

**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)

Department of the Treasury  
Internal Revenue Service

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

**A** For the 2007 calendar year, or tax year beginning **JUL 1, 2007** and ending **JUN 30, 2008**

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Termination  
 Amended return  
 Application pending

**C** Name of organization: **UNITED WAY OF THE SOUTHERN TIER, INC**  
 Number and street (or P.O. box if mail is not delivered to street address): **300 CIVIC CENTER PLAZA**  
 City or town, state or county, and ZIP + 4: **CORNING, NY 14830-2832**

**D** Employer identification number: **16-1451041**

**E** Telephone number: **(607) 936-3753**

**F** Accounting method:  Cash  Accrual  
 Other (specify):

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

Check if any of applicable to section 527 organizations:  
**H(a)** Is this a separate return for affiliates? Yes  No   
**H(b)** If "Yes," enter number of affiliates: **N/A**  
**H(c)** Are all affiliates included? **N/A** Yes  No   
**H(d)** Is this a separate return filed by an organization covered by a group ruling? Yes  No   
**I** Group Exemption Number: **N/A**

**G** Website: **WWW.UWST.ORG**

**J** Organization type:  501(c)(3) (insert no.) **4947(a)(1) or 527**

**K** Check here  if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12: **5,145,251.**

**M** Check  if the organization is not required to attach Sch. B (Form 990, 990-B, or 990-Pf).

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances**

		1a		1b		1c		1d		1e	
1 Contributions, gifts, grants, and similar amounts received:											
a Contributions to donor advised funds											
b Direct public support (not included on line 1a)				4,195,282.							
c Indirect public support (not included on line 1a)						127,396.					
d Government contributions (grants) (not included on line 1a)											
e Total (add lines 1a through 1d) (cash \$ <b>4,322,678.</b> non-cash \$ )										4,322,678.	
2 Program service revenue including government fees and contracts (from Part VII, line 93)										2	
3 Membership dues and assessments										3	
4 Interest on savings and temporary cash investments										4 56,300.	
5 Dividends and interest from securities										5 42,276.	
6 a Gross rents		SEE STATEMENT 1		11,350.						6c 11,350.	
b Less: rental expenses											
c Net rental income or (loss). Subtract line 6b from line 6a											
7 Other investment income (describe)										7	
8 a Gross amount from sales of assets other than inventory		(A) Securities		(B) Other							
b Less: cost or other basis and sales expenses		652,732.		8a		8b					
c Gain or (loss) (attach schedule)		20,406.		8c							
d Net gain or (loss). Combine line 8c, columns (A) and (B)		STMT 2								8d 20,406.	
9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>											
a Gross revenue net of direct <b>0.</b> (contributions included on line 1c)		9a		21,247.							
b Less: direct expenses other than fundraising expenses											
c Net income or (loss) from special events. Subtract line 9b from line 9a		SEE STATEMENT 3								9c 21,247.	
10 a Gross sales of inventory, less returns and allowances		10a									
b Less: cost of goods sold											
c Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a											
11 Other revenue (from Part VII, line 103)										11c	
12 Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11										12 38,668.	
13 Program services (from line 44, column (B))										13 4,512,925.	
14 Management and general (from line 44, column (C))										14 3,652,241.	
15 Fundraising (from line 44, column (D))										15 255,083.	
16 Payments to affiliates (attach schedule)										16 428,543.	
17 Total expenses. Add lines 16 and 44, column (A)		SEE STATEMENT 4								17 51,738.	
18 Excess or (deficit) for the year. Subtract line 17 from line 12										18 4,387,605.	
19 Net assets or fund balances at beginning of year (from line 73, column (A))										19 125,320.	
20 Other changes in net assets or fund balances (attach explanation)		SEE STATEMENT 5								20 1,215,940.	
21 Net assets or fund balances at end of year. Combine lines 18, 19, and 20										21 -42,215.	

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

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Table with 5 columns: (A) Total, (B) Program services, (C) Management and general, (D) Fundraising. Rows include 22a Grants paid from donor advised funds, 22b Other grants and allocations, 23 Specific assistance to individuals, 24 Benefits paid to or for members, 25a Compensation of current officers, directors, key employees, etc., 25b Compensation of former officers, directors, key employees, etc., 25c Compensation and other distributions, not included above, to disqualified persons, 26 Salaries and wages of employees not included on lines 25a, b, and c, 27 Pension plan contributions not included on lines 25a, b, and c, 28 Employee benefits not included on lines 25a-27, 29 Payroll taxes, 30 Professional fundraising fees, 31 Accounting fees, 32 Legal fees, 33 Supplies, 34 Telephone, 35 Postage and shipping, 36 Occupancy, 37 Equipment rental and maintenance, 38 Printing and publications, 39 Travel, 40 Conferences, conventions, and meetings, 41 Interest, 42 Depreciation, depletion, etc., 43 Other expenses not covered above (itemize), 44 Total functional expenses.

Joint Costs. Check [X] if you are following SOP 982.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes [ ] No [X]
(i) the aggregate amount of these joint costs \$ ; (ii) the amount allocated to Program services \$ ; (iii) the amount allocated to Management and general \$ ; and (iv) the amount allocated to Fundraising \$

753911 12-31-07

Form 990 (2007)

Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ▶ SEE STATEMENT 8 Also please see attached Annual Report	Program Service Expenses
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	(Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts; but not for others.)
<b>a</b> COMMUNITY BUILDING	
(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	30,234.
<b>b</b> COMMUNITY INVESTMENT	
(Grants and allocations \$ 3,387,765.) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	3,622,007.
<b>c</b>	
(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
<b>d</b>	
(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
<b>e</b> Other program services (attach schedule)	
(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
<b>f</b> Total of Program Service Expenses (should equal line 44, column (B), Program services)	3,652,241.

Form 990 (2007)

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts with the explanation column should be for end-of-year amounts only.

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		(A) Beginning of year	(B) End of year
45	Cash - non-interest-bearing	9,799.	36,184.
46	Savings and temporary cash investments	1,531,611.	1,559,391.
47 a	Accounts receivable	1,400.	
47 b	Less: allowance for doubtful accounts	3,096.	1,400.
48 a	Pledges receivable	2,059,010.	
48 b	Less: allowance for doubtful accounts	242,371.	1,816,639.
49	Grants receivable		
50 a	Receivables from current and former officers, directors, trustees, and key employees		
50 b	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)		
51 a	Other notes and loans receivable		
51 b	Less: allowance for doubtful accounts		
52	Inventories for sale or use		
53	Prepaid expenses and deferred charges		3,888.
54 a	Investments - publicly-traded securities <input checked="" type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	1,077,780.	1,115,807.
54 b	Investments - other securities <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	40,293.	4,976.
55 a	Investments - land, buildings, and equipment: basis		
55 b	Less: accumulated depreciation		
56	Investments - other		
57 a	Land, buildings, and equipment: basis	149,842.	
57 b	Less: accumulated depreciation	109,334.	40,508.
58	Other assets, including program-related investments (describe)		
59	<b>Total assets</b> (must equal line 74). Add lines 45 through 58	4,446,788.	4,578,793.
60	Accounts payable and accrued expenses	3,807.	10,277.
61	Grants payable	2,828,782.	2,803,815.
62	Deferred revenue		
63	Loans from officers, directors, trustees, and key employees		
64 a	Tax-exempt bond liabilities		
64 b	Mortgages and other notes payable		
65	Other liabilities (describe) <b>DUE TO OTHER AGENCIES</b>	398,259.	465,656.
66	<b>Total liabilities</b> . Add lines 60 through 65	3,230,848.	3,279,748.
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
67	Unrestricted	782,597.	895,806.
68	Temporarily restricted	115,065.	84,961.
69	Permanently restricted	318,278.	318,278.
Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
70	Capital stock, trust principal, or current funds		
71	Paid-in or capital surplus, or land, building, and equipment fund		
72	Retained earnings, endowment, accumulated income, or other funds		
73	<b>Total net assets or fund balances</b> . Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 59 and column (B) must equal line 74)	1,215,940.	1,299,045.
74	<b>Total liabilities and net assets/fund balances</b> . Add lines 66 and 73	4,446,788.	4,578,793.

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)

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Table with 5 main rows (a-e) and sub-rows (b1-b4, d1-d2) for revenue reconciliation. Total revenue is 4,512,925.

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Table with 5 main rows (a-e) and sub-rows (b1-b4, d1-d2) for expense reconciliation. Total expenses are 4,387,605.

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

Table with 5 columns: (A) Name and address, (B) Title and average hours per week, (C) Compensation, (D) Contributions to employee benefit plans, (E) Expense account and other allowances. Row 1: SEE STATEMENT 13, 91,598, 7,187, 0.



Part VI Other Information (continued)

Yes No

82 a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? 82a X

b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) 80,234.

83 a Did the organization comply with the public inspection requirements for returns and exemption applications? 83a X

b Did the organization comply with the disclosure requirements relating to quid pro quo contributions? 83b X

84 a Did the organization solicit any contributions or gifts that were not tax deductible? 84a X

b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 84b N/A

85 a 501(c)(4), (5), or (6). Were substantially all dues nondeductible by members? 85a N/A

b Did the organization make only in-house lobbying expenditures of \$2,000 or less? 85b N/A
If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.

c Dues, assessments, and similar amounts from members 85c N/A

d Section 162(e) lobbying and political expenditures 85d N/A

e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e N/A

f Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f N/A

g Does the organization elect to pay the section 6033(c) tax on the amount on line 85f? 85g N/A

h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? 85h N/A

86 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12 86a N/A

b Gross receipts, included on line 12, for public use of club facilities 86b N/A

87 501(c)(12) organizations. Enter: a Gross income from members or shareholders 87a N/A

b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b N/A

88 a At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX 88a X

b At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI 88b X

89 a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 0.; section 4912 0.; section 4955 0.

b 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction 89b X

c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.

d Enter: Amount of tax on line 89c, above, reimbursed by the organization 0.

e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? 89e X

f All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract? 89f X

g For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? 89g X

90 a List the states with which a copy of this return is filed NY

b Number of employees employed in the pay period that includes March 12, 2007 90b 10

91 a The books are in care of CURTIS BAILEY Telephone no. 607-936-3753

Located at: 300 CIVIC CENTER PLAZA, SUITE 2, CORNING, NY ZIP+4 14830

b 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)? 91b X

If "Yes," enter the name of the foreign country N/A

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.

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Part VI Other Information (continued)

Yes No
91c X

c At any time during the calendar year, did the organization maintain an office outside of the United States?

If 'Yes,' enter the name of the foreign country N/A

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here

and enter the amount of tax-exempt interest received or accrued during the tax year 92 N/A

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

Table with 5 columns: (A) Business code, (B) Amount, (C) Exclusion code, (D) Amount, (E) Related or exempt function income. Rows include 93 Program service revenue, 94 Membership dues and assessments, 95 Interest on savings and temporary cash investments, 96 Dividends and interest from securities, 97 Net rental income or (loss) from real estate, 98 Net rental income or (loss) from personal property, 99 Other investment income, 100 Gain or (loss) from sales of assets other than inventory, 101 Net income or (loss) from special events, 102 Gross profit or (loss) from sales of inventory, 103 Other revenue, 104 Subtotal, 105 Total.

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Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No. Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).

- 100 PROVIDE FUNDS FOR ALLOCATION TO CHARITABLE AGENCIES
103A PROVIDE FUNDS FOR ALLOCATION TO CHARITABLE AGENCIES

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

Table with 5 columns: (A) Name, address, and EIN of corporation, partnership, or disregarded entity; (B) Percentage of ownership interest; (C) Nature of activities; (D) Total income; (E) End-of-year assets.

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes X No
(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes X No

Note: If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions).

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13). N/A

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

				Yes	No
(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer		
a					
b					
c					
Totals					

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

				Yes	No
(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer		
a					
b					
c					
Totals					

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes No

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 information of which preparer has any knowledge.

Please Sign Here: Signature of officer: RONALD HATCH, PRESIDENT Date: \_\_\_\_\_

Paid Preparer's Use Only: Preparer's signature: [Signature] Date: 11/12/08 Check if self-employed:  Preparer's EIN: 607-734-1636

Firm's name for years if self-employed, address and ZIP + 4: ELDREDGE, FOX & PORRETTI, LLP  
150 LAKE STREET, PO BOX 287  
ELMIRA, NY 14902-0287