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

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning Sep 1 **, 2010, and ending** Aug 31 **, 2011**

B Check if applicable: [ ] Address change [ ] Name change [ ] Initial return [ ] Terminated [ ] Amended return [ ] Application pending

C Name of organization: United Way of Greater Union County
Doing Business As
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 $ 6,794,895.

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) [ ] 501(c) ( )◄ (insert no) [ ] 4947(a)(1) or [ ] 527

J Website: ► www.uwguc.org

K Form 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 net assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	33
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	33
5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	22
6	Total number of volunteers (estimate if necessary)	6	1,400
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	6,338,479.	6,441,299.
	9	Program service revenue (Part VIII, line 2g)	130,869.	147,294.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	14,390.	11,125.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	81,000.	111,361.
	12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,564,738.	6,711,079.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	4,058,123.	4,273,723.
	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)	1,475,290.	1,458,774.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ► 402,761.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	724,910.	795,092.
	18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	6,258,323.	6,527,589.
	19	Revenue less expenses Subtract line 18 from line 12	306,415.	183,490.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	4,196,436.	4,705,095.
	21	Total liabilities (Part X, line 26)	2,210,823.	2,038,987.
	22	Net assets or fund balances Subtract line 21 from line 20	1,985,613.	2,666,108.

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A 30
IRS-OSC
OGDEN, UT

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 12/15/11

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN

Firm's name ► UNITED WAY OF GREATER UNION COUNTY
Firm's address ► 33 W GRAND ST, ELIZABETH NJ 07202
Firm's EIN ►
Phone no (908) 353-7171

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

SCANNED JAN 09 2012

3

Part III Statement of Program Service Accomplishments

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

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 [X] 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 [X] 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 $ 1,025,517. including grants of $ 1,195,917.) (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 $ 1,458,204. including grants of $ 1,458,204.) (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 $ 1,715,443. including grants of $ 1,715,443.) (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 $ 1,490,873. including grants of $ 856,836.) (Revenue $ 0.)

4e Total program service expenses ► 5,690,037.

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? (see instructions)	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, or have a section 501(h) election in effect during the tax year? *If 'Yes,' complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If 'Yes,' complete Schedule C, Part III*	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *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, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? *If 'Yes,' complete Schedule D, Part V*	10	X	
11	If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings and equipment in Part X, line 10? *If 'Yes,' complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments– other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments– program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part IX*	11d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If 'Yes,' complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If 'Yes,' complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If 'Yes,' complete Schedule D, Parts XI, XII, and XIII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional*	12b	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 United States?	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 United States? *If 'Yes,' complete Schedule F, Parts I and IV*	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, Parts II and IV*	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, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If 'Yes,' complete Schedule G, Part I (see instructions)*	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions 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 of gross income from gaming activities on Part VIII, line 9a? *If 'Yes,' complete Schedule G, Part III*	19		X
20 a	Did the organization operate one or more hospitals? *If 'Yes,' complete Schedule H*	20		X
b	If 'Yes' to line 20a, did the organization attach its audited financial statements to this return? **Note.** Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b		

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If 'Yes,' complete Schedule I, Parts I and II*	21	X	
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If 'Yes,' complete Schedule I, Parts I and III*	22	X	
23	Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *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 lines 24b through 24d and complete Schedule K If 'No,' go to line 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	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *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, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If 'Yes,' complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, or key employee? *If 'Yes,' complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If 'Yes,' complete Schedule L, Part IV*	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *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)?	35		X
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If 'Yes,' complete Schedule R, Part V, line 2* ☐ Yes ☒ No			
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
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V [X]

			Yes	No
1a Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a 20			
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b 0			
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	X	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 22			
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* (see instructions)				
3a Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		X
b If 'Yes' has it filed a Form 990-T for this year? *If 'No,' provide an explanation in Schedule O*		3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b If 'Yes,' enter the name of the foreign country: ►				
See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts.				
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		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 line 5a or 5b, did the organization file Form 8886-T?		5c		
6a Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?		6a		X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7 **Organizations that may receive deductible contributions under section 170(c).**				
a Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a	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 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 If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		X
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		X
8 **Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8		X
9 **Sponsoring organizations maintaining donor advised funds.**				
a Did the organization make any taxable distributions under section 4966?		9a		X
b Did the organization make a 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 members or shareholders	11a			
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a **Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year	12b			
13 **Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a Is the organization licensed to issue qualified health plans in more than one state?		13a		
Note. See the instructions for additional information the organization must report on Schedule O				
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c Enter the amount of reserves on hand	13c			
14a Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b If 'Yes,' has it filed a Form 720 to report these payments? *If 'No,' provide an explanation in Schedule O*		14b		

Part VI **Governance, Management and Disclosure** *For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

Check if Schedule O contains a response to any question in this Part VI [X]

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a 33		
b	Enter the number of voting members included in line 1a, above, who are independent	1b 33		
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 governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant 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	
9	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*	9		X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		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?	10b		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Does the organization have a written conflict of interest policy? *If 'No,' go to line 13*	12a	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	
	If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		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. Disclosure

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 [X] 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 Jersey NJ 07202-1410 (908) 353-7171

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

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

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

1 a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee '
- 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) of 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 neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply): 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
(1) James W. Horne, Jr. President and C.E.O.	60.00				X	X		192,816.	0.	9,687.
(2) Rochelle A. Green Vice President of Finance and Administ	50.00	X			X			73,097.	0.	0.
(3) Debbieann Anderson Vice President of Community Resources	50.00	X			X			86,361.	0.	0.
(4) Jackie Albaum Director of Brand Management	50.00	X						45,835.	0.	0.
(5) Susan Pepper Director of Programs	40.00	X						60,071.	0.	0.
(6) Clarence W. Bauknight III Trustee	2.00	X						0.	0.	0.
(7) Wendy Burney Trustee	2.00	X						0.	0.	0.
(8) Joseph Starkey Trustee	2.00	X						0.	0.	0.
(9) William Donovan Trustee	2.00	X						0.	0.	0.
(10) Martha Bahamon Trustee	2.00	X						0.	0.	0.
(11) James Carson Trustee	2.00	X						0.	0.	0.
(12) Paul D. Dango Trustee	2.00	X						0.	0.	0.
(13) Nelson Dittmar Trustee	2.00	X						0.	0.	0.
(14) Walter Erhardt Board Chair	2.00	X						0.	0.	0.
(15) James K. Estabrook, Esq. Trustee	2.00	X						0.	0.	0.
(16) Eileen M. Leahey Trustee	2.00	X						0.	0.	0.
(17) Larry Lockhart 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 (describe hours for related organizations in Sch O)	(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
(18) Kevin Phoenix Trustee	2.00	X						0.	0.	0.
(19) Dawood Y. Farahi Trustee	2.00	X						0.	0.	0.
(20) Frank Guzzo Trustee	2.00	X						0.	0.	0.
(21) Ann-Marie Kay Trustee	2.00	X						0.	0.	0.
(22) Susan B. Levy Trustee	2.00	X						0.	0.	0.
(23) Patrict Murphy Trustee	2.00	X						0.	0.	0.
(24) Thomas Ponosuk Trustee	2.00	X						0.	0.	0.
(25) Charles L. Smith Trustee	2.00	X						0.	0.	0.
(26) Jerry DeNigris Trustee	2.00	X						0.	0.	0.
(27) Joan Evans Trustee	2.00	X						0.	0.	0.
(28) Alison Yablonowitz Treasurer	2.00	X						0.	0.	0.
(29) Timothy Williams Secretary	2.00	X						0.	0.	0.
1 b Sub-total ►								458,180.	0.	9,687.
c Total from continuation sheets to Part VII, Section A ►								0.	0.	0.
d Total (add lines 1b and 1c) ►								458,180.	0.	9,687.

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

		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 or individual 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 but not limited to those listed above) 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	542,080.				
b Membership dues	1b					
c Fundraising events	1c					
d Related organizations	1d					
e Government grants (contributions)	1e	1,730,546.				
f All other contributions, gifts, grants, and similar amounts not included above	1f	4,168,673.				
g Noncash contributions included in lns 1a-1f	$	41,800.				
h **Total.** Add lines 1a-1f ►			6,441,299.			
PROGRAM SERVICE REVENUE		Business Code				
2a Service Fees		561000	34,150.	34,150.	0.	0.
b Contract Cost Recovery		541900	113,144.	113,144.	0.	0.
c						
d						
e						
f All other program service revenue						
g **Total.** Add lines 2a-2f ►			147,294.			
OTHER REVENUE						
3 Investment income (including dividends, interest and other similar amounts) ►			11,125.	11,125.	0.	0.
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) ►						
8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18	a	157,211.				
b Less direct expenses	b	83,816.				
c Net income or (loss) from fundraising events ►			73,395.		0.	73,395.
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	37,966.	37,966.	0.	0.
b						
c						
d All other revenue						
e **Total.** Add lines 11a-11d ►			37,966.			
12 **Total revenue.** See instructions ►			6,711,079.	196,385.	0.	73,395.

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	4,186,990.	4,186,990.		
2 Grants and other assistance to individuals in the U.S See Part IV, line 22	86,733.	86,733.		
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	452,000.	213,985.	131,961.	106,054.
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	653,832.	524,069.	71,944.	57,819.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	39,720.	21,292.	10,200.	8,228.
9 Other employee benefits	199,649.	125,132.	41,314.	33,203.
10 Payroll taxes	113,573.	71,200.	23,509.	18,864.
11 Fees for services (non-employees).				
a Management				
b Legal	10,000.	4,734.	2,920.	2,346.
c Accounting	21,833.	0.	21,833.	0.
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other	270,543.	184,267.	12,925.	73,351.
12 Advertising and promotion	53,957.	27,773.	0.	26,184.
13 Office expenses	110,454.	64,648.	25,396.	20,410.
14 Information technology	24,580.	0.	24,580.	0.
15 Royalties				
16 Occupancy	108,153.	84,788.	12,954.	10,411.
17 Travel	53,195.	32,289.	11,591.	9,315.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	10,297.	4,875.	3,006.	2,416.
20 Interest				
21 Payments to affiliates	42,813.	20,268.	12,500.	10,045.
22 Depreciation, depletion, and amortization	68,639.	32,495.	20,039.	16,105.
23 Insurance				
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a Recognition Awards	2,267.	1,073.	662.	532.
b Summit Area Office	13,376.	5,216.	4,524.	3,636.
c Computer Expenses	23,466.	15,845.	4,225.	3,396.
d Agency Vehicle	15,222.	10,168.	1,979.	3,075.
e Miscellaneous	12,898.	6,106.	3,766.	3,026.
f All other expenses	-46,601.	-33,909.	-7,037.	-5,655.
25 Total functional expenses Add lines 1 through 24f	6,527,589.	5,690,037.	434,791.	402,761.
26 **Joint costs.** Check here ► ☐ if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

			(A) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing	119,216.	1	121,905.
	2	Savings and temporary cash investments	131,820.	2	120,462.
	3	Pledges and grants receivable, net	1,339,941.	3	1,882,203.
	4	Accounts receivable, net		4	
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	41,172.	9	41,074.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a 764,719.			
	b	Less: accumulated depreciation — 10b 377,232.	414,101.	10c	387,487.
	11	Investments — publicly traded securities	755,059.	11	555,023.
	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	1,395,127.	15	1,596,941.
	16	**Total assets** Add lines 1 through 15 (must equal line 34)	4,196,436.	16	4,705,095.
Liabilities	17	Accounts payable and accrued expenses	560,853.	17	574,657.
	18	Grants payable	1,228,403.	18	1,184,459.
	19	Deferred revenue	415,685.	19	123,989.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	150,000.
	25	Other liabilities Complete Part X of Schedule D .	5,882.	25	5,882.
	26	**Total liabilities.** Add lines 17 through 25	2,210,823.	26	2,038,987.
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	-42,328.	27	175,356.
	28	Temporarily restricted net assets	542,226.	28	829,382.
	29	Permanently restricted net assets	1,485,715.	29	1,661,370.
		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, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	1,985,613.	33	2,666,108.
	34	Total liabilities and net assets/fund balances	4,196,436.	34	4,705,095.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,711,079.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,527,589.
3	Revenue less expenses. Subtract line 2 from line 1	3	183,490.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,985,613.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	497,005.
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	2,666,108.

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization	Employer identification number
United Way of Greater Union County	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: (For lines 1 through 11, check only one box)

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

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

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

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

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

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

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

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II)

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

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

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or 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?	11g (i)		
(ii)	A family member of a person described in (i) above?	11g (ii)		
(iii)	A 35% controlled entity of a person described in (i) or (ii) above?	11g (iii)		

h Provide the following information about the supported organization(s)

	(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 column (i) listed in your governing document? Yes	No	(v) Did you notify the organization in column (i) of your support? Yes	No	(vi) Is the organization in column (i) organized in the U S ? Yes	No	(vii) Amount of support
(A)										
(B)										
(C)										
(D)										
(E)										
Total										

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include 'unusual grants.')	4,552,335.	5,445,255.	5,985,592.	6,564,738.	6,326,991.	28,874,911.
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 by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	4,552,335.	5,445,255.	5,985,592.	6,564,738.	6,326,991.	28,874,911.
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						28,874,911.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	4,552,335.	5,445,255.	5,985,592.	6,564,738.	6,326,991.	28,874,911.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	43,238.	19,195.	15,349.	14,390.	11,125.	103,297.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 **Total support.** Add lines 7 through 10						28,978,208.

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 2010 (line 6, column (f) divided by line 11, column (f)) | 14 | 99.64 %

15 Public support percentage from 2009 Schedule A, Part II, line 14 | 15 | 99.57 %

16a **33-1/3% support test – 2010.** 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 – 2009.** 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 – 2010.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part IV how the organization meets the 'facts-and-circumstances' test The organization qualifies as a publicly supported organization ► ☐

b **10%-facts-and-circumstances test – 2009.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ► ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II If the organization fails to qualify under the tests listed below, please complete Part II)

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal yr beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support.** (Add 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 2010 (line 8, column (f) divided by line 13, column (f))	15	%
16	Public support percentage from 2009 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2010** (line 10c, column (f) divided by line 13, column (f))	17	%
18	Investment income percentage from **2009** Schedule A, Part III, line 17	18	%

19a **33-1/3% support tests — 2010.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

b **33-1/3% support tests — 2009.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐

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

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization: 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 can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ 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 education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of an historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 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 Tax 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, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► ____________

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

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

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

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), 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 (ASC 958), 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 (ASC 958) 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 acquisition, 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 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.

1 a 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 the organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance	1,844,844.	1,740,091.	2,023,359.		
b Contributions					
c Net investment earnings, gains, and losses	223,070.	104,753.	-283,268.		
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	2,067,914.	1,844,844.	1,740,091.		

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

a Board designated or quasi-endowment ► 27.20 %

b Permanent endowment ► 72.80 %

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land				
b Buildings				
c Leasehold improvements				
d Equipment	764,719.		377,232.	387,487.
e Other				

Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ► 387,487.

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
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. *(Column (b) must equal Form 990 Part X, column (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
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 13.)* ►		

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

(a) Description	(b) Book value
(1) Beneficial Interest in Perpetual Trusts	1,506,195.
(2) Other Receivables	51,546.
(3) Differential Response Grant receivable	0.
(4) Government Grant receivable	39,200.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, column(B), line 15)* ►	1,596,941.

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

(a) Description of liability	(b) Amount
(1) Federal income taxes	
(2) Schering Employee Assitance Fund	5,882.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 25)* ►	5,882.

2. FIN 48 (ASC 740) Footnote. 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 (ASC 740)

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	6,711,079.
2	Total expenses (Form 990, Part IX, column (A), line 25)	6,527,589.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	183,490.
4	Net unrealized gains (losses) on investments	223,860.
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV)	273,145.
9	Total adjustments (net) Add lines 4 through 8	497,005.
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	680,495.

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	5,252,875.
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	5,252,875.
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	1,458,204.		
c	Add lines 4a and 4b			4c	1,458,204.
5	Total revenue Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	6,711,079.

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

1	Total expenses and losses per audited financial statements			1	5,069,385.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	5,069,385.
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	1,458,204.		
c	Add lines 4a and 4b			4c	1,458,204.
5	Total expenses Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18)*			5	6,527,589.

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, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Pt V Line 4 The income generated from endowment are used for

Pt V Line 4 health and human service programs that benefit the

Pt V Line 4 residents of Greater Union County.

Pt X In accordance with FASB staff position FIN 48-3,

Pt XII Line 4b Donor designated contributions.

Pt XI Line 8 pension related gain of $273,145

Pt XIII Line 4b Donor designated contributions

Pt X UWGUC is a not-for-profit corporation that is exempt from federal and

Part XIV Supplemental Information *(continued)*

Pt X state income taxes under Section 501(c)(3) of the
Pt X Internal Revenue code and New Jersey taxation codes.
Pt X Accordingly, no provision for income taxes has been reflected
Pt X in accompanying financial statements. UWGUC adopted the
Pt X prouncement related to income taxes effective September 1, 2009
Pt X and there were no uncertain tax positions at that date
Pt X of adoption or at August 31, 2010. UWGUC files tax
Pt X returns in the U.S. federal jurisdiction and New Jersey.
Pt X UWGUC has no open tax years prior to 2007.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.
► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545 0047
2010
Open to Public Inspection

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 Form 990-EZ filers are not required to complete this part.

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

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2a Did the organization have a 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

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total ►							

3 List all states in which the organization is registered or licensed to solicit contributions 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 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 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 5 (total number)	(d) Total events (add column (a) through column (c))
REVENUE	1 Gross receipts	37,176.	70,016.	50,019.	157,211.
	2 Less Charitable contributions	26,801.	25,763.	31,252.	83,816.
	3 Gross income (line 1 minus line 2)	10,375.	44,253.	18,767.	73,395.
DIRECT EXPENSES	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary Add lines 4- through 9 in column (d) ►				
	11 Net income summary Combine line 3, column (d), and line 10 ►				73,395.

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 column (a) through column (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, column (d) and line 7 ►				

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? ☐ Yes ☐ No

b If 'No,' explain ____________

10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If 'Yes,' explain: ____________

11 Does the organization operate gaming activities with nonmembers? ☐ Yes ☐ No

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? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter 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? ☐ Yes ☐ No

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 of the third party:

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? ☐ Yes ☐ No

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

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0047

2010

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' to Form 990, Part IV, line 21 for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000. Part II can be duplicated if additional space is needed ► [ ]

1 (a) Name and address of organization or government	(b) EIN	(c) IRC 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
(1) ARC of Union County 52 Fadem Road Springfield NJ 07081	22-1686764		50,000.				Early Childhoo
(2) Communities in Cooperatio 201 Lincoln St. Linden, NJ 0703 NJ 07208	81-0659032		90,000.				Family Strengt
(3) Catholic Charities of the 590 North 7th Street Newark NJ 07107	22-2164120		30,000.				Health
(4) Central Jersey Legal Serv 60 Prince Street Elizabeth NJ 07208	21-0684259		30,000.				Family Strengt
(5) United Family & Children' 305 W. 7th St. Plainfield NJ 07060	22-1487363		30,000.				Family Strenth
(6) Cranford Family Care Asso 61 Myrtle Street Cranford NJ 07016	22-1508569		30,000.				Emergency Assi
(7) Day Center of the First P P.O. Box 26 Roselle NJ 07203	22-1930605		20,000.				CDBG-County of
(8) Girl Scouts Heart of New 201 Grove Street Westfield NJ 07090	22-1638950		30,000.				Education

2 Enter total number of section 501(c)(3) and government organizations ► 57

3 Enter total number of other organizations ► 0

Continuation Sheet for Schedule I (Form 990)

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

2010

Name of the organization: United Way of Greater Union County

Employer identification number: 22-1904427

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

(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
Jewish Community Center o 1391 Martine Avenue Scotch Plains NJ 07076	22-2667094		20,000.				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
Literacy Volunteers of Un Plainfield Library, 800 P Plainfield NJ 07060	22-3087725		30,000.				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		40,000.				Health
Rahway Day Care Center 1071 New Brunswick Avenue Rahway NJ 07065	22-1967779		10,000.				Early Childhoo
Second Street Youth Cente 935 South Second Street Plainfield NJ 07063	22-6100119		10,000.				Education
Urban League of Union Cou 288 North Broad Street Elizabeth NJ 07208	22-1487366		40,000.				Education

Continuation Sheet for Schedule I (Form 990)

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

2010

Name of the organization: United Way of Greater Union County

Employer identification number: 22-1904427

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

(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
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
YWCA of Central New Jerse 232 East Front Street Plainfield NJ 07060	22-1489918		20,000.				Center for Car
YWCA of Eastern Union Cou 1131 E. Jersey Street Elizabeth NJ 07201	22-1487399		45,000.				Family Strengt
P.R.O.C.E.E.D. 1126 Dickinson Street Elizabeth NJ 07201	22-2088378		657,505.				Family Strengt
Community Coordinated Chi 225 Long Ave, Bldg 15 Hillside NJ 07205	22-2101241		35,000.				Early Childedu
Roselle Collaborative for 33 West Grand St Elizabeth NJ 07202	22-1904427		18,755.				Education
Prevention Links 35 Walnut Ave, Ste 17 Clark NJ 07066	22-2221899		116,000.				Family Strengt
Community Health Charitie 23 North Rhoda St. Monroe NJ 08831	22-2614888		577,196.				Donor Designat
American Cancer Society-U 507 Westminster Avenue Elizabeth NJ 07208	16-0743902		25,435.				Donor Designat

Continuation Sheet for Schedule I (Form 990)

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

2010

Name of the organization: United Way of Greater Union County

Employer identification number: 22-1904427

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

(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 Af 1 Union St., Ste 301 Robbinsville NJ 08691	13-5613797		6,664.				Donor Designat
SAGE Eldercare+ 290 Broad Street Summit NJ 07901	22-1657929		10,645.				Donor Designat
United Way of Somerset Co 205 West Main Street Somerville NJ 08876	22-1627729		11,027.				Donor Designat
United Way of Greater Leh 2200 Avenue A, 3rd Fl Bethlehem PA 18017	23-2657933		5,357.				Donor designat
Cerebal Palsy League of U 61 Myrtle Street Cranford NJ 07016	22-1532195		7,000.				CDBG-County of
SAGE Eldercare 290 Broad St. Summit NJ 07901	22-1657929		20,000.				Family Strengt
Community Services of New 360 Elkwood Ave. New Providence NJ 07974	23-7096914		22,000.				Family Strengt
Family Service-Summit 46-48 Beavoir Ave. Summit NJ 07901	22-1487179		30,000.				Family Strengt
The Connection for Women 79 Maple Ave. Summit NJ 07901	22-1489919		34,000.				Health
American Cancer Society-L 71 N. Franklin St. Wilkes Barre PA 18701	16-0743902		25,435.				donor designat

Continuation Sheet for Schedule I (Form 990)

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

2010

Name of the organization: United Way of Greater Union County

Employer identification number: 22-1904427

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

(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 Cancer Society-U 507 Westminster Elizabeth NJ 07208	16-0743902		18,894.				donor designat
American Heart Assn-PA 1019 Mumma Rd #200 Wormleysburg PA 17043	13-5613797		11,674.				donor designat
Freedom House Box 367 Glen Gardner NJ 08826	22-2638093		7,664.				donor designat
United Way of Warren Coun 37 Belvidere Washington NJ 07882	22-1487247		6,314.				donor designat
Westfield Area Y 220 Clark Street Westfield NJ 07090	22-1487393		10,000.				Youth Program
Homefirst 905 Watchung Ave. Plainfield NJ 07060	22-2698334		70,000.				Family Strengt
Community Access Unlimite 80 West Grand St. Elizabeth NJ 07202	22-2318586		14,000.				Housing Assist

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered 'Yes' to Form 990, Part IV, line 22. Part III can be duplicated 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
1 Rental Assistance	8	1,430.			
2 Emergency Assistance	127	65,303.			
3 Utility Assistance Program	37	20,000.			
4					
5					
6					
7					

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 a 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

► **Complete if the organization answered 'Yes' to Form 990, Part IV, line 23.**
► **Attach to Form 990.** ► **See separate instructions.**

OMB No 1545-0047

2010

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
1 a 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 any of the boxes on line 1a are 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 the 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 with respect to the filing organization or a related organization:			
a Receive a severance payment or change-of-control payment from the organization or a related organization?	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 lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.			
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 persons 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 Regulations section 53 4958-4(a)(3)? If 'Yes,' describe in Part III	8		X
9 If 'Yes' to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	9		

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) Retirement and other 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 reportable compensation				
1 James W. Horne, Jr.	(i)	192,816.	0.	0.	9,687.	0.	202,503.	177,982.
	(ii)	0.	0.	0.	0.	0.	0.	0.
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

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.

Pt I Line 4b President & C.E.O. has elected to place a portion of salary increases into a Deferred Compensation plan.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

► Complete if the organizations answered 'Yes' on Form 990, Part IV, lines 29 or 30.
► Attach to Form 990.

OMB No 1545-0047

2010

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 or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
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 ► (Materials & Supplies)		150	41,800.	
26 Other ► (_________________)				
27 Other ► (_________________)				
28 Other ► ( )				

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 |

		Yes	No
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 an amount 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 or 990-EZ) Department of the Treasury Internal Revenue Service	Supplemental Information to Form 990 or 990-EZ Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ► Attach to Form 990 or 990-EZ.	OMB No 1545-0047 2010 Open to Public Inspection

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

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

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

Pt VI-B, Line 11a The Finance Committee will review and question the 2009 990

Pt VI-B, Line 11a at the 11-29-2011 meeting. Also, the Board will

Pt VI-B, Line 11a review and question the same at the

Pt VI-B, Line 11a 12-14-2011 Board meeting.

Pt VI-B, Line 12c All staff and Board members are required to disclose

Pt VI-B, Line 12c all potential conflict(s) of interest annually in writing.

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-A, Line 6 The Board of Trustees are elected to serve a maximum

Pt VI-A, Line 6 of 4 two year terms.

Pt VI-A, Line 7a The members of the Board are elected by voting members of record.

Pt VI-A, Line 7b Decisions of the governing body are not subject to approval

Pt VI-A, Line 7b by any other external or internal entity.

Form 990

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Form 990

OMB No 1545-0047

2010

Name of the Organization: United Way of Greater Union County

Employer Identification number: 22-1904427

Part VII 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
30 Martin P. Melilli Trustee	2.00	X						0.	0.	0.
31 Heather Mills-Pevonis, MSW Trustee	2.00	X						0.	0.	0.
32 Joseph Nasif Trustee	2.00	X						0.	0.	0.
33 Patricia Perkins-Auguste Trustee	2.00	X						0.	0.	0.
34 Beatrice Romao Trustee	2.00	X						0.	0.	0.
35 Stephen Theriot Trustee	2.00	X						0.	0.	0.
36 Dr. Barbara Gaba Trustee	2.00	X						0.	0.	0.
37 James Meyer Trustee	2.00	X						0.	0.	0.
38 Christopher Armstrong Trustee	2.00	X						0.	0.	0.

UNITED WAY OF GREATER UNION COUNTY
CONTENTS TO FINANCIAL STATEMENTS
AUGUST 31, 2011

PAGE

WithumSmith+Brown, PC
Certified Public Accountants and Consultants

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Additional Offices in New Jersey,
New York, Pennsylvania, Maryland,
Florida, 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, 2011, 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, 2010 audited financial statements, and in our report dated November 30, 2010, 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, 2011, 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2011 on our consideration of United Way of Greater Union County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of United Way of Greater Union County taken as a whole. The accompanying schedules of federal and state financial assistance, schedules of findings and questioned costs and prior year findings and questioned costs are presented for purposes of additional analysis as required by the State of New Jersey, Department of the Treasury, OMB Circular 04-04-OMB, and are not a required part of the basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Withum Smith+Brown, PC

December 13, 2011

UNITED WAY OF GREATER UNION COUNTY
Statements of Financial Position
August 31, 2011 and 2010

	2011	2010
ASSETS		
Cash and cash equivalents (note 2)	$ 236,485	$ 245,154
Restricted cash - fiduciary funds (note 12)	5,882	5,882
Contributions receivable, net of allowance for uncollectible amounts of $44,370 in 2011 and $116,365 in 2010 (note 3)	1,882,203	1,339,941
Government grants receivable	39,200	60,770
Other receivables	51,546	3,817
Other assets	41,074	41,172
Beneficial interest in perpetual trust (notes 4 and 7)	1,506,195	1,330,540
Investments (note 4)	555,023	755,059
Land, building and equipment, net (note 5)	387,487	414,101
Total assets	$ 4,705,095	$ 4,196,436
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable	$ 428,846	$ 159,047
Line of Credit (note 10)	150,000	--
Distributions payable (note 14)	1,033,837	1,070,044
Deferred revenue - government grants	123,989	415,685
Pension liabilities (note 9)	145,811	401,806
Designations payable (note 11)	133,922	120,089
Fiduciary funds payable (note 12)	5,882	5,882
Government grants payable to subrecipients	16,700	38,270
Total liabilities	2,038,987	2,210,823
Net assets:		
Unrestricted (deficit)	175,356	(42,328)
Temporarily restricted (note 7)	829,382	542,226
Permanently restricted (notes 6 and 7)	1,661,370	1,485,715
Total net assets	2,666,108	1,985,613
Total liabilities and net assets	$ 4,705,095	$ 4,196,436

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, 2011
(With Summarized Comparative Information for August 31, 2010)

	2011				2010
	Unrestricted	Temporarily restricted	Permanently restricted	Total	Total
Revenue					
Regular campaign contributions/grants	$ 3,055,675	$ 770,461	$ –	$ 3,826,136	$ 3,223,512
Prior year	23,759	7,500	–	31,259	134,415
Total campaign contributions	3,079,434	777,961	–	3,857,395	3,357,927
Donor designated contributions	(1,458,204)	–	–	(1,458,204)	(1,436,864)
Estimated uncollectible contributions	(49,433)	–	–	(49,433)	(243,363)
Campaign contributions revenue, net	1,571,797	777,961	–	2,349,758	1,677,700
Special events revenue	157,211	–	–	157,211	124,362
Less special events expense	(83,816)	–	–	(83,816)	(82,293)
Net special events revenue	73,395	–	–	73,395	42,069
Other revenue					
Interest and dividend income (note 4)	11,125	–	–	11,125	14,390
Income distribution from perpetual trusts	37,966	–	–	37,966	38,931
Government grants-prior year	–	–	–	–	58,382
Government grants	1,730,546	–	–	1,730,546	1,654,862
Other grants	14	286,795	–	286,809	792,890
Other revenue	32,104	–	–	32,104	60,682
Donated materials and supplies	41,800	–	–	41,800	44,267
Contract cost recovery	113,144	–	–	113,144	91,584
Service fee revenue	34,150	–	–	34,150	39,285
Incoming designation revenue	542,078	–	–	542,078	612,832
Net assets released from restrictions					
Special events	3,252	(3,252)	–	–	–
Other grants	774,348	(774,348)	–	–	–
Total other revenue	3,320,527	(490,805)	–	2,829,722	3,408,105
Total revenue	4,965,719	287,156	–	5,252,875	5,127,874
Operating					
Program services					
Distributions to agencies in Greater Union County	2,483,721	–	–	2,483,721	2,532,214
Less donor designated contributions	(1,458,204)	–	–	(1,458,204)	(1,436,864)
Net distributions to agencies in Greater Union County	1,025,517			1,025,517	1,095,350
Direct program services	3,206,315	–	–	3,206,315	2,840,565
Total program services	4,231,832	–	–	4,231,832	3,935,915
Supporting services					
General and administration	434,791	–	–	434,791	486,038
Fund-raising	402,762	–	–	402,762	399,506
Total supporting services	837,553	–	–	837,553	885,544
Total operating expenses	5,069,385	–	–	5,069,385	4,821,459
Change in net assets before nonoperating activities	(103,666)	287,156	–	183,490	306,415
Nonoperating					
Pension related (gains) (note 9)					
Direct program services	(129,311)	–	–	(129,311)	(43,651)
Supporting services				–	
General and administration	(79,745)	–	–	(79,745)	(32,555)
Fund-raising	(64,089)	–	–	(64,089)	(25,505)
Total pension related changes	(273,145)	–	–	(273,145)	(101,711)
Net realized and unrealized (gain) on investments and beneficial interest in perpetual trusts (notes 4 and 7)	(48,205)	–	(175,655)	(223,860)	(98,041)
Total nonoperating	(321,350)	–	(175,655)	(497,005)	(199,752)
Change in net assets	217,684	287,156	175,655	680,495	506,167
Net assets as of beginning of year	(42,328)	542,226	1,485,715	1,985,613	1,479,446
Net assets as of end of year	$ 175,356	$ 829,382	$ 1,661,370	$ 2,666,108	$ 1,985,613

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, 2011
(With Summarized Comparative Information for August 31, 2010)

	2011													2010
								Supporting services						
									Fund-raising					
	Volunteer Engagement	Family Strength-ening	Government grant Distribution	Community Investment	Other Com Impact Initiatives	Communi-cations for Community Impact	Total direct program services	General and administration	General	Communications	Total	Total supporting services	Total	Total
Distributions													$ 1,025,517	$ 1,095,350
Salaries	$ 53,650	$ 502,926	$ 22,500	$ 39,133	$ 16,283	$ 103,562	$ 738,054	$ 203,905	$ 110,588	$ 53,285	$ 163,873	$ 367,778	1,105,832	1,039,452
Tax and fringe benefits	17,944	127,917	7,525	13,088	5,446	34,637	206,557	68,198	36,987	17,822	54,809	123,007	329,564	292,696
Total salaries and related expenses	71,594	630,843	30,025	52,221	21,729	138,199	944,611	272,103	147,575	71,107	218,682	490,785	1,435,396	1,332,148
Contract services	–	155,983	–	–	–	28,284	184,267	59,338	73,351	–	73,351	132,689	316,956	222,101
Transportation/meetings	3,050	18,923	1,279	2,224	926	5,887	32,289	11,591	6,286	3,029	9,315	20,906	53,195	46,476
Campaign/communications	–	4,234	–	–	–	23,539	27,773	–	13,092	13,092	26,184	26,184	53,957	60,443
Agency vehicles	1,370	5,328	578	1,522	304	1,066	10,168	1,979	2,314	761	3,075	5,054	15,222	8,453
Professional development & conferences	791	1,408	332	577	240	1,527	4,875	3,006	1,630	786	2,416	5,422	10,297	26,908
Office supplies	737	7,707	309	538	224	1,423	10,938	2,802	1,519	732	2,251	5,053	15,991	17,246
Telephone	908	4,514	381	662	276	1,752	8,493	3,450	1,871	902	2,773	6,223	14,716	19,887
Postage	680	2,187	285	496	206	1,312	5,166	2,584	1,401	675	2,076	4,660	9,826	11,912
Buildings and grounds	3,408	69,852	1,429	2,486	1,034	6,579	84,788	12,954	7,026	3,385	10,411	23,365	108,153	97,450
Administration printing	59	449	25	43	18	114	708	224	122	59	181	405	1,113	6,110
Recognition awards	174	310	73	127	53	336	1,073	662	359	173	532	1,194	2,267	572
Subscriptions	91	163	38	67	28	177	564	348	189	91	280	628	1,192	1,557
Insurance	732	9,648	307	534	222	1,413	12,856	2,782	1,509	727	2,236	5,018	17,874	15,468
Equipment expenses	3,475	10,695	1,457	2,534	1,055	6,707	25,923	13,206	7,162	3,451	10,613	23,819	49,742	52,349
Computer expenses	1,112	10,973	466	811	337	2,146	15,845	4,225	2,292	1,104	3,396	7,621	23,466	24,885
Building project expense	768	1,368	322	560	233	1,483	4,734	2,920	1,583	763	2,346	5,266	10,000	10,001
United Way of America dues	3,289	5,855	1,379	2,399	998	6,348	20,268	12,500	6,779	3,266	10,045	22,545	42,813	34,930
Pension expense	1,796	3,197	753	1,310	545	3,466	11,067	6,825	3,702	1,784	5,486	12,311	23,378	143,141
Summit area office	1,190	–	499	868	361	2,298	5,216	4,524	2,454	1,182	3,636	8,160	13,376	55,591
Program expense	–	1,790,002	–	–	–	–	1,790,002	–	–	–	–	–	1,790,002	1,525,910
Other expenses	991	1,764	416	723	301	1,910	6,105	3,766	2,042	985	3,027	6,793	12,898	8,796
Total expenses before depreciation, shared expenses, pension related changes and distributions and grants	96,215	2,735,403	40,353	70,702	29,090	235,966	3,207,729	421,789	284,258	108,054	392,312	814,101	4,021,830	3,722,334
Retirement of furniture and equipment	–	–	–	–	–	–	–	–	–	–	–	–	–	21,279
Depreciation of furniture and equipment	5,273	9,387	2,211	3,846	1,600	10,178	32,495	20,039	10,868	5,237	16,105	36,144	68,639	49,344
Total expenses before shared expenses, pension related changes and distributions and grants	101,488	2,744,790	42,564	74,548	30,690	246,144	3,240,224	441,828	295,126	113,291	408,417	850,245	4,090,469	3,792,957
Expenses shared with affiliates and others														
United Ways	(1,851)	(3,296)	(776)	(1,350)	(562)	(3,574)	(11,409)	(7,037)	(3,816)	(1,839)	(5,655)	(12,692)	(24,101)	(44,348)
Consulting contract	–	–	(22,500)	–	–	–	(22,500)	–	–	–	–	–	(22,500)	(22,500)
Total direct program expenses before distributions and grants	99,637	2,741,494	19,288	73,198	30,128	242,570	3,206,315	434,791	291,310	111,452	402,762	837,553	4,043,868	3,726,109
Decrease in pension related changes *reported as nonoperating*	(20,982)	(37,357)	(8,798)	(15,304)	(6,368)	(40,502)	(129,311)	(79,745)	(43,250)	(20,839)	(64,089)	(143,834)	(273,145)	(101,711)
Total direct program expenses before distributions and grants	$ 78,655	$ 2,704,137	$ 10,490	$ 57,894	$ 23,760	$ 202,068	$ 3,077,004	$ 355,046	$ 248,060	$ 90,613	$ 338,673	$ 693,719	$ 3,770,723	$ 3,624,398
													$ 4,796,240	$ 4,719,748

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, 2011
(With Summarized Comparative Information for August 31, 2010)

	2011	2010
Cash flows from operating activities:		
Change in net assets	$ 680,495	$ 506,167
Adjustments to reconcile change in net assets *to net cash used by operating activities:*		
Depreciation expense	68,639	49,344
Pension related changes	-	41,430
Provision for uncollectible pledges	49,433	243,363
Net realized and unrealized loss (gain) on:		
Investments	(48,205)	(20,656)
Beneficial interest in perpetual trusts	(175,655)	(77,385)
Loss on disposal of assets	-	21,278
Change in:		
Contributions receivable	(591,695)	(600,277)
Government grants receivable	21,570	(9,193)
Other receivables	(47,729)	4,765
Other assets	98	(10,310)
Accounts payable	269,799	4,593
Distributions payable	(36,207)	(270,321)
Designations payable	13,833	(15,273)
Deferred revenue - government grants	(291,696)	89,020
Pension liabilities	(255,995)	(16,533)
Government grants payable to sub-recipients	(21,570)	9,193
Net cash used by operating activities	(364,885)	(50,795)
Cash flows from investing activities:		
Maturities of short term investments	698,241	-
Purchases of short term investments	(450,000)	(194,975)
Purchases of furniture and equipment	(42,025)	(255,067)
Net cash provided (used) by investing activities	206,216	(450,042)
Cash flows from financing activities:		
Proceeds from Line of Credit	150,000	-
Net change in cash and cash equivalents	(8,669)	(500,837)
Cash and cash equivalents, at beginning of year	245,154	745,991
Cash and cash equivalents, at end of year	$ 236,485	$ 245,154

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

Note 1 - Summary of Significant Accounting Policies:

Nature of the Organization

United Way of Greater Union County (UWGUC) is a New Jersey 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 7).

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.

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. Dollars not expended in accordance with the grant or contracts are recorded as a liability to the grantor as 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.

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

Unconditional promises to give are recognized as revenue in the period received.

Conditional promises in the form of grants are recognized in the fiscal period received, and are restricted to align with the direction of the donor.

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.

Note 1 - Summary of Significant Accounting Policies:

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, 2010, 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. Realized and unrealized gains and losses are included in the statement of activities as non-operating activities.

Grants

Grants from governmental agencies are recorded as revenue when granted to the sub-recipient, i.e. expended. UWGUC retains a portion of grant revenue to recover program direct and indirect operating costs. The portion retained is released from temporarily restricted in the period earned.

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, 2011. 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

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, are included in property and equipment.

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.

Community Investment Funds

Total dollars available for Community Investment Funds are approved by the Finance Committee and the Board of Trustees. The Community Investment Committee has a responsibility for oversight for all awards from the Community Investment Fund.

Community Investment funds are recorded as expenses when they are approved by the Board of Trustees and are generally payable within one year.

Note 1 - Summary of Significant Accounting Policies:

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 and UWGUC is reimbursed for those services. 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.

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.

Thirty-two percent of revenue was derived from cost reimbursement type state grants for the years ended August 31, 2011 and 2010. The loss of the grants would result in a corresponding decrease in expenses; therefore it would not have a material impact on the Organization.

UWGUC guarantees certain loans for member agencies. If the member agencies default on these loans UWGUC would be required to repay. There is an accrued distribution to the agencies that will be used to satisfy the debt.

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 for inclusion in the financial statements.

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
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 recorded in the accompanying financial statements. UWGUC had no unrecognized tax benefits for the years ended August 31, 2011 and 2010. Furthermore, UWGUC had no unrecognized tax benefits at August 31, 2011 and 2010, and has no open years subject to examination prior to June 30, 2007. UWGUC has no income tax related penalties or interest for the periods reported in the financial statements.

Note 2 - Cash and Cash Equivalents:
A summary of cash and cash equivalents is as follows as of August 31:

	2011	2010
Cash	$ 116,023	$ 113,334
Money market accounts	120,462	131,820
Total	$ 236,485	$ 245,154

Note 3 - Contributions Receivable:

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

	2011	2010
2010 - 2011 Campaign	$ 1,846,864	$ 1,744
2009 - 2010 Campaign	79,709	1,454,562
	1,926,573	1,458,306
Less, allowance for uncollectible amounts	(44,370)	(116,365)
Contributions receivable, net	$ 1,882,203	$ 1,339,941

Contributions receivables are unconditional promises to give by individuals, corporations and foundations, and amounts collected by third parties (Note 8) on behalf of UWGUC and its member agencies that have not yet been received. In addition, UWGUC has received conditional pledges from foundations that have been recorded as temporarily restricted net assets.

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, are applied based on management's discretion.

Note 4 - Investments:

Investments at August 31, 2011 and 2010, amounting to $555,023 and $755,059, respectively are stated at fair market value.

Recurring Fair Value Measurements

Pursuant to the accounting standards related to fair value measurements, 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, 2011, 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	$ 215,385	$ 215,385	$ –	$ –
Equity securities	333,363	333,363	–	–
Certificate of Deposit	6,275	–	6,275	–
	$ 555,023	$ 548,748	$ 6,275	$ –

The following table summarizes assets (liabilities) which have been accounted for at fair value on a recurring basis as of August 31, 2010, along with the basis for the determination of fair value:

	Total	Quoted Prices in Active Markets	Observable Measurement Criteria	Unobservable Measurement Criteria
Money market funds	$ 225,500	$ 225,500	$ –	$ –
Equity securities	273,292	273,292	–	–
Certificate of Deposit	6,267	–	6,267	–
Repurchase agreement	250,000	–	250,000	–
	$ 755,059	$ 498,792	$ 256,267	$ –

Note 4 – Investments(Continued):

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

	2011	2010
Dividends and interest	$ 11,125	$ 14,390
Unrealized gain	48,205	20,656
	$ 59,330	$ 35,046

Note 5 - Building and Equipment:

Building and equipment include the following as of August 31:

	2011	2010
Building and equipment	$ 764,719	$ 722,694
Less: Accumulated depreciation	(377,232)	(308,593)
Building and equipment, net	$ 387,487	$ 414,101

Note 6 – Endowment Funds:

UWGUC's endowment consists of funds established to support children's initiatives and the Community Investment Fund. Its endowment includes donor-restricted endowment funds. Net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions. UWGUC's endowment funds consisted of unrestricted and permanently restricted net assets.

Interpretation of Relevant Law

In accordance with New Jersey Uniform Prudent Management of Institutional Funds Act ("NJUPMIFA"), UWGUC considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the fund
2. The purposes of UWGUC and the donor-restricted endowment fund
3. General economic conditions
4. The possible effect of inflation and deflation
5. The expected total return from income and the appreciation of investments
6. Other resources of UWGUC
7. The investment policies of UWGUC

Management has interpreted NJUPMIFA to require the preservation of the purchasing power of donor endowment funds in those cases where the donor intent is not clear.

Spending Policy and How the Investment Objectives Relate to Spending Policy

All revenue derived from endowment funds are included in the pool of discretionary funds used to provide distributions to qualified programs on an annual basis. UWGUC has an investment policy that determines return objectives and risk parameters, strategies employed for achieving objectives, and a spending policy.

Funds with Deficiencies

While the fair market value of assets associated with individual donor-restricted endowment funds have fallen due to economic conditions, there were no funds with a deficiency as of August 31, 2011.

UNITED WAY OF GREATER UNION COUNTY
Notes to Financial Statements
August 31, 2011

Note 6 – Endowment Funds (Continued):

Changes in endowment net assets for the year ended August 31, 2011 are as follows:

	2011			2010
	Unrestricted	Permanently Restricted	Total	Total
Endowment net assets, beginning of year	$ 561,719	$ 155,175	$716,894	$ 669,479
Investment return				
Investment income	30,066	17,350	47,416	20,656
Appropriation of endowment assets for expenditure	(30,066)	(17,350)	(47,416)	(20,656)
Endowment net assets, end of year	$ 561,719	$ 155,175	$716,894	$ 669,479

Note 7 - Restrictions on Net Assets:

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

	2011	2010
To benefit the children of Greater Union County	$ 5,383	$ 7,113
Volunteer/Job Fair grant	403	558
Prisoner Re-entry grant	1,371	90,359
Emergency aid	12,223	12,223
Obama Green Charter School	–	24,500
Haiti Relief	73,235	80,040
Family success initiative/time restrictions	578,803	232,231
Nurse Family Partnership	83,831	84.031
Robert Wood Johnson Flex Fund Grant	60,000	--
Mentoring Program	11,837	7,919
Time restrictions	2,296	3,252
Total	$ 829,382	$ 542,226

Temporarily restricted net assets from other grants were released for the following purposes as of August 31:

	2011	2010
To benefit the children of Greater Union County	$ 24,672	$ 183
Volunteer/Job Fair grant	46,615	4,521
Obama Green Charter School	24,500	20,500
Haiti Relief	75,627	99,626
Family success initiative/time restrictions	265,315	194,858
Nurse Family Partnership	75,200	85,569
Robert Wood Johnson Flex Fund Grant	65,000	–
Family strengthening initiatives	172,419	109,641
PSE&G Energy Conservation Grant	–	780
Utility Assistance Program	25,000	20,000
Total	$ 774,348	$ 535,678

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

	2011	2010
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	1,506,195	1,330,540
Total	$ 1,661,370	$ 1,485,715

Note 7 - Restrictions on Net Assets (Continued):

Beneficial interest in perpetual trusts comprises six trusts held in perpetuity by PNC Bank. In addition, one trust is held in perpetuity by Bank of America for which the former merged entity of United Way of Summit, New Providence, and Berkeley Heights was a beneficiary. 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 a gain of $175,655 and a loss of $77,385 for the years ended August 31, 2011 and 2010, 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:

	2011	2010
Jessie Munger	$ 765,329	$ 677,705
John J. Burling	83,505	77,637
Walter L. Glenney	96,017	84,072
Grace N. and Harry H. Pond	96,845	84,329
Dorothy F. Waring	93,289	82,570
Dorothy Leal	25,717	22,406
Joseph L. Snyder	345,493	301,821
Total	$ 1,506,195	$ 1,330,540

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", a "community need factor", and grant funding for community impact work. Other receivables as of August 31, 2011 includes $46,125 and accounts payable as of August 31, 2011 and 2010 includes $26,747, respectively, due from and to United Ways of the New York, Connecticut and New Jersey Region resulting from an underpayment and overpayment of contributions, respectively.

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

Total campaign contributions for the years ended August 31, 2011 and 2010 have been reduced by $901,653 and $270,620, 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.

Accounting standards require that the measurement date be as of the statement of financial position date. UWGUC utilized a measurement date of August 31, for 2011 and 2010 for measuring plan assets and obligations.

Note 9 - Pension Plan (Continued):

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

	2011	2010
Benefit obligation:		
Projected benefit obligation	$ 1,105,442	$ 1,247,352
Fair value of plan assets	959,631	845,546
Funded status recognized in the statement of financial position as a pension (liability) asset in	$ (145,811)	$ (401,806)
Accumulated benefit obligation	$ 1,105,442	$ 935,145

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

	2011	2010
Net periodic pension cost	$ 23,378	$ 143,141
Benefits paid	$ 1,906	$ 202,435
Expense charges	$ 17,360	$ 22,481

Assumptions are as follows as of August 31:

	2011	2010
Measurement date	8/31/2011	8/31/2010
Discount rate	5.50 %	5.50 %
Rate of increase in compensation level	0.00 %	5.00 %
Expected long-term rate of return on plan assets	8.00 %	8.00 %
Non-operating pension-related changes:		
Net change in net assets of plan	$ –	$ (154,325)
Curtailment (gain)	(273,145)	
Settlement loss	–	52,614
Total non-operating	$ (273,145)	$ (101,711)

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

	2011	2010
1. Transition obligation or asset	$ –	$ 354
2. Net prior service cost or credit	$ 2,076	$ 2,301
3. Net (gain) or loss	$ 53,284	$ 346,659

No plan assets are expected to be returned to the employer during the September 1, 2011 to August 31, 2012 fiscal year.

During the year ended August 31, 2010 UWGUC settled pension obligations that resulted in losses of $52,614.

The following table discloses the amount of benefits expected to be paid in future years:

Year	Amount
2012	$ 157,000
2013	$ 52,000
2014	$ 10,000
2015	$ 7,000
2016	$ 85,000
2017 - 2021	$ 206,000

UNITED WAY OF GREATER UNION COUNTY
Notes to Financial Statements
August 31, 2011

Note 9 - Pension Plan (Continued):

Plan assets comprise the following as of August 31:

	2011		2010	
Equity – funds	$ 564,059	59%	$ 500,919	59%
General account	395,572	41%	344,627	41%
Total	$ 959,631	100%	$ 845,546	100%

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.

The UWGUC Defined Benefit Pension Plan was amended effective December 31, 2010 to freeze future participation and benefit credit. As part of that amendment, there were new minimum benefits established for some employees. Accordingly, additional benefits accruing to the 'plan' discontinued effective January 1, 2011. This has resulted in a Curtailment (gain) of $273,145 in the Nonoperating pension related changes section of the statement of activities.

A Defined Contribution Plan 401(k) plan superseded the Defined Benefit Plan effective January 1, 2011. Amounts equal to 3% of gross salaries for employees for up to 5 years of service and 6% of gross salaries for employees with 5 or more years of service will be contributed by the employer. Eligible employees may elect to make voluntary salary deferrals to their respective 401(k) account. UWGUC contributed $16,342 during the year ended August 31, 2011.

Note 10 – Line of Credit:

On January 27, 2010, UWGUC entered into a $250,000 revolving line of credit with Bank of America for seasonal operating needs. The line provides for interest at prime (prime as of August 31, 2011 and 2010 was 3.25%) plus 1.75 percent. UWGUC borrowed $150,000 from this line at at August 31, 2011. There was no borrowings for the year ended August 31, 2010. 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, 2011 and 2010, UWGUC, acting as an intermediary organization, had $133,922 and $120,089, 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:

	2011	2010
Supporting services:		
Form 990 line 25, management and general expenses	$ 434,791	$ 486,038
Form 990 line 25, fundraising expenses	402,761	399,506
Total supporting service	$ 837,552	$ 885,544
Total revenue and support from Form 990 line 12	$ 6,711,077	$ 6,660,988
Administrative cost ratio	12.5%	13.3%

Note 14 – Distributions Payable:

This Board approved total program allocations of $1,346,500 and $1,191,600 for the years ended August 31, 2011 and 2010, respectively. During 2011, program allocations totaling $371,000 related to restricted contributions will be recorded as time and purpose restrictions are met.

Note 15 – Related Party Transactions

UWCUC had $24,225 included in accounts payable to United Way Worldwide which serves as the parent organization for UWGUC. The President of Union County Economic Development Corporation ("UCEDC") is a former UWGUC Board Member. Additionally, UWGUC secured a loan with the UCEDC for Elizabethport Presbyterian Center and Rahway Community Action Organization in the amount of $60,736. These two organizations defaulted on the loans on August 17, 2011.

Note 16 – Subsequent Events:

UWGUC has evaluated subsequent events occurring after the statement of financial position date through the date of December 13, 2011, which is the date the financial statements were available to be issued. There has been a lawsuit initiated against UWGUC by the Union County Economic Development Corporation to recover principal and interest on defaulted loans to the Elizabethport Presbyterian Center in the amount of $38,951 on June 9, 2010 and to the Rahway Community Action Organization in the amount of $21,785 on September 23, 2010. UWGUC signed as guarantor on the initial loan documents. Management believes the impact of this lawsuit will not have a material impact on the financial statements.

SUPPLEMENTARY INFORMATION

UNITED WAY OF GREATER UNION COUNTY
Schedule of Federal and State Financial Assistance
Year Ended August 31, 2011

Grantor / Pass-through Grantor / Program Title	CFDA#/Contract Number	Grant Period	Expenditures
US Department of Health and Human Services			
State of NJ Dept of Human Services			
Nurse Family Partnership	93.505/10EEXP	9/1/2009 - 8/31/2010	$ 172,446
Nurse Family Partnership	16.540/10EEXP	9/1/2009 - 8/31/2010	25,000
			197,446
US Department of Justice			
NJ Dept of Law and Public Safety			
Celebration of Womenhood Conference	16.540/J-J:13-3-10	7/1/11 - 3/30/12	6,594
Department of Housing and Urban Development			
CDBG Year 35	14.218/D-12-56-809-321-919	9/1/09 - 8/31/10	34,782
CDBG Year 36		9/1/10 - 8/31/11	91,944
			126,726
Total Federal Awards			330,766
State of NJ Dept of Children and Families			
Differential Response Program	10BBXP	9/1/09 - 8/31/10	1,125,003
State of NJ Dept of Human Services			
Family Success Center	10EEXP	09/01/2009- 08/31/2010	200,068
NJ Dept of Law and Public Safety	J-J:13-46-07	7/1/10 -11/30/10	72,607
Total State Awards			1,397,678
Total Federal and State Awards			$ 1,728,444

See Independent Auditors' Report
See accompanying Notes to Schedule of Federal and State Financial Assistance

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Florida, and Colorado

Independent Auditors' 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, 2011, and have issued our report thereon dated November 30, 2010 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'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 deficiency in internal control 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 and correct misstatements on a timely basis A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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 13, 2011

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

WithumSmith+Brown, PC

December 13, 2011

WithumSmith+Brown, PC
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Independent Auditors' Report on Compliance with Requirements That Could Have A Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and the State of New Jersey, Department of treasury, OMB Circular 04-04-OMB

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

Compliance
We have audited United Way of Greater Union County's compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement and New Jersey Department of Treasury Circular Letter 04-04 OMB that that could have a direct and material effect on each of its major state program for the year ended December 31, 2011 United Way of Greater Union County'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 the 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 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 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 compliance requirements referred to above that are could have a direct and material effect on its major state program for the year ended August 31, 2011

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 and to test and report on compliance in accordance with 04-04 OMB, 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 deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a state program on a timely basis A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented or detected and corrected on a timely basis

Our consideration of internal control over compliance was for the limited purpose described in the third paragraph of this report and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, 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 13, 2011

UNITED WAY OF GREATER UNION COUNTY
Schedule of Findings and Questioned Costs
August 31, 2011

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 Children and Families – Differential Response Grant	$1,125,003

Dollar threshold used to distinguish between type A and type B programs:	$300,000
Auditee qualified as low-risk auditee?	Yes

Section 2 – Financial Statements Findings

There were no financial statement findings or questioned costs for the year ended August 31, 2011

Section 3 – Follow-up of Prior Year's Findings and Questioned Costs

There were no findings or questioned costs for the year ended August 31, 2010.