

Financial Statements and Report of
Independent Certified Public Accountants

Triangle United Way, Inc.

As of December 31, 2008 and 2007

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Report of Independent Certified Public Accountants

To the Board of Directors of
Triangle United Way, Inc.:

We have audited the accompanying statements of financial position of **Triangle United Way, Inc.** (the Organization) as of December 31, 2008 and 2007, and the related statements of activities and changes in net assets, functional expenses and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America as established by the American Institute of Certified Public Accountants. 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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Triangle United Way, Inc. as of December 31, 2008 and 2007, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Grant Thornton LLP

Raleigh, North Carolina
May 13, 2009

Statements of financial position

December 31	2008	2007
	\$	\$
Assets		
Current assets:		
Cash and cash equivalents	3,735,445	4,326,335
Investments	1,533,754	25,143
Contributions receivable, net	12,136,553	16,041,498
Other receivables	239,002	206,871
Prepaid expenses and other	46,796	14,985
Total current assets	17,691,550	20,614,832
Property and equipment, net	119,008	85,574
Total assets	17,810,558	20,700,406
Liabilities and Net Assets		
Current liabilities:		
Donor designations payable	6,259,837	8,616,028
Allocations payable	75,631	7,526,141
Accounts payable and accrued expenses	383,226	365,067
Capital lease obligations	11,617	8,911
Total current liabilities	6,730,311	16,516,147
Capital lease obligations	39,194	7,248
Escheat obligations	25,906	46,465
Total liabilities	6,795,411	16,569,860
Net assets:		
Unrestricted:		
Board designated	212,754	184,009
Undesignated	2,607,214	(5,166,655)
Total unrestricted	2,819,968	(4,982,646)
Temporarily restricted	8,175,179	9,093,192
Permanently restricted	20,000	20,000
Total net assets	11,015,147	4,130,546
	17,810,558	20,700,406

The accompanying notes are an integral part of this financial statement.

Statement of activities and changes in net assets

For the year ended December 31, 2008	Unrestricted	Temporarily Restricted	Permanently Restricted	Totals
	\$	\$	\$	\$
Support and revenue:				
Campaign promises to give received:				
Prior year campaigns	1,396,544	-	-	1,396,544
Current year campaign	-	15,087,544	-	15,087,544
Less - Donor designations	-	(5,938,396)	-	(5,938,396)
Less - Estimated uncollectible promises to give	-	(632,065)	-	(632,065)
Net campaign revenue	1,396,544	8,517,083	-	9,913,627
Grants	-	51,066	-	51,066
Administrative fees earned	868,238	-	-	868,238
Investment income	91,300	-	-	91,300
Other income	629,959	-	-	629,959
	2,986,041	8,568,149	-	11,554,190
Net assets released from restrictions	9,486,162	(9,486,162)	-	-
Total support and revenue	12,472,203	(918,013)	-	11,554,190
Expenses:				
Program expenses:				
Allocations	283,630	-	-	283,630
Direct services	429,498	-	-	429,498
Resource investment	794,530	-	-	794,530
Fundraising	1,789,067	-	-	1,789,067
Administration	1,372,864	-	-	1,372,864
Total expenses	4,669,589	-	-	4,669,589
Changes in net assets	7,802,614	(918,013)	-	6,884,601
Net assets, beginning of year	(4,982,646)	9,093,192	20,000	4,130,546
Net assets, end of year	2,819,968	8,175,179	20,000	11,015,147

The accompanying notes are an integral part of this financial statement.

Statement of activities and changes in net assets

For the year ended December 31, 2007	Unrestricted	Temporarily Restricted	Permanently Restricted	Totals
	\$	\$	\$	\$
Support and revenue:				
Campaign promises to give received:				
Prior year campaigns	1,515,942	-	-	1,515,942
Current year campaign	-	18,514,116	-	18,514,116
Less - Donor designations	-	(8,915,248)	-	(8,915,248)
Less - Estimated uncollectible promises to give	-	(347,923)	-	(347,923)
Net campaign revenue	1,515,942	9,250,945	-	10,766,887
Grants	-	97,982	-	97,982
Administrative fees earned	1,010,664	-	-	1,010,664
Investment income	162,695	-	-	162,695
Other income	356,184	-	-	356,184
	3,045,485	9,348,927	-	12,394,412
Net assets released from restrictions	9,435,096	(9,435,096)	-	-
Total support and revenue	12,480,581	(86,169)	-	12,394,412
Expenses:				
Program expenses:				
Allocations	7,831,801	-	-	7,831,801
Direct services	395,768	-	-	395,768
Resource investment	749,659	-	-	749,659
Fundraising	1,763,469	-	-	1,763,469
Administration	1,267,375	-	-	1,267,375
Total expenses	12,008,072	-	-	12,008,072
Changes in net assets	472,509	(86,169)	-	386,340
Net assets, beginning of year	(5,455,155)	9,179,361	20,000	3,744,206
Net assets, end of year	(4,982,646)	9,093,192	20,000	4,130,546

The accompanying notes are an integral part of this financial statement.

Statement of functional expenses

For the year ended December 31, 2008	Direct Services	Resource Investment	Fundraising	Administration	2008 Totals
	\$	\$	\$	\$	\$
Salaries and temp help	187,094	521,888	1,143,214	551,339	2,403,535
Promotion, printing and supplies	7,378	20,464	97,052	68,430	193,324
Membership dues and subscriptions	-	2,908	565	223,262	226,735
Rent and occupancy costs	56,412	41,677	80,674	98,091	276,854
Payroll taxes	12,782	36,553	73,868	35,034	158,237
Employee benefits	35,855	102,540	207,216	101,127	446,738
Contracted services and technical consultation	110,370	18,669	11,451	12,260	152,750
Depreciation	3,864	10,818	20,942	25,462	61,086
Telephone	1,698	4,755	9,645	12,637	28,735
Meetings	59	1,653	7,063	10,774	19,549
Postage and postal equipment	41	76	1,517	483	2,117
Conferences and training	-	3,359	9,051	19,870	32,280
Business/financial service fees	-	-	23,573	38,844	62,417
Travel	2,214	11,125	31,403	11,083	55,825
Professional fees	-	1,120	-	56,883	58,003
Office services and supplies	2,175	6,536	12,958	19,512	41,181
Copier services and supplies	505	1,415	2,740	3,331	7,991
Computer services and supplies	8,723	3,016	6,238	8,215	26,192
Special events	294	4,612	47,286	21,630	73,822
Insurance	-	-	-	9,420	9,420
Employee search and relocation	34	84	2,561	25,797	28,476
Interest expense	-	-	-	5,574	5,574
General grant expense	-	1,250	-	13,000	14,250
Miscellaneous expenses	-	12	50	806	868
	429,498	794,530	1,789,067	1,372,864	4,385,959

The accompanying notes are an integral part of this financial statement.

Statement of functional expenses

For the year ended December 31, 2007	Direct Services	Resource Investment	Fundraising	Administration	2007 Totals
	\$	\$	\$	\$	\$
Salaries and temporary help	187,356	479,710	1,067,065	500,743	2,234,874
Promotional printing and supplies	6,145	23,449	107,661	31,462	168,717
Membership dues and subscriptions	100	7,740	495	235,479	243,814
Rent and occupancy costs	19,863	55,616	99,712	129,904	305,095
Payroll taxes	13,100	33,209	66,131	32,471	144,911
Employee benefits	40,036	101,490	202,107	99,237	442,870
Contracted services and technical consultation	101,640	1,135	26,000	8,056	136,831
Depreciation	4,011	11,233	20,137	26,234	61,615
Telephone	1,686	4,661	8,356	10,887	25,590
Meetings	240	2,176	6,938	6,828	16,182
Postage and postal equipment	2,044	2,248	15,069	10,319	29,680
Conferences and training	933	1,743	5,649	25,726	34,051
Financial service fees	-	-	26,659	40,205	66,864
Travel	2,929	10,513	31,445	12,880	57,767
Professional fees	-	-	7,420	31,591	39,011
Office supplies and equipment	1,885	4,246	8,911	16,101	31,143
Copier services and supplies	315	880	1,578	2,056	4,829
Computer services and supplies	13,087	4,324	8,248	10,270	35,929
Special events	386	600	52,066	15,158	68,210
Insurance	-	-	-	9,617	9,617
Employee search and relocation	-	34	1,542	924	2,500
Interest expense	-	-	-	1,363	1,363
Miscellaneous expenses	12	4,652	280	9,864	14,808
	395,768	749,659	1,763,469	1,267,375	4,176,271

The accompanying notes are an integral part of this financial statement.

Statements of cash flows

For the years ended December 31	2008	2007
	\$	\$
Cash flows from operating activities:		
Changes in net assets	6,884,601	386,340
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation expense	61,086	61,615
Interest earned on investments	(29,427)	-
Loss on disposal of equipment	-	1,422
Increase (decrease) in cash arising from changes in assets and liabilities:		
Contributions receivable, net	3,904,945	669,276
Other receivables	(11,315)	80,112
Prepaid expenses and other	(31,811)	634
Donor designations payable	(2,356,191)	(984,780)
Allocations payable	(7,450,510)	44,075
Accounts payable and accrued expenses	(2,400)	1,999
Net cash provided by operating activities	968,978	260,693
Cash flows from investing activities:		
Maturity of investments	-	43,959
Purchase of investments	(1,500,000)	-
Purchases of property and equipment	(51,130)	(20,116)
Net cash (used in) provided by investing activities	(1,551,130)	23,843
Cash flows from financing activities – Payments made under capital lease obligations	(8,738)	(9,252)
Net (decrease) increase in cash and cash equivalents	(590,890)	275,284
Cash and cash equivalents, beginning of year	4,326,335	4,051,051
Cash and cash equivalents, end of year	3,735,445	4,326,335
Supplemental cash flow information – Interest paid	5,690	1,363
Noncash information – Equipment acquired through capital lease obligation	43,390	9,936

The accompanying notes are an integral part of these financial statements.

Notes to financial statements

1 Organization and Significant Accounting Policies and Practices

Organization

Triangle United Way, Inc. (the Organization) was formed in 1996 for the purpose of consolidating the resources of the Durham County, Orange County and Wake County United Way organizations and to streamline activities to better serve the needs of the people in the Triangle region of North Carolina. The Organization conducts an annual Triangle-wide fundraising campaign on behalf of the three counties it encompasses.

Effective April 28, 2009, the Organization's legal name was changed to United Way of the Greater Triangle, Inc.

Significant accounting policies and practices of the Organization are as follows:

Basis of Presentation

The financial statements of the Organization are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Cash and Cash Equivalents

The Organization considers all demand deposits at financial institutions and all highly liquid debt instruments purchased with original maturities of three months or less to be cash and cash equivalents. At December 31, 2008 and 2007, the Organization has cash balances at financial institutions in excess of the Federal Deposit Insurance Corporation limit by approximately \$4.28 million and \$4.13 million, respectively.

Investments

Investments at December 31, 2008 and 2007, consist of certificates of deposit with original maturities in excess of three months. The investments are stated at cost which approximates fair value.

Contributions Receivable

Unconditional promises to give are expected to be collected within one campaign cycle, which is typically the 18-month period beginning each August. Conditional promises to give are not included as support until such time as the conditions upon which they depend are substantially met.

An allowance for uncollectible, undesignated promises to give is established at the completion of each annual campaign. The allowance for uncollectible promises to give is based on historical collection experience and management's estimates of the collectability of the promises received. The allowance for uncollectible promises to give was established at \$615,000, or approximately 6% of the 2008 campaign, and \$678,000, or approximately 6% of the 2007 campaign. Due to collections being better than anticipated, a reduction in the provision for uncollectible promises to give, relating to the previous year's Community Care Fund campaign, of \$312,605 and \$404,077 was recorded in 2008 and 2007, respectively.

Allocations

Allocations result from contributions by donors that are not specifically directed to individual organizations and agencies. These funds are allocated for distribution to various member agencies and programs based on need and other criteria deemed appropriate by the Board of Directors. Total allocations are accrued at the conclusion of each annual fundraising campaign when approved by the Board of Directors.

Allocations related to the 2008 campaign were not approved by the Board of Directors until January of 2009. As a result, the Organization did not record a liability for allocations as of December 31, 2008.

Designations

Designations result from contributions by donors that are specifically directed to individual organizations and agencies. When received, these funds are distributed to the intended organizations, net of an administrative fee.

Property and Equipment

Property and equipment are stated at cost for purchased assets and at market value on the date of the gift for donated assets. Depreciation is provided using the straight-line method over the estimated useful lives of the assets of 3 to 7 years. Maintenance, repairs and minor equipment purchases are expensed when incurred.

The Organization reports gifts of property and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions as the donated or acquired long-lived assets are constructed or placed in service.

The Organization reviews its long-lived assets for impairment whenever events or circumstances indicate that the carrying amount of an asset may not be recoverable. If this review indicates that the asset will not be recoverable, based on the expected cash flows of the related asset, an impairment loss is recognized and the asset's carrying value is reduced. No such impairment loss was recognized during the years ended December 31, 2008 and 2007.

Contributions

Contributions are recognized as revenues at fair value at the time the contribution or unconditional promise to give is received, net of estimated uncollectible amounts. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts that are restricted for future periods or for specific purposes are reported as temporarily or permanently restricted support and increase those net asset classes. When a donor restriction expires, that is, when a stipulated time restriction ends or donor restriction is met, contributions are reported as net assets released from restrictions in the statement of activities and changes in net assets.

Donated securities are recorded at their fair market value at the date of the gift.

Donated Services

The Organization recognizes donated services as those that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. No material donated services meeting these requirements for recognition in the financial statements were received during the years ended December 31, 2008 and 2007.

A significant amount of services not meeting the requirements for recognition in the financial statements have been contributed by others towards the general operation and success of the Organization.

Investment Income

Investment income is credited to unrestricted net assets in the period earned, unless such income has been designated as restricted by donors.

Grants

The Organization receives grant income from both governmental and private industry sources to help support its direct service efforts. In 2008 and 2007, the Organization recognized \$51,066 and \$97,982 in grant revenue, respectively.

Temporarily Restricted Net Assets

Temporarily restricted net assets consist of the current year net campaign revenue, which is time restricted. Substantially all temporarily restricted net assets released from restriction during 2008 and 2007 were released due to the expiration of time restrictions only.

Permanently Restricted Net Assets

The Broughton Scholarship fund was established by the family of Melville Broughton to provide scholarships to staff members of Wake County's member agencies. The assets are subject to donor imposed restrictions that the assets be permanently maintained by the Organization and that the donor has permitted the Organization to use the funds only for specific purposes. The Broughton Volunteer Award recognizes excellence in volunteer service to the nonprofit community, and the Broughton Scholarship Award supports a recipient agency's training budget. No amounts were expended from this fund during 2008 and 2007.

Functional Classification of Expenses

Operating expenses are allocated to specific functions based on management estimates of time and resources devoted to those functions. The following functional expense classifications are included in the foregoing financial statements:

Direct Services

Includes activities that deliver services funded by other sources other than the annual campaign, including:

- a) United Way 2-1-1, a community human services information and referral service which links individuals in need of services to those available services in the community,
- b) Teaming for Technology, a collaboration between IBM, AmeriCorps, Public Allies and United Way of America, designed to encourage strong leadership and technological skills among nonprofit organizations in an effort to help them enhance the delivery of services and improve technological efficiencies, and
- c) VOLUNTEER!, a service provided by United Way 2-1-1 that receives requests for help and provides referrals for persons interested in volunteering with agencies throughout the Triangle.

Resource Investment

Includes activities for ensuring that donors' gifts are invested wisely in the community and to examine the needs in each county and to determine how gifts to the Triangle United Way can be maximized to achieve measurable results. The Organization's teams use assessments and other data to identify the gaps in human services and a need. The Organization also has a committee assigned to ensure that all agencies meet accountability standards of United Way membership. The County Community Care Cabinet (the Cabinets) create County Action Plans that will guide how money is spent to fund programs to achieve specific community outcomes.

Fundraising

The Organization's Resource Development Department has primary responsibility for cultivating fundraising efforts for the Organization. This department runs the annual campaign and cultivates new resources and opportunities to raise funds to support health and human services in the communities of Durham, Wake and Orange counties. Through the Triangle United Way Give United Fund, donations are directed to meeting the most critical needs in the local community.

Administration

Includes costs of activities related to the overall direction of the Organization. These expenses are not identifiable with a particular program or event or with fundraising, but are indispensable to the conduct of those activities and are essential to the Organization. Specific activities include organization oversight, business management, human resources, finance, information technology and other administrative activities.

Concentrations

The Organization's annual fundraising campaigns are concentrated in the Triangle region of North Carolina. In addition, seven companies in the region accounted for approximately 38% and 57% of the Organization's total 2008 and 2007 campaign years' results, respectively.

Custodial Funds

The Organization maintains separate bank accounts for the funds raised by the Research Triangle Area Combined Federal Campaign (CFC) and the Triangle United Way General Campaign. The operations of these campaigns are included in the foregoing financial statements.

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 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.

Reclassifications

Certain items on the financial statements for the year ended December 31, 2007, have been reclassified, with no effect on changes in net assets or net assets, to be consistent with the classifications for the year ended December 31, 2008.

Tax Status

The Organization is a not-for-profit organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and is exempt from federal income tax under the provisions of Section 501(a). Income taxes are provided on net taxable income from unrelated business activities and do not have a material impact on the financial statements.

2 Property and Equipment

Property and equipment consists of the following at December 31:

	2008	2007
	\$	\$
Computer, equipment and software	811,646	785,953
Furniture and fixtures	203,820	197,532
Office equipment	143,159	131,717
Leasehold improvements	23,016	23,016
Assets under capital lease	86,206	42,816
	1,267,847	1,181,034
Accumulated depreciation	(1,148,839)	(1,095,460)
Net property and equipment	119,008	85,574

Depreciation expense for the years ended December 31, 2008 and 2007, totaled \$61,086 and \$61,615, respectively.

Capital Leases

The Organization has financed equipment under capital lease agreements.

Future minimum lease payments under the capital lease agreement as of December 31, 2008, are as follows:

	Amount
	\$
2009	17,782
2010	15,135
2011	15,135
2012	12,687
2013	5,474
	66,213
Less – Interest portion	(15,402)
Capital lease obligation	50,811

The net book value of assets held under capital leases at December 31, 2008 and 2007, was \$48,849 and \$15,980, respectively. Accumulated depreciation at December 31, 2008 and 2007, includes accumulated amortization for the assets held under the capital leases of \$37,417 and \$26,896, respectively. Amortization expense for the assets held under the capital leases was \$10,521 and \$6,872 for the years ended December 31, 2008 and 2007, respectively, and is included in depreciation expense.

3 Board-designated Net Assets

The Organization's Board of Directors (the Board) has the ability to designate net assets for certain funds. A description of those funds is as follows:

Suther Funds

The C. M. and Margaret D. Suther Memorial Fund was established in 1980. Criteria established by the Trust Advisory Committee of Wachovia Bank guides the disbursement of the income from this fund to the Organization to support "renovations, repairs and capital improvements" in Durham County. The Durham Certification Committee oversees the distribution of this fund, which is limited to member agencies.

Response Funds

The intent of response funds is to allocate one-time grants to nonprofit health and human services agencies to address needs in the following categories: unanticipated emergencies, community partnership opportunities and discretionary funds for individual/family needs. The Cabinets are responsible for the management of these funds. The Cabinets review all completed applications and recommends grants throughout the year to both member and nonmember agencies.

Special Allocations

Once county allocations have been established for the Give United Fund, the Cabinets may decide to hold some funds back to address future critical needs. The Cabinets are responsible for making the decision as to when and to whom to release the funds.

Disaster Relief

This fund is for hurricane relief. The balance in the account represents the funds remaining that can be spent on future hurricane relief efforts.

At December 31, 2008, the Board had designated net assets as follows:

	For the Benefit of				Total
	Durham	Orange	Wake	TUW	
	\$	\$	\$	\$	\$
Response funds	15,964	6,810	38,574	-	61,348
Suther funds	99,632	-	-	-	99,632
Special allocations	-	-	-	40,000	40,000
Disaster relief	-	-	-	11,774	11,774
	115,596	6,810	38,574	51,774	212,754

At December 31, 2007, the Board had designated net assets as follows:

	For the Benefit of				Total
	Durham	Orange	Wake	TUW	
	\$	\$	\$	\$	\$
Response funds	16,977	5,000	29,013	-	50,990
Suther funds	76,416	-	-	-	76,416
Special allocations	-	-	4,829	40,000	44,829
Disaster relief	-	-	-	11,774	11,774
	93,393	5,000	33,842	51,774	184,009

4 Operating Leases

The Organization leases office facilities under operating leases expiring through 2017. Rent expense was approximately \$277,000 and \$305,000 for the years ended December 31, 2008 and 2007, respectively.

Future minimum rentals under noncancelable operating leases are as follows at December 31, 2008:

	Amount
	\$
2009	184,390
2010	180,688
2011	185,205
2012	189,835
2013	194,581
Thereafter	801,242
	1,735,941

5 Retirement Plans

The Organization sponsors a noncontributory defined contribution pension plan covering all employees who qualify as to age and length of service. The Organization contributes 7% of each participant's eligible compensation to the plan on an annual basis. Employer contributions to the plan for the years ended December 31, 2008 and 2007, were \$130,277 and \$151,941, respectively.

The Organization has also established a thrift plan, which is available to all employees who meet the eligibility requirements. The plan includes an employer match up to a maximum employee contribution of 4% of eligible salary. Employer contributions to the plan for the years ended December 31, 2008 and 2007, were \$67,609 and \$68,896, respectively.



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Report of Independent Certified Public Accountants on
Information Accompanying the Basic Financial Statements

To the Board of Directors of
Triangle United Way, Inc.:

The report on our audit of the financial statements of **Triangle United Way, Inc.** as of December 31, 2008, and for the year then ended appears on page 1. That audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental information on pages 16 to 18 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Grant Thornton LLP

Raleigh, North Carolina
May 15, 2009

Schedule I – Schedule of direct services expenses

For the year ended December 31, 2008	2-1-1	Teaming for Technology	Totals
	\$	\$	\$
Salaries and temp help	96,895	90,199	187,094
Promotion, printing and supplies	7,378	-	7,378
Rent and occupancy costs	5,954	50,458	56,412
Payroll taxes	6,873	5,909	12,782
Employee benefits	19,281	16,574	35,855
Contracted services	110,370	-	110,370
Depreciation	1,546	2,318	3,864
Telephone	679	1,019	1,698
Meetings	59	-	59
Postage and postal equipment	24	17	41
Travel	1,024	1,190	2,214
Office services and supplies	861	1,314	2,175
Copier services and supplies	202	303	505
Computer services and supplies	431	8,292	8,723
Special events	-	294	294
Employee search and relocation	-	34	34
	251,577	177,921	429,498

Schedule II – Schedule of fundraising expenses

For the year ended December 31, 2008	Resource Development	Donor Relations	CFC Campaign	Totals
	\$	\$	\$	\$
Salaries and temp help	817,272	309,271	16,671	1,143,214
Promotion, printing and supplies	57,779	39,075	198	97,052
Membership dues and subscriptions	-	565	-	565
Rent and occupancy costs	58,050	22,624	-	80,674
Payroll taxes	50,747	21,938	1,183	73,868
Employee benefits	142,357	61,542	3,317	207,216
Contracted services	11,451	-	-	11,451
Depreciation	15,069	5,873	-	20,942
Telephone	6,623	3,022	-	9,645
Meetings	4,478	2,585	-	7,063
Postage and postal equipment	181	1,336	-	1,517
Conferences and training	6,052	2,199	800	9,051
Business/financial service fees	17,581	1,900	4,092	23,573
Travel	26,667	4,736	-	31,403
Office services and supplies	8,873	4,085	-	12,958
Copier services and supplies	1,921	768	51	2,740
Computer services and supplies	4,093	1,637	508	6,238
Special events	29,631	17,227	428	47,286
Employee search and relocation	2,237	324	-	2,561
Miscellaneous expenses	50	-	-	50
	1,261,112	500,707	27,248	1,789,067

Schedule III – Schedule of administration expenses

For the year ended December 31, 2008	Finance and Administration	Information Technology	Marketing and Communication	Totals
	\$	\$	\$	\$
Salaries and temp help	332,599	147,269	71,471	551,339
Promotion, printing and supplies	14,214	136	54,080	68,430
Membership dues and subscriptions	219,805	435	3,022	223,262
Rent and occupancy costs	52,395	18,606	27,090	98,091
Payroll taxes	20,462	10,358	4,214	35,034
Employee benefits	60,248	29,057	11,822	101,127
Contracted services	6,829	-	5,431	12,260
Depreciation	13,600	4,830	7,032	25,462
Telephone	6,332	2,123	4,182	12,637
Meetings	9,034	383	1,357	10,774
Postage and postal equipment	86	-	397	483
Conferences and training	14,235	3,483	2,152	19,870
Business/financial service fees	38,844	-	-	38,844
Travel	4,667	1,192	5,224	11,083
Professional fees	56,883	-	-	56,883
Office services and supplies	7,950	6,323	5,239	19,512
Copier services and supplies	1,779	632	920	3,331
Computer services and supplies	4,747	1,346	2,122	8,215
Special events	3,863	-	17,767	21,630
Insurance	9,420	-	-	9,420
Employee search and relocation	-	356	25,441	25,797
Interest expense	5,574	-	-	5,574
General grant expense	13,000	-	-	13,000
Miscellaneous expenses	806	-	-	806
	897,372	226,529	248,963	1,372,864