yet reflected in net periodic benefit cost

1. Transition obligation	$ 2,588
2. Net prior service cost	$ 225
3. Net loss	$ 33,433

No plan assets are expected to be returned to the employer during the September 1, 2009 to August 31, 2010 fiscal year.

During the year ended August 31, 2009 UWGUC settled a pension obligation that resulted in a loss of $82,182. The following table discloses the amount of benefits expected to be paid in future years:

Year	Amount
2010	$ 108,000
2011	$ 10,000
2012	$ 281,000
2013	$ 32,000
2014 - 2018	$ 460,000

Note 9 - Pension Plan (Continued):

Plan assets comprise the following as of August 31:

	2009		2008	
Equity – funds	$ 659,776	66%	$ 749,379	57%
General account	334,553	34%	569,756	43%
Total	$ 994,329	100%	$ 1,319,135	100%

The expected long-term rate of return on plan assets assumption of 8.00% was selected using the "building block" approach described by Actuarial Standards Board in Actuarial Standards of Practice No. 27 - Selection Economic Assumptions for Measuring Pension Obligations. Based on UWGUC's investment policy for the pension plan in effect as of the beginning of the fiscal year, a best estimate range was determined for both the real rate of return (net of inflation) and for inflation based on historical 30 year period rolling averages. An average inflation rate within the range equal to 3.75% was selected and added to the real rate of return range to arrive at a best estimate range of 7.48% - 9.67%. A rate within the best estimate range of 8 0% was selected.

Mutual of America has been contracted to provide investment management services for the pension plan assets. The Contract provides for a General Account and investment alternatives under Mutual of America's Separate Account No. 1. The amounts maintained under the Contract shall be managed as a balanced fund and shall be diversified among and with principal classes of investment. The Plan assets are managed with a long-term asset mix guideline of 60% equity alternatives and 40% in the general account. Also, Plan assets are managed on a total return basis.

Note 10 – Line of Credit:

On April 30, 2002, UWGUC entered into a $500,000 revolving line of credit with Bank of America for seasonal operating needs. The line provides for interest at prime (prime as of August 31, 2009 was 3.25%) plus 1.0 percent. UWGUC had no borrowing from this line at either August 31, 2009 or August 31, 2008. The line of credit is due on demand, is collateralized by all assets of UWGUC and has no set expiration date.

Note 11 - Designations Payable:

At August 31, 2009 and 2008, UWGUC, acting as an intermediary organization, had $135,362 and $195,327, respectively, in unspent contributions received on behalf of other United Ways and agencies. These amounts will be sent to agencies and United Ways when restrictions imposed by the donor have been satisfied and when funds have been remitted to UWGUC.

Note 12 - Fiduciary Funds Payable:

UWGUC is acting as an intermediary for the donor and has no discretion concerning the use of the assets transferred.

Note 13 - Administrative Cost Ratio (Unaudited):

UWGUC calculates the ratio of support services to total revenue using the data on the IRS Form 990. This form is readily accessible and universally used to calculate the ratio for a nonprofit organization. The calculation method utilized is as follows:

	2009	2008
Supporting services:		
Form 990 line 14, management and general expenses	$ 339,670	$ 377,971
Form 990 line 15, fundraising expenses	461,185	352,662
Total supporting service	$ 800,855	$ 730,633
Total revenue and support from Form 990 line 12	$ 5,985,592	$ 5,445,255
Administrative cost ratio	13.4%	13.4%

Note 14 – Distributions Payable:

This fiscal year the Board approved total program allocations of $1,055,000. This year's Community Investment was partially funded by a transfer of $96,298 from Board Designated Assets. The transfer was from the Board Designated Net Asset balance that comprised the Community Relations Grant Fund amount of $94,852 and the Special Project/emergency matching fund amount of $1,446 (see Note 6).

Note 15 – Subsequent Events:

The UWGUC has evaluated subsequent events occurring after the statement of financial position date through the date of December 1, 2009, the date the financial statements were available to be issued. On October 19, 2009 the UWGUC merged with United Way of Summit, New Providence, and Berkeley Heights, Inc ("UWSNB"). The surviving not-for-profit entity will be named United Way of Greater Union County

UWSNB's audited financial statements as of and for the year ended April 30, 2009 indicated the following:

Current assets	$ 318,482
Total assets	$ 320,891
Current liabilities	$ 75,000
Total liabilities	$ 75,000
Unrestricted net assets	$ 245,891
Total revenue	$ 230,371
Total expenses	$ 394,560
Change in net assets	$ (164,189)

There has been no significant change in UWSNB's operations from April 2009 through the date of the merger and as a result of the merger, the UWGUC will recognize contribution income of approximating $246,000 for the year ended August 31, 2010.

SUPPLEMENTARY INFORMATION

UNITED WAY OF GREATER UNION COUNTY
Schedule of State Financial Assistance
Year Ended August 31, 2009

Grantor/Pass-Through Grantor/Program Title	Contract Number	Grant Period	Expenditures
State Awards			
State of New Jersey, Department of Human Services			
Family Success Center	DP-08-21	07/01/2008-06/30/2009	$ 162,644
Family Success Center	10EEXP	07/01/2008-06/30/2009	26,382
Total Family Success Center			189,026
State of New Jersey, Department of Human Services			
Differential Response Program	09BBXY	07/01/2008-06/30/2009	837,659
Differential Response Program	10BBXP	07/01/2008-06/30/2010	163,985
Total Differential Response Program			1,001,644
New Jersey Department of Law and Public Safety	JJ:13-18-06	02/04/2009-08/03/2009	20,000
Total State Awards			$ 1,210,670

See Independent Auditors' Report
See Accompanying Note to schedule of financial assistance.

UNITED WAY OF GREATER UNION COUNTY
Notes to Schedule of State Financial Assistance
August 31, 2009

1. Basis of Presentation

The accompanying schedule of financial assistance includes the state grant activity of United Way of Greater Union County, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of *Government Auditing Standards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

See Independent Auditors' Report.

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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

To the Board of Trustees,
United Way of Greater Union County:

We have audited the financial statements of United Way of Greater Union County as of and for the year ended August 31, 2009, and have issued our report thereon dated December 1, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered United Way of Greater Union County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of United Way of Greater Union County Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether United Way of Greater Union County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to the management of United Way of Greater Union County in a separate letter dated December 1, 2009.

This report is intended for the information of the finance committee, management and Federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

William Smith + Brown, PC

December 1, 2009

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Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with the State of New Jersey, Department of the Treasury, OMB Circular 04-04-OMB

To the Board of Trustees,
United Way of Greater Union County:

Compliance

We have audited the compliance of United Way of Greater Union County with the types of compliance requirements described in the *New Jersey State Grant Compliance Supplement* that are applicable to its major state program for the year ended August 31, 2009. United Way of Greater Union County Inc.'s major state program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major state program is the responsibility of United Way of Greater Union County's management. Our responsibility is to express an opinion on United Way of Greater Union County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and and the State of New Jersey, Department of the Treasury, OMB Circular 04-04-OMB. Those standards and OMB Circular 04-04-OMB require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about United Way of Greater Union County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of United Way of Greater Union County's compliance with those requirements.

In our opinion, United Way of Greater Union County complied, in all material respects, with the requirements referred to above that are applicable to its major state program for the year ended August 31, 2009.

Internal Control Over Compliance
The management of United Way of Greater Union County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to state programs. In planning and performing our audit, we considered United Way of Greater Union County's internal control over compliance with the requirements that could have a direct and material effect on a major state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of United Way of Greater Union County's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a state program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a state program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a state program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a Federal or state program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Board of Directors, others within the entity and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

William Smith + Brown, PC

December 1, 2009

UNITED WAY OF GREATER UNION COUNTY
Schedule of Findings and Questioned Costs
August 31, 2009

Section 1 – Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal and State Awards

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	No
Type of auditors' report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?	No

Identification of major Federal and state programs:

Federal and State Agency/Pass-Through Entity	**Expenditures**
State of NJ Dept of Human Services – Differential Response Grant	$ 1,001,644

Dollar threshold used to distinguish between type A and type B programs:	$300,000
Auditee qualified as low-risk auditee?	No

UNITED WAY OF GREATER UNION COUNTY
Schedule of Findings and Questioned Costs
August 31, 2009

Section 2 – Financial Statements Findings

None.

Section 3 –State Award Findings and Questioned Costs

None.

UNITED WAY OF GREATER UNION COUNTY
Schedule of Prior Year Findings and Questioned Costs
August 31, 2009

There were no findings or questioned costs for the year ended August 31, 2008.