



**AMERICAN DIABETES ASSOCIATION**

**CONSOLIDATED FINANCIAL STATEMENTS**

**AND**

**SUPPLEMENTARY INFORMATION**

**December 31, 2008**

**(with Independent Auditors' Report Thereon)**

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**States and Certain Markets**



KPMG LLP  
2001 M Street, NW  
Washington, DC 20036

## **Independent Auditors' Report**

The Board of Directors  
American Diabetes Association:

We have audited the accompanying consolidated balance sheet of the American Diabetes Association (the Association) as of December 31, 2008, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended. These consolidated financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audit. The prior year summarized comparative information has been derived from the Association's 2007 financial statements and, in our report dated June 30, 2008, we expressed an unqualified opinion on those 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 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 Association'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 our audit provides a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the American Diabetes Association as of December 31, 2008, and the changes in its net assets and its cash flows for the year then ended in conformity with U.S. generally accepted accounting principles.

As discussed in Note 11 to the consolidated financial statements, the Association adopted the provisions of FASB Staff Position No. 117-1, *Endowments of Not-for-Profit Organizations: Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act, and Enhanced Disclosures for All Endowment Funds*, as of January 1, 2008.

As discussed in Note 4 to the consolidated financial statements, the Association adopted the provisions of Statement of Financial Accounting Standards No. 157, *Fair Value Measurements*, as of January 1, 2008.



Our audit was made for the purpose of forming an opinion on the basic consolidated financial statements taken as a whole. The supplementary information included in schedules 1 and 2 for the year ended December 31, 2008, is presented for purposes of additional analysis and is not a required part of the basic consolidated financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic consolidated financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic consolidated financial statements taken as a whole.

KPMG LLP

June 19, 2009

**AMERICAN DIABETES ASSOCIATION  
CONSOLIDATED BALANCE SHEETS**

**December 31, 2008**

**(with comparative information as of December 31, 2007)**

**(in thousands of dollars)**

<b>ASSETS</b>	<u>2008</u>	<u>2007</u>
Cash and cash equivalents	\$ 3,729	\$ 7,294
Investments	36,949	38,096
Accounts receivable, net	7,404	9,657
Inventory and supplies, net	3,886	3,206
Prepaid expenses and other assets	5,225	5,110
Contributions receivable, net	45,045	43,635
Fixed assets, net	7,995	9,316
Interest in perpetual trusts	2,945	2,212
Total assets	<u>\$ 113,178</u>	<u>\$ 118,526</u>
<b>LIABILITIES AND NET ASSETS</b>		
Accounts payable and accrued liabilities	\$ 18,459	\$ 19,229
Line of credit	1,560	-
Research grants payable	12,208	9,678
Deferred revenues	13,434	14,176
Total liabilities	<u>45,661</u>	<u>43,083</u>
Net assets:		
Unrestricted	13,186	31,988
Temporarily restricted	47,081	36,859
Permanently restricted	7,250	6,596
Total net assets	<u>67,517</u>	<u>75,443</u>
Total liabilities and net assets	<u>\$ 113,178</u>	<u>\$ 118,526</u>

*See accompanying notes to the consolidated financial statements.*

**AMERICAN DIABETES ASSOCIATION  
CONSOLIDATED STATEMENT OF ACTIVITIES**

**Year ended December 31, 2008**

**(with summarized information for the year ended December 31, 2007)**

**(in thousands of dollars)**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>2008 Total</u>	<u>2007 Total</u>
<b>Revenues:</b>					
<b>Contributions and grants:</b>					
Donations	\$ 52,309	39,884	-	92,193	93,350
Special events	51,717	3,172	-	54,889	55,427
Less: Costs of direct benefits to donors	(8,224)	-	-	(8,224)	(8,182)
Bequests	16,082	11,832	654	28,568	27,465
Federated and nonfederated organizations	9,292	186	-	9,478	9,874
<b>Total contributions and grants</b>	<u>121,176</u>	<u>55,074</u>	<u>654</u>	<u>176,904</u>	<u>177,934</u>
<b>Fees from exchange transactions:</b>					
Subscriptions & other income from periodicals	26,390	-	-	26,390	27,308
Sales of materials	6,652	-	-	6,652	8,515
Program service fees	13,347	-	-	13,347	12,764
Investment (loss) income	(2,954)	38	-	(2,916)	5,634
Miscellaneous revenues	1,615	-	-	1,615	1,620
<b>Total fees from exchange transactions</b>	<u>45,050</u>	<u>38</u>	<u>-</u>	<u>45,088</u>	<u>55,841</u>
<b>Net assets released from restrictions</b>	<u>44,890</u>	<u>(44,890)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total revenues</b>	<u>211,116</u>	<u>10,222</u>	<u>654</u>	<u>221,992</u>	<u>233,775</u>
<b>Expenses:</b>					
<b>Program activities:</b>					
Research	54,406	-	-	54,406	54,341
Information	63,838	-	-	63,838	64,307
Advocacy and public awareness	51,917	-	-	51,917	51,536
<b>Total program activities</b>	<u>170,161</u>	<u>-</u>	<u>-</u>	<u>170,161</u>	<u>170,184</u>
<b>Supporting services:</b>					
Management and general	9,867	-	-	9,867	9,000
Fundraising	49,890	-	-	49,890	49,018
<b>Total supporting services</b>	<u>59,757</u>	<u>-</u>	<u>-</u>	<u>59,757</u>	<u>58,018</u>
<b>Total expenses</b>	<u>229,918</u>	<u>-</u>	<u>-</u>	<u>229,918</u>	<u>228,202</u>
<b>Change in net assets</b>	<u>(18,802)</u>	<u>10,222</u>	<u>654</u>	<u>(7,926)</u>	<u>5,573</u>
<b>Net assets, beginning of year</b>	<u>31,988</u>	<u>36,859</u>	<u>6,596</u>	<u>75,443</u>	<u>69,870</u>
<b>Net assets, end of year</b>	<u>\$ 13,186</u>	<u>47,081</u>	<u>7,250</u>	<u>67,517</u>	<u>75,443</u>

*See accompanying notes to the consolidated financial statements.*

**AMERICAN DIABETES ASSOCIATION  
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**

**Year ended December 31, 2008**

**(with summarized information for the year ended December 31, 2007)**

**(in thousands of dollars)**

	Program Activities				Supporting Services			2008 Total	2007 Total
	Research	Information	Advocacy and public awareness	Total	Management and general	Fundraising	Total		
Grants	\$ 42,556	209	55	42,820	-	-	-	42,820	42,114
Employee costs	2,697	22,104	22,589	47,390	2,075	19,077	21,152	68,542	63,149
Professional fees	1,085	9,252	6,164	16,501	2,020	5,814	7,834	24,335	24,643
Supplies	56	3,016	829	3,901	74	599	673	4,574	4,533
Telecommunications	125	1,008	1,040	2,173	95	880	975	3,148	3,172
Postage and shipping	501	5,108	3,336	8,945	751	5,491	6,242	15,187	15,548
Occupancy cost	579	5,124	2,447	8,150	901	2,072	2,973	11,123	10,441
Equipment rental and maintenance	73	599	617	1,289	67	496	563	1,852	2,305
Printing and publications	2,202	10,863	7,522	20,587	1,668	10,198	11,866	32,453	35,563
Travel	118	1,090	1,397	2,605	105	970	1,075	3,680	3,693
Conferences and meetings	3,839	1,864	3,005	8,708	177	638	815	9,523	10,395
Data processing	63	685	442	1,190	207	1,097	1,304	2,494	2,475
Depreciation and amortization	40	1,239	1,039	2,318	840	840	1,680	3,998	3,748
Miscellaneous	472	1,677	1,435	3,584	887	1,718	2,605	6,189	6,423
<b>Total expenses</b>	<b>\$ 54,406</b>	<b>63,838</b>	<b>51,917</b>	<b>170,161</b>	<b>9,867</b>	<b>49,890</b>	<b>59,757</b>	<b>229,918</b>	<b>228,202</b>
Costs of direct benefits to donors								8,224	8,182
<b>Total expenses and costs of direct benefits to donors</b>								<b>\$ 238,142</b>	<b>\$ 236,384</b>

*See accompanying notes to the consolidated financial statements.*

**AMERICAN DIABETES ASSOCIATION  
CONSOLIDATED STATEMENTS OF CASH FLOWS**

**Year ended December 31, 2008**

**(with comparative information for the year ended December 31, 2007)**

**(in thousands of dollars)**

	2008	2007
Cash flows from operating activities:		
Change in net assets	\$ (7,926)	\$ 5,573
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	3,998	3,748
Net unrealized and realized loss (gain) on investments	6,087	(73)
Loss on disposal of assets	53	-
Provisions for doubtful receivables and obsolete inventory	2,225	2,302
Adjustments for changes in operating assets and liabilities:		
Decrease (increase) in accounts receivable	1,789	(4,816)
Increase in inventory and supplies	(780)	(133)
Increase in prepaid expenses and other assets	(115)	(1,151)
Increase in contributions receivable	(3,071)	(10,777)
(Decrease) increase in accounts payable and accrued liabilities	(424)	2,476
Increase (decrease) in research grants payable	2,530	(103)
(Decrease) increase in deferred revenues	(742)	74
Net cash provided by (used in) operating activities	3,624	(2,880)
Cash flows from investing activities:		
Purchases of investments	(39,703)	(49,273)
Sales or maturities of investments	34,030	58,028
Purchase of fixed assets	(2,730)	(2,979)
Net cash (used in) provided by investing activities	(8,403)	5,776
Cash flows from financing activities:		
Proceeds from borrowing on line of credit	48,020	16,100
Payments on line of credit	(46,460)	(25,100)
Payments on capital lease agreements	(346)	(327)
Net cash provided by (used in) financing activities	1,214	(9,327)
Net decrease in cash and cash equivalents	(3,565)	(6,431)
Cash and cash equivalents, beginning of year	7,294	13,725
Cash and cash equivalents, end of year	\$ 3,729	\$ 7,294

*See accompanying notes to the consolidated financial statements.*

**AMERICAN DIABETES ASSOCIATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**December 31, 2008**

**(with comparative information as of and for the year ended December 31, 2007)**

**1. Consolidation and organization**

The consolidated financial statements include the American Diabetes Association, the American Diabetes Association Research Foundation, Inc., the American Diabetes Association Property Title Holding Corporation, and Shaping America's Health – Association for Weight Management and Obesity Prevention (consolidated, the Association). All significant inter-Association transactions have been eliminated.

The American Diabetes Association, the American Diabetes Association Research Foundation, Inc. and Shaping America's Health – Association for Weight Management and Obesity Prevention are exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code (the Code) and charitable contributions to these organizations qualify for tax deductions as described in the Code. The American Diabetes Association Property Title Holding Company, Inc. is exempt from income taxes under Section 501(c)(2) of the Code. These entities (consolidated, the Association) have been classified as organizations that are not private foundations under Section 509(a) of the Code.

As of May 1, 2009, the Association discontinued the operations of Shaping America's Health Association for Weight Management and Obesity Prevention. Certain of its activities will be continued as programs of the American Diabetes Association.

**2. Program activities**

The Association is a not-for-profit voluntary health agency that works to prevent and cure diabetes and to improve the lives of all people affected by diabetes. The principal program activities of the Association are:

**Research** - The Association provides financial support to researchers who are seeking knowledge in the following areas:

- The prevention and cure of diabetes
- The prevention and cure of the complications of diabetes
- New and improved therapies for individuals affected by diabetes

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**AMERICAN DIABETES ASSOCIATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**December 31, 2008**

**(with comparative information as of and for the year ended December 31, 2007)**

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***Information*** - The Association conducts programs that provide diabetes information to individuals with diabetes, their families, and their health care providers.

***Advocacy and public awareness*** - The Association acts as an advocate for people with diabetes by delivering programs with important diabetes messages to the general public and to all levels of the government.

**3. Summary of significant accounting policies**

**Basis of accounting**

The Association prepares its financial statements on an accrual basis in accordance with U.S. generally accepted accounting principles.

The net assets and revenues, gains and losses of the Association are classified for accounting and reporting purposes in three classes of net assets based on the existence or absence of donor-imposed restrictions. A description of the three classes follows:

***Permanently restricted*** - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Association. Generally, the donors permit the Association to use the income earned on related investments for general or specific purposes.

***Temporarily restricted*** - Net assets subject to donor-imposed stipulations that will be met either by actions of the Association and/or the passage of time.

***Unrestricted*** - Net assets that are not subject to donor-imposed stipulations.

**Cash and cash equivalents**

Cash and cash equivalents are defined as currency on hand, demand deposits with banks or financial institutions, federally insured certificates of deposit with original maturities of less than three months, money market funds of U.S. Government securities and other amounts that have the general characteristics of

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**AMERICAN DIABETES ASSOCIATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**December 31, 2008**

**(with comparative information as of and for the year ended December 31, 2007)**

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demand deposits. The Association has classified any cash or money market accounts held by external investment managers as investments as these funds are not readily available for operations.

**Investments**

Investments in marketable equity securities and all debt securities are recorded at fair value, which is based on quoted market prices or dealer quotes. The real estate investment is reported at the appraised value at the time of the donation and is evaluated for impairment on an annual basis. Unrealized and realized gains and losses are reported as investment income on the consolidated statement of activities. Investments are exposed to certain risks, such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain investment securities and the volatility in the capital markets, changes in the value of investment securities could occur in the near term, and those investment values could materially differ from the amounts reported in the accompanying financial statements.

**Fair value of financial instruments**

As of December 31, 2008 and 2007, the carrying value of cash and cash equivalents, accounts receivable, and accounts payable approximated their fair value, based on the short-term maturities of these instruments.

Effective January 1, 2008, the Association adopted Financial Accounting Standards Board (FASB) Statement of Financial Accounting Standards (SFAS) No. 157, *Fair Value Measurements*, and the related FASB Staff Positions. SFAS 157 defines fair value, establishes a framework for measuring fair value and expands disclosures about fair value measurements. This pronouncement did not require any new fair value measurements and its adoption did not affect the financial position or changes in net assets of the Association.

**AMERICAN DIABETES ASSOCIATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**December 31, 2008**

**(with comparative information as of and for the year ended December 31, 2007)**

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**Inventory**

Inventory is comprised primarily of publications and is valued at the lower of cost (first-in, first-out method) or market at net realizable value.

**Fixed assets**

All fixed assets are stated at cost or fair value on the date of receipt and are depreciated on a straight-line basis over the following useful lives:

Leasehold improvements	10 years or life of lease, if shorter
Furniture, fixtures and equipment	5 years
Software	5-7 years

If donors stipulate the purpose for which the assets must be used and/or how long the assets must be held, the contributions are recorded as temporarily restricted, otherwise such donations are reported as unrestricted contributions.

**Recognition of revenues**

Contributions, including unconditional promises to give, are recognized when received. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

Contributions that are restricted by the donor for a specific time or purpose are reported as temporarily or permanently restricted contributions based on the nature of the restriction. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the consolidated statement of activities as net assets released from restrictions. In the event a donor makes changes to the nature of a restricted gift which affects its classification among the net asset categories, such amounts are reflected as reclassifications in the consolidated statement of activities.

Unconditional promises to give are reported at their net realizable value.

Unconditional promises to give that are expected to be collected in future years are recorded at the present value of the amounts expected to be collected. The

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**AMERICAN DIABETES ASSOCIATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**December 31, 2008**

**(with comparative information as of and for the year ended December 31, 2007)**

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present value discount is calculated using a risk adjusted rate at the time of the contribution ranging from 3.0% to 5.4%.

Fees from exchange transactions are recognized as earned from reciprocal transfers of goods and services. Revenue received for a subscription plus membership is allocated between membership and subscription revenue based on the fair value of the subscription benefit. Subscription revenue and membership dues are recorded as deferred revenue upon receipt and is then recognized over the term of the subscription, which is generally one year, beginning with the mailing of the first issue to the subscriber.

**Split-interest agreements**

The Association receives certain planned gift donations that benefit not only the Association, but also the donor or another beneficiary designated by the donor. These contributions are termed split-interest agreements and are generally gifts to be received by the Association in the future. The Association benefits from the following types of split-interest agreements: perpetual trusts, charitable lead and remainder trusts, gift annuities, and a pooled income fund.

The Association's share of split-interest agreements is included in investments, contributions receivable, or interest in perpetual trusts. Assets of approximately \$10,969,000 and \$13,058,000 are reported on the balance sheet as of December 31, 2008 and 2007, respectively, and are valued at fair-value of the estimated future receipts. Where applicable, estimated future payments for gifts are discounted based on the expected term of the split-interest agreements at the time the agreements are created, ranging at rates from 3.2% to 7.6%. The rates approximate the rate of return at the time of the gift on U.S. government securities of similar duration commensurate with the risk that management associates with the ultimate collection of the gift. The discount on the contributions based on present value calculations was approximately \$293,000 and \$611,000 for the years ended December 31, 2008 and 2007, respectively. Amounts payable to beneficiaries, gift annuities payable, and pooled income fund liabilities of approximately \$1,753,000 and \$1,802,000 are reported as accrued liabilities or deferred revenues on the consolidated balance sheets as of December 31, 2008 and 2007, respectively.

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**AMERICAN DIABETES ASSOCIATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**December 31, 2008**

**(with comparative information as of and for the year ended December 31, 2007)**

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**Contributed services and materials**

Contributed services and materials are reported in the consolidated statement of activities at the fair value of the services and materials received. Contributions of services are recognized if the services received create or enhance nonfinancial assets or if the services require specialized skills and would typically need to be purchased if not provided by donation.

**Research program**

The research program of the American Diabetes Association is administered through the American Diabetes Association Research Foundation, Inc. Research grants awarded by the Association generally extend over a period of one to three years, subject to renewal on an annual basis. The liability and related expenses are recorded when the recipients are notified of their annual award amount, and the liability is recorded as research grants payable in the consolidated balance sheets.

**Concentrations of credit risk**

Financial instruments that potentially subject the Association to concentrations of credit risk consist of deposits in banks and investments, including collateralized sweep repurchase agreements, in excess of the Federal Deposit Insurance Corporation, Securities Investor Protection Corporation and other privately insured limits. As of December 31, 2008 and 2007, approximately \$2,592,000 and \$7,391,000, respectively, was held at such institutions. The Association has not experienced any credit losses on these financial instruments in past years and management does not believe significant risk exists at December 31, 2008, or December 31, 2007.

**Management estimates and uncertainties**

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as of the date of the consolidated financial statements and the reported amounts of revenues and expenses during

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**AMERICAN DIABETES ASSOCIATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**December 31, 2008**

**(with comparative information as of and for the year ended December 31, 2007)**

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the reporting period. The financial market volatility and poor economic conditions in the U.S. have impacted and will continue to impact the Association. Such conditions could have a material impact on the Association's significant accounting estimates.

**Functional allocation of expenses**

Expenses have been summarized on a functional basis in the consolidated statement of activities. Accordingly, certain costs have been allocated among program activities and supporting services.

**Comparative Financial Statements**

The consolidated statements of activities and functional expenses include certain summarized comparative information for the year ended December 31, 2007. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Association's financial statements for the year ended December 31, 2007, from which the summarized information was derived.

**Reclassifications**

Certain prior year balances have been reclassified to conform to the current year presentation.

**AMERICAN DIABETES ASSOCIATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**December 31, 2008**

**(with comparative information as of and for the year ended December 31, 2007)**

**4. Investments and Fair Value Measurements**

Investments as of December 31, 2008 and 2007, including gift annuity investments, consist of the following (in thousands):

	2008	2007
Real estate	\$ 12,850	\$ 12,850
Fixed-income mutual funds	7,968	8,784
Corporate equities	3,973	6,359
Equity mutual funds	2,889	4,044
Certificates of deposit	6,072	4,551
Money market funds	2,914	1,127
U.S. government securities	210	297
Corporate bonds	73	84
Total investments	\$ 36,949	\$ 38,096

The investment in real estate represents a 1999 donor bequest that restricted the Association from selling the property for 25 years. A portion of the property is leased to corporations and derives monthly rental income that is reported in investment income in the consolidated statement of activities.

Investment (loss) income for the year ended December 31, 2008 and 2007 includes (in thousands):

	2008	2007
Property rental income	\$ 1,656	\$ 3,632
Net realized and unrealized (loss) gain	(6,087)	73
Interest and dividends	1,675	2,123
Investment fees	(160)	(194)
Total investment (loss) income, net	\$ (2,916)	\$ 5,634

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**AMERICAN DIABETES ASSOCIATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**December 31, 2008**

**(with comparative information as of and for the year ended December 31, 2007)**

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. SFAS No. 157 also establishes a fair value hierarchy, which requires an entity to maximize the use of observable inputs that may be used to measure fair value:

Level 1: Quoted prices in active markets for identical assets or liabilities.

Level 2: Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quotes prices in markets that are not active or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3: Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the asset or liabilities.

The following table presents the Association's fair value hierarchy for financial assets and liabilities that are measured at fair value on a recurring basis as of December 31, 2008 (in thousands).

	Fair Value	Fair value measurement as of December 31 using:		
		Level 1	Level 2	Level 3
<b>Financial Assets:</b>				
Investments	24,099	24,099	-	-
Interest in perpetual trusts	2,945	-	-	2,945
<b>Financial Liabilities:</b>				
Split interest obligations	1,753	-	1,753	-

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**AMERICAN DIABETES ASSOCIATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**December 31, 2008**

**(with comparative information as of and for the year ended December 31, 2007)**

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The Association's interest in perpetual trusts increased by approximately \$773,000 during the year ended December 31, 2008 which is comprised of new perpetual trust interests of \$1,484,000 offset by payouts of \$85,000 and unrealized losses of \$666,000.

**5. Gift Annuities**

Assets received from donors in exchange for a gift annuity are invested in U.S. government securities, fixed-income and equity mutual funds, and money market funds, which are maintained separately from other investments of the Association. As of December 31, 2008 and 2007, the market value of gift annuity investments, using level 1 inputs, was approximately \$2,665,000 and \$3,592,000 respectively, and the fair value of gift annuity obligations, using level 2 inputs, was approximately \$1,693,000 and \$1,714,000 respectively. Reserves for gift annuities are investments held in separate accounts at a value equal to the original gift plus accrued income less beneficiary payments.

**6. Accounts receivable**

Accounts receivable are reported net of an allowance for doubtful accounts of approximately \$2,227,000 and \$2,107,000 as of December 31, 2008 and 2007, respectively. The Association's receivables consist of amounts due for program service fees, publications, advertising, land rental and other exchange transactions.

**AMERICAN DIABETES ASSOCIATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**December 31, 2008**

**(with comparative information as of and for the year ended December 31, 2007)**

**7. Contributions receivable**

Contributions receivable consist of the following as of December 31, 2008 and 2007 (in thousands):

	2008	2007
Within one year	\$ 35,805	\$ 33,813
In one to five years	6,650	5,186
In more than five years	261	215
Total contributions receivable	42,716	39,214
Less: allowance for doubtful accounts	(2,440)	(2,216)
Less: present value discount	(387)	(347)
Subtotal	39,889	36,651
Funds held in remainder trusts	5,156	6,984
Contributions receivable, net	\$ 45,045	\$ 43,635

**8. Fixed assets**

Fixed assets consist of the following as of December 31, 2008 and 2007 (in thousands):

	2008	2007
Land	\$ 67	\$ 67
Leasehold improvements	1,154	1,310
Software	14,625	15,741
Furniture, fixtures and equipment	15,298	15,554
Total fixed assets	31,144	32,672
Less: accumulated depreciation and amortization	(23,149)	(23,356)
Fixed assets, net	\$ 7,995	\$ 9,316

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**AMERICAN DIABETES ASSOCIATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**December 31, 2008**

**(with comparative information as of and for the year ended December 31, 2007)**

**9. Temporarily restricted net assets**

Net assets were temporarily restricted for the following as of December 31, 2008 and 2007 (in thousands):

	2008	2007
Research	\$ 2,560	\$ -
Information	4,395	5,799
Advocacy	6,932	3,467
Sponsorship for fundraising activities	3,898	1,718
Time restricted for operations	29,296	25,875
Total temporarily restricted net assets	\$ 47,081	\$ 36,859

**10. Permanently restricted net assets**

In accordance with donor stipulations, permanently restricted net assets are held (and invested) in perpetuity. The income derived from these net assets at December 31, 2008 and 2007 is to be used as follows (in thousands):

	2008	2007
Research	\$ 1,759	\$ 1,759
Information	1,484	1,503
Advocacy and public awareness	182	182
Discretion of the Association	3,825	3,152
Total permanently restricted net assets	\$ 7,250	\$ 6,596

(continued)

**AMERICAN DIABETES ASSOCIATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**December 31, 2008**

**(with comparative information as of and for the year ended December 31, 2007)**

**11. Endowment**

In 2008, the Association adopted FASB Staff Position No. FAS 117-1, *Endowments of Not-for-Profit Organizations: Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act [UPMIFA] and Enhanced Disclosures for All Endowment Funds (the FSP)*. A key component of the FSP is a requirement to classify the portion of a donor-restricted endowment fund that is not classified as permanently restricted net assets as temporarily restricted net assets until appropriated for expenditure. Adoption of this standard did not affect the financial position or changes in net assets of the Association.

The FSP provides guidance with respect to the accounting for donor-restricted endowment funds subject to UPMIFA, which the Commonwealth of Virginia has enacted. In addition, the FSP requires expanded disclosures for all endowment funds. Based on its interpretation of the provisions of UPMIFA and the FSP, the Association has determined that retaining its existing policies regarding net asset classification of its donor-restricted endowment funds is appropriate. The historic dollar value of donor-restricted endowment contributions is reported as permanently restricted net assets.

The Association's endowment consists of 43 individual funds established for a variety of purposes.

**Donor-Restricted Endowment Composition**

	2008	2007
Unrestricted	\$ (1,612)	\$ -
Temporarily restricted	17,904	17,904
Permanently restricted	7,250	6,596
Total funds	\$ 23,542	\$ 24,500

The Association's temporarily restricted endowment net assets as of December 31, 2008 and 2007 are comprised of two term endowments on which the investment return is expended as part of the Association's operating budget. The Association had no board designated endowment funds at December 31, 2008 and 2007.

(continued)

**AMERICAN DIABETES ASSOCIATION  
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**December 31, 2008**

**(with comparative information as of and for the year ended December 31, 2007)**

**Changes in Endowment Net Assets for the Years Ended December 31, 2008 and 2007**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Endowment net assets, January 1, 2007	\$ -	17,904	5,797	23,701
Investment return:				
Investment income	3,654	27	-	3,681
Net appreciation (realized and unrealized)		76	49	125
Total investment return	3,654	103	49	3,806
Contributions	-	-	750	750
Appropriation of endowment assets for expenditure	(3,654)	(103)	-	(3,757)
Endowment net assets, December 31, 2007	-	17,904	6,596	24,500
Investment return:				
Investment income	1,704	38	-	1,742
Net depreciation (realized and unrealized)	(1,612)	-	-	(1,612)
Total investment return	92	38	-	130
Contributions	-	-	654	654
Appropriation of endowment assets for expenditure	(1,704)	(38)	-	(1,742)
Endowment net assets, December 31, 2008	<u>\$ (1,612)</u>	<u>17,904</u>	<u>7,250</u>	<u>23,542</u>

(continued)

**AMERICAN DIABETES ASSOCIATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**December 31, 2008**

**(with comparative information as of and for the year ended December 31, 2007)**

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The Association had no reclassification of net assets from unrestricted to temporarily restricted at January 1, 2008 as the result of the enactment of UPMIFA as all endowment net assets previously released from restriction had been appropriated for expenditure.

**Funds with Deficiencies**

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Association to retain as a fund of perpetual duration. Deficiencies of this nature that are reported in unrestricted net assets were \$1,612,000 as of December 31, 2008. These deficiencies resulted from unfavorable market fluctuations that occurred shortly after the investment of new contributions and continued appropriation for certain programs that was deemed prudent by the Association. Subsequent gains that restore the fair value of the assets of the endowment fund to the required level will be classified as an increase in unrestricted net assets. There were no such deficiencies as of December 31, 2007.

**Return Objectives and Risk Parameters**

The Association has adopted investment and spending policies for endowment assets that provides continued financial stability for the Association and a revenue stream for spending on the Association's mission. Endowment assets include those assets of donor-restricted funds that the organization must hold in perpetuity. Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner that ensures safety through diversification while obtaining a competitive rate of return with the secondary objective to maintain liquidity. The Association expects its endowment funds over time, to provide an average rate of return of approximately 7.5% annually.

**Strategies Employed for Achieving Objectives**

To satisfy its long-term rate-of-return, the Association relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yields (interest and dividends). The Association targets a diversified asset allocation that utilizes fixed income and equity-based investments to achieve its long-term objectives within prudent risk constraints.

(continued)

**AMERICAN DIABETES ASSOCIATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**December 31, 2008**

**(with comparative information as of and for the year ended December 31, 2007)**

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**Spending Policy and How the Investment Objectives Relate to Spending Policy**

The Association's investment policy includes an endowment spending rate of 4 percent of the endowment funds' market value over a rolling five-year average. This spending rate constitutes the Board's annual appropriation for spending endowment earnings. These spending assumptions are intended to allow for the significant and immediate spending of the income of the portfolio, provide a target rate of return for the Endowment Fund for the Association, and provide a sustainable spending level that will allow for support of the Association's initiatives in the cure for diabetes, while maintaining the purchasing power of the Endowment Fund's assets.

**12. Contributed services and in-kind contributions**

The Association recognizes as contribution revenue and as professional fees expense the fair value of services donated by certain volunteers in conjunction with the peer review process by the Grant Review Panel of the American Diabetes Association Research Foundation, Inc. and medical services provided in conjunction with the Association's program activities, primarily camp. Contributed public service announcements and occupancy are recorded in printing and publications and occupancy expenses, respectively. The Association recognized approximately \$2,900,000 and \$2,439,000, in donated services provided in conjunction with the Association's activities during the years ended December 31, 2008 and 2007, respectively.

Many other volunteers made significant contributions of time to the Association's program and supporting functions. The values of those contributed services do not meet the criteria for recognition and, accordingly, are not recognized as revenues and expenses in the accompanying consolidated statement of activities.

In-kind contributions of supplies are recognized as contribution revenue and supplies expense and totaled approximately \$2,223,000 and \$2,245,000 for the years ended December 31, 2008 and 2007, respectively.

(continued)

**AMERICAN DIABETES ASSOCIATION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**December 31, 2008**

**(with comparative information as of and for the year ended December 31, 2007)**

**13. Allocation of joint costs**

The Association conducts activities to distribute information related to diabetes and a call to action, such as understanding the risks and seeking appropriate health services, as well as an appeal for funds. The joint costs incurred through these activities for the years ended December 31, 2008 and 2007, were allocated as follows (in thousands):

	2008	2007
Advocacy and public awareness	\$ 12,813	\$ 15,775
Management and general	4,067	3,676
Fundraising	23,795	24,698
Total joint costs	\$ 40,675	\$ 44,149

**14. Pension plan**

The Association has a defined contribution pension plan (the Plan) which covers most salaried employees who have reached the age of 21 and completed one year of service. Pension expense for the years ended December 31, 2008 and 2007, was approximately \$2,238,000 and \$2,116,000, respectively.

**15. Self-insured benefits**

The Association self-insures its employee medical and dental benefits. Losses from claims identified under the incident reporting system, as well as provisions for estimated losses for incurred but not reported incidents, are accrued based on estimates that incorporate the past experience of the Association, as well as other considerations, including the nature of the claims or incidents and relevant trend factors.

Self-insured risk for employee health benefits is secured through stop loss insurance policies which protect the Association should total claims exceed a specified limit in a plan year. This limit was \$6,600,000 and \$4,900,000 in 2008 and 2007, respectively.

(continued)

**AMERICAN DIABETES ASSOCIATION  
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**December 31, 2008**

**(with comparative information as of and for the year ended December 31, 2007)**

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The liability as of December 31, 2008 and 2007 was approximately \$886,000 and \$756,000, respectively, and is included in accounts payable and accrued liabilities in the accompanying balance sheets. Benefit expense under this plan was approximately \$5,165,000 and \$4,269,000 for the years ended December 31, 2008 and 2007, respectively. The benefit expense includes claims paid and changes to the reserve for future claims.

**16. Line of credit**

The Association has an unsecured line of credit with a bank at interest rates calculated as a factor of the London Interbank Offered Rate (LIBOR). The line of credit (\$10,000,000) was obtained for operating purposes and is subject to review and approval by the bank in August 2009. The outstanding balance on the line of credit as of December 31, 2008 was \$1,560,000. There was no outstanding balance on the line of credit at December 31, 2007. Interest and fees for the years ended December 31, 2008 and 2007, were approximately \$70,000 and \$440,000, respectively.

The line of credit is available for working capital and for financing the purchase and implementation costs of computer equipment and software. The Association is required to maintain a level of unrestricted, unencumbered marketable securities, cash and cash equivalents of not less than \$15,000,000.

**AMERICAN DIABETES ASSOCIATION  
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**December 31, 2008**

**(with comparative information as of and for the year ended December 31, 2007)**

**17. Lease commitments**

***Operating leases***

The Association is obligated under various noncancelable operating lease agreements for office facilities expiring at various dates between January 2009 and January 2017. Many of these agreements contain cost escalations providing for increases in rental rates. The Association recognizes rent expense on a straight-line basis over the life of the lease. The Association is also obligated under noncancelable operating leases for telephone and other equipment through January 2013.

As of December 31, 2008, the future minimum lease payments under operating leases with noncancelable lease terms in excess of one year were (in thousands):

Year ending December 31,	
2009	\$ 7,517
2010	6,372
2011	5,435
2012	3,806
2013	3,167
2014 and thereafter	<u>9,394</u>
Total minimum lease payments	<u>\$ 35,691</u>

Rent expense totaled approximately \$8,196,000 and \$7,736,000 for the years ended December 31, 2008 and 2007, respectively.

***Capital leases***

The Association leases telecommunications equipment under capital lease agreements expiring on various dates through 2009. No new assets were acquired under capital lease during the years ended December 31, 2008 and 2007. Assets under capital lease were approximately \$3,723,000 and accumulated amortization on those assets was approximately \$3,437,000 and \$3,224,000 as of December 31, 2008 and 2007, respectively.

**AMERICAN DIABETES ASSOCIATION  
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**December 31, 2008**

**(with comparative information as of and for the year ended December 31, 2007)**

As of December 31, 2008, the future minimum lease payments under capital leases were (in thousands):

Year ending December 31, 2009	\$	297
Less: Amount representing interest		<u>(11)</u>
Present value of lease obligation	\$	<u><u>286</u></u>

**18. Lease payments receivable**

The Association holds leases on land that was donated in 1999 through a bequest. As part of the bequest, the donor restricted the Association from selling the land for 25 years from the date of the donation. As of December 31, 2008, the future minimum lease payments due to the Association under these leases were (in thousands):

Year ended December 31,		
2009	\$	1,298
2010		1,306
2011		1,313
2012		1,337
2013		1,379
2014 and thereafter		<u>53,801</u>
Total minimum lease receipts	\$	<u><u>60,434</u></u>

The accumulated difference between the rental income recognized and the straight-line value of the leases was approximately \$5,513,000 and \$4,996,000 as of December 31, 2008 and 2007, respectively. Due to market conditions, management believes a significant risk exists that future rent revenue will not be recognized; therefore, an allowance against the deferred rent has been recorded in the amount of \$1,331,000 and \$1,357,000 as of December 31, 2008 and 2007, respectively.

American Diabetes Association  
Statement of Activities  
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For the Year Ended December 31, 2008

Schedule I

REVENUES	Alabama	Alaska	Arizona	Arkansas	California							Total
					Los Angeles	Orange County	Sacramento	San Diego	San Francisco	San Jose	Other	
<b>Contributions:</b>												
Federated campaigns	\$ 89,459	\$ 73,056	\$ 341,477	\$ 37,016	\$ 209,781	\$ 46,738	\$ 95,342	\$ 122,981	\$ 123,691	\$ 82,969	\$ 86,648	\$ 768,150
Fundraising events	390,708	452,913	1,083,596	473,521	1,444,361	466,650	365,507	584,035	1,392,873	1,327,649	302,202	5,883,277
Related organizations	-	-	-	-	-	-	-	-	-	-	-	-
Government grants	-	-	8,307	-	-	-	-	-	-	-	-	-
Other contributions	343,080	378,753	3,352,549	532,713	4,468,995	647,822	1,242,289	994,713	2,490,747	1,251,889	1,007,128	12,103,583
Total contributions	823,247	904,722	4,785,929	1,043,250	6,123,137	1,161,210	1,703,138	1,701,729	3,883,620	2,579,538	1,395,978	18,755,010
<b>Program service fees:</b>												
Subscription income	-	-	-	-	-	-	-	-	-	-	-	-
Registration	-	12,272	90,179	12,635	-	35,575	-	5,312	-	-	-	40,887
Sales of materials	-	-	3,148	761	2,397	-	-	-	1,994	-	(121)	4,270
Booth rental	-	-	-	-	-	-	-	400	-	-	-	400
Other program service fees	-	40	-	-	35	325	175	1,903	275	-	-	2,713
Total program service revenue	-	12,312	93,327	13,396	2,432	35,900	175	7,615	2,269	-	(121)	48,270
<b>Investment income</b>												
Royalties	-	-	-	-	50,000	-	-	-	-	-	-	50,000
Gross amount from sale of securities	-	-	-	-	-	-	-	-	-	-	-	-
Less: cost or basis	-	-	-	-	-	-	-	-	-	-	-	-
Net gain (loss) from sale of securities	-	-	-	-	-	-	-	-	-	-	-	-
Gross amount from sale of fixed assets	-	-	-	-	-	-	-	-	-	-	-	-
Less: cost or basis	-	-	-	-	-	-	-	-	-	-	-	-
Net gain (loss) from sale of fixed assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>Gross income from fundraising events</b>												
Excluding contributions reported above	49,720	100,359	313,523	138,825	346,079	206,324	122,326	76,774	212,546	142,096	4,540	1,110,685
Less: direct benefit expenses	(49,720)	(100,359)	(313,523)	(138,825)	(346,079)	(206,324)	(122,326)	(76,774)	(212,546)	(142,096)	(4,540)	(1,110,685)
Net income from special events	-	-	-	-	-	-	-	-	-	-	-	-
<b>Gross income from gaming activities</b>												
Less: direct benefit expenses	-	-	-	-	-	-	-	-	-	-	-	-
Net income from gaming activities	-	-	-	-	-	-	-	-	-	-	-	-
<b>Advertising</b>												
All other revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total other revenue	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>823,247</b>	<b>917,034</b>	<b>4,879,256</b>	<b>1,056,646</b>	<b>6,175,569</b>	<b>1,197,110</b>	<b>1,703,313</b>	<b>1,709,344</b>	<b>4,009,580</b>	<b>2,662,507</b>	<b>1,395,857</b>	<b>18,853,280</b>
<b>EXPENSES</b>												
<b>Program Activities:</b>												
Research	220,839	143,055	1,492,003	262,990	1,731,589	202,213	596,741	437,818	1,345,478	906,519	654,510	5,874,868
Information	115,913	242,732	527,730	155,287	619,859	249,438	87,272	229,158	238,311	155,336	67,177	1,646,551
Advocacy & Public Awareness	173,703	204,183	629,005	197,122	1,085,009	278,440	164,774	294,084	477,428	277,582	122,073	2,699,390
Subtotal Program Activities	510,455	589,970	2,648,738	615,399	3,436,457	730,091	848,787	961,060	2,061,217	1,339,437	843,760	10,220,809
Management and General	22,036	27,584	60,252	22,060	115,022	35,400	17,749	37,055	48,460	29,600	13,295	296,581
Fundraising	93,699	128,070	335,888	107,185	549,412	188,596	101,694	176,871	244,221	177,279	77,016	1,515,089
<b>TOTAL EXPENSES</b>	<b>626,190</b>	<b>745,624</b>	<b>3,044,878</b>	<b>744,644</b>	<b>4,100,891</b>	<b>954,087</b>	<b>968,230</b>	<b>1,174,986</b>	<b>2,353,898</b>	<b>1,546,316</b>	<b>934,071</b>	<b>12,032,479</b>
<b>NET ASSETS</b>												
Excess (Deficit)	197,057	171,410	1,834,378	312,002	2,074,678	243,023	735,083	534,358	1,655,682	1,116,191	461,786	6,820,801
Beginning Net Assets	509,582	(645,713)	4,032,980	1,840,475	11,200,017	865,110	722,134	4,178,401	964,359	2,086,778	1,280,267	21,297,066
Other Changes in Net Assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>ENDING NET ASSETS</b>	<b>\$ 706,639</b>	<b>\$ (474,303)</b>	<b>\$ 5,867,358</b>	<b>\$ 2,152,477</b>	<b>\$ 13,274,695</b>	<b>\$ 1,108,133</b>	<b>\$ 1,457,217</b>	<b>\$ 4,712,759</b>	<b>\$ 2,620,041</b>	<b>\$ 3,202,969</b>	<b>\$ 1,742,053</b>	<b>\$ 28,117,867</b>

See accompanying note to the supplemental schedules

American Diabetes Association  
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Schedule I

REVENUES	Colorado			Connecticut			Delaware	Florida		
	Denver	Other	Total	Hartford	Other	Total		Pensacola	Other	Total
<b>Contributions:</b>										
Federated campaigns	\$ 144,015	\$ 3,215	\$ 147,230	\$ 307,999	\$ 7,649	\$ 315,648	\$ 48,575	\$ 25,611	\$ 243,993	\$ 269,604
Fundraising events	885,115	64,481	949,596	596,505	113,505	710,010	242,775	48,720	2,075,146	2,123,866
Related organizations	-	-	-	-	-	-	-	-	-	-
Government grants	65,030	-	65,030	-	-	-	26,974	-	-	-
Other contributions	1,679,622	313,379	1,993,001	1,089,125	136,293	1,225,418	251,979	45,712	5,231,309	5,277,021
Total contributions	2,773,782	381,075	3,154,857	1,993,629	257,447	2,251,076	570,303	120,043	7,550,448	7,670,491
<b>Program service fees:</b>										
Subscription income	-	-	-	-	-	-	-	-	-	-
Registration	126,151	-	126,151	12,574	-	12,574	13,285	370	159,864	160,234
Sales of materials	3,797	-	3,797	1,620	-	1,620	50	-	3,717	3,717
Booth rental	-	-	-	-	-	-	-	-	6,549	6,549
Other program service fees	1,559	-	1,559	377	-	377	-	46	370	416
Total program service revenue	131,507	-	131,507	14,571	-	14,571	13,335	416	170,500	170,916
Investment income	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-
Gross amount from sale of securities	-	-	-	-	-	-	-	-	-	-
Less: cost or basis	-	-	-	-	-	-	-	-	-	-
Net gain (loss) from sale of securities	-	-	-	-	-	-	-	-	-	-
Gross amount from sale of fixed assets	-	-	-	-	-	-	-	-	-	-
Less: cost or basis	-	-	-	-	-	-	-	-	-	-
Net gain (loss) from sale of fixed assets	-	-	-	-	-	-	-	-	-	-
Gross income from fundraising events										
Excluding contributions reported above	164,848	4,882	169,730	74,127	9,961	84,088	60,812	10,250	394,190	404,440
Less: direct benefit expenses	(164,848)	(4,882)	(169,730)	(74,127)	(9,961)	(84,088)	(60,812)	(10,250)	(394,190)	(404,440)
Net income from special events	-	-	-	-	-	-	-	-	-	-
Gross income from gaming activities	-	-	-	-	-	-	-	-	-	-
Less: direct benefit expenses	-	-	-	-	-	-	-	-	-	-
Net income from gaming activities	-	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-	-
All other revenue	-	-	-	-	-	-	-	-	-	-
Total other revenue	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,905,289</b>	<b>381,075</b>	<b>3,286,364</b>	<b>2,008,200</b>	<b>257,447</b>	<b>2,265,647</b>	<b>583,638</b>	<b>120,459</b>	<b>7,720,948</b>	<b>7,841,407</b>
<b>EXPENSES</b>										
<b>Program Activities:</b>										
Research	585,288	119,859	705,147	681,232	48	681,280	547	16,862	2,225,356	2,242,218
Information	672,199	29,167	701,366	196,397	1,397	197,794	96,727	31,995	918,648	950,643
Advocacy & Public Awareness	652,814	48,092	700,906	321,516	7,817	329,333	37,650	33,789	1,099,235	1,133,024
Subtotal Program Activities	1,910,301	197,118	2,107,419	1,199,145	9,262	1,208,407	134,924	82,646	4,243,239	4,325,885
Management and General	48,625	5,918	54,543	35,935	289	36,224	3,283	4,473	122,398	126,871
Fundraising	237,260	27,844	265,104	178,163	6,857	185,020	27,687	18,635	619,091	637,726
<b>TOTAL EXPENSES</b>	<b>2,196,186</b>	<b>230,880</b>	<b>2,427,066</b>	<b>1,413,243</b>	<b>16,408</b>	<b>1,429,651</b>	<b>165,894</b>	<b>105,754</b>	<b>4,984,728</b>	<b>5,090,482</b>
<b>NET ASSETS</b>										
Excess (Deficit)	709,103	150,195	859,298	594,957	241,039	835,996	417,744	14,705	2,736,220	2,750,925
Beginning Net Assets	4,740,546	(252,347)	4,488,199	2,693,535	1,867,203	4,560,738	661,602	298,047	11,163,642	11,461,689
Other Changes in Net Assets	-	-	-	-	-	-	-	-	-	-
<b>ENDING NET ASSETS</b>	<b>\$ 5,449,649</b>	<b>\$ (102,152)</b>	<b>\$ 5,347,497</b>	<b>\$ 3,288,492</b>	<b>\$ 2,108,242</b>	<b>\$ 5,396,734</b>	<b>\$ 1,079,346</b>	<b>\$ 312,752</b>	<b>\$ 13,899,862</b>	<b>\$ 14,212,614</b>

See accompanying note to the supplemental schedules

American Diabetes Association  
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Schedule I

REVENUES	Georgia			Hawaii	Idaho	Illinois			Indiana	Iowa	Kansas	Kentucky
	Atlanta	Other	Total			Chicago	Other	Total				
<b>Contributions:</b>												
Federated campaigns	\$ 267,419	\$ 8,951	\$ 276,370	\$ 49,858	\$ 5,585	\$ 350,499	\$ 20,689	\$ 371,188	\$ 114,790	\$ 76,952	\$ 47,394	\$ 60,825
Fundraising events	968,043	475,166	1,443,209	581,100	3,243	1,312,631	616,183	1,928,814	834,198	506,561	273,184	627,328
Related organizations	-	-	-	-	-	-	-	-	-	-	-	-
Government grants	-	-	-	10,000	-	-	-	-	-	-	-	-
Other contributions	1,731,077	319,562	2,050,639	338,625	200,492	4,277,080	825,427	5,102,507	1,370,401	1,153,530	951,008	774,002
<b>Total contributions</b>	<b>2,966,539</b>	<b>803,679</b>	<b>3,770,218</b>	<b>979,583</b>	<b>209,320</b>	<b>5,940,210</b>	<b>1,462,299</b>	<b>7,402,509</b>	<b>2,319,389</b>	<b>1,737,043</b>	<b>1,271,586</b>	<b>1,462,155</b>
<b>Program service fees:</b>												
Subscription income	-	-	-	-	-	-	-	-	-	-	-	-
Registration	5,228	1,545	6,773	-	-	179,708	48,808	228,516	36,610	-	38,785	26,260
Sales of materials	3,058	-	3,058	-	20	-	2,121	2,121	(62)	29	140	-
Booth rental	775	-	775	500	-	4,850	-	4,850	600	-	375	350
Other program service fees	96	40	136	-	-	1,468	50	1,518	1,148	13	450	-
<b>Total program service revenue</b>	<b>9,157</b>	<b>1,585</b>	<b>10,742</b>	<b>500</b>	<b>20</b>	<b>186,026</b>	<b>50,979</b>	<b>237,005</b>	<b>38,296</b>	<b>42</b>	<b>39,750</b>	<b>26,610</b>
Investment income	-	-	-	-	-	4,204	-	4,204	-	-	-	2,681
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Gross amount from sale of securities	-	-	-	-	-	-	-	-	-	-	-	-
Less: cost or basis	-	-	-	-	-	-	-	-	-	-	-	-
Net gain (loss) from sale of securities	-	-	-	-	-	-	-	-	-	-	-	-
Gross amount from sale of fixed assets	-	-	-	-	-	-	-	-	-	-	-	-
Less: cost or basis	-	-	-	-	-	-	-	-	-	-	-	-
Net gain (loss) from sale of fixed assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>Gross income from fundraising events</b>												
Excluding contributions reported above	133,873	63,390	197,263	24,947	648	332,799	89,273	422,072	172,344	83,182	61,200	99,015
Less: direct benefit expenses	(133,873)	(63,390)	(197,263)	(24,947)	(648)	(332,799)	(89,273)	(422,072)	(172,344)	(83,182)	(61,200)	(99,015)
Net income from special events	-	-	-	-	-	-	-	-	-	-	-	-
<b>Gross income from gaming activities</b>												
Less: direct benefit expenses	-	-	-	-	-	-	-	-	-	-	-	-
Net income from gaming activities	-	-	-	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-	-	-	-
All other revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total other revenue	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,975,696</b>	<b>805,264</b>	<b>3,780,960</b>	<b>980,083</b>	<b>209,340</b>	<b>6,130,440</b>	<b>1,513,278</b>	<b>7,643,718</b>	<b>2,357,685</b>	<b>1,737,085</b>	<b>1,311,336</b>	<b>1,491,446</b>
<b>EXPENSES</b>												
<b>Program Activities:</b>												
Research	850,527	195,747	1,046,274	243,830	87,540	1,855,338	349,893	2,205,231	555,181	586,612	345,886	396,386
Information	281,789	91,739	373,528	133,407	1,212	720,313	183,378	903,691	440,232	142,601	278,368	248,025
Advocacy & Public Awareness	528,697	144,965	673,662	189,226	2,298	799,969	156,227	956,196	397,431	192,829	135,946	217,704
<b>Subtotal Program Activities</b>	<b>1,661,013</b>	<b>432,451</b>	<b>2,093,464</b>	<b>566,463</b>	<b>91,050</b>	<b>3,375,620</b>	<b>689,498</b>	<b>4,065,118</b>	<b>1,392,844</b>	<b>922,042</b>	<b>760,200</b>	<b>862,115</b>
Management and General	37,109	17,585	54,694	23,644	240	92,787	20,184	112,971	49,903	24,108	18,378	27,808
Fundraising	232,062	90,519	322,581	92,995	969	387,004	98,415	485,419	235,791	123,788	76,275	136,115
<b>TOTAL EXPENSES</b>	<b>1,930,184</b>	<b>540,555</b>	<b>2,470,739</b>	<b>683,102</b>	<b>92,259</b>	<b>3,855,411</b>	<b>808,097</b>	<b>4,663,508</b>	<b>1,678,538</b>	<b>1,069,938</b>	<b>854,853</b>	<b>1,026,038</b>
<b>NET ASSETS</b>												
Excess (Deficit)	1,045,512	264,709	1,310,221	296,981	117,081	2,275,029	705,181	2,980,210	679,147	667,147	456,483	465,408
Beginning Net Assets	(500,744)	688,713	187,969	(67,913)	104,733	20,678,907	4,925,778	25,604,685	4,276,026	4,104,261	2,266,361	988,696
Other Changes in Net Assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>ENDING NET ASSETS</b>	<b>\$ 544,768</b>	<b>\$ 953,422</b>	<b>\$ 1,498,190</b>	<b>\$ 229,068</b>	<b>\$ 221,814</b>	<b>\$ 22,953,936</b>	<b>\$ 5,630,959</b>	<b>\$ 28,584,895</b>	<b>\$ 4,955,173</b>	<b>\$ 4,771,408</b>	<b>\$ 2,722,844</b>	<b>\$ 1,454,104</b>

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Activities  
Form 990 Detail Listed by State and Certain Markets  
For the Year Ended December 31, 2008

Schedule I

REVENUES	Louisiana			Maine	Maryland			Massachusetts	Michigan	Minnesota	Mississippi
	Baton Rouge	Other	Total		Baltimore	Other	Total				
<b>Contributions:</b>											
Federated campaigns	\$ 37,448	\$ 37,416	\$ 74,864	\$ 15,781	\$ 302,680	\$ 70,188	\$ 372,868	\$ 145,109	\$ 475,905	\$ 313,689	\$ 9,307
Fundraising events	200,952	265,159	466,111	327,898	852,916	62,485	915,401	1,123,461	1,081,876	939,211	9,159
Related organizations	-	-	-	-	-	-	-	-	-	-	-
Government grants	-	-	-	-	-	-	-	-	23,500	-	-
Other contributions	242,987	1,344,449	1,587,436	463,990	940,908	637,412	1,578,320	3,797,919	3,342,461	1,858,934	97,698
<b>Total contributions</b>	<b>481,387</b>	<b>1,647,024</b>	<b>2,128,411</b>	<b>807,669</b>	<b>2,096,504</b>	<b>770,085</b>	<b>2,866,589</b>	<b>5,066,489</b>	<b>4,923,742</b>	<b>3,111,834</b>	<b>116,164</b>
<b>Program service fees:</b>											
Subscription income	-	-	-	-	-	-	-	-	-	-	-
Registration	-	-	-	-	975	-	975	11,086	204,320	-	-
Sales of materials	-	-	-	-	-	-	-	1,711	1,327	2,288	-
Booth rental	-	-	-	-	-	-	-	-	250	-	-
Other program service fees	-	-	-	-	-	-	-	31	888	2,739	-
<b>Total program service revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>975</b>	<b>-</b>	<b>975</b>	<b>12,828</b>	<b>206,785</b>	<b>5,027</b>	<b>-</b>
Investment income	-	-	-	-	-	-	-	22,000	7,365	-	7,686
Royalties	-	-	-	-	-	-	-	-	-	-	-
Gross amount from sale of securities	-	-	-	-	-	-	-	-	-	-	-
Less: cost or basis	-	-	-	-	-	-	-	-	-	-	-
Net gain (loss) from sale of securities	-	-	-	-	-	-	-	-	-	-	-
Gross amount from sale of fixed assets	-	-	-	-	-	-	-	-	-	-	-
Less: cost or basis	-	-	-	-	-	-	-	-	-	-	-
Net gain (loss) from sale of fixed assets	-	-	-	-	-	-	-	-	-	-	-
Gross income from fundraising events											
Excluding contributions reported above	20,215	37,772	57,987	22,834	83,809	11,706	95,515	204,452	191,825	135,989	1,231
Less: direct benefit expenses	(20,215)	(37,772)	(57,987)	(22,834)	(83,809)	(11,706)	(95,515)	(204,452)	(191,825)	(135,989)	(1,231)
Net income from special events	-	-	-	-	-	-	-	-	-	-	-
Gross income from gaming activities	-	-	-	-	-	-	-	-	139,318	-	-
Less: direct benefit expenses	-	-	-	-	-	-	-	-	(58,216)	-	-
Net income from gaming activities	-	-	-	-	-	-	-	-	81,102	-	-
Advertising	-	-	-	-	-	-	-	-	-	-	-
All other revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Total other revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>481,387</b>	<b>1,647,024</b>	<b>2,128,411</b>	<b>807,669</b>	<b>2,097,479</b>	<b>770,085</b>	<b>2,867,564</b>	<b>5,101,317</b>	<b>5,218,994</b>	<b>3,116,861</b>	<b>123,850</b>
<b>EXPENSES</b>											
<b>Program Activities:</b>											
Research	147,881	559,684	707,565	254,430	557,353	270,943	828,296	1,647,629	1,329,487	1,033,665	22,756
Information	45,762	133,460	179,222	64,390	235,803	117,769	353,572	465,731	915,459	238,911	21,401
Advocacy & Public Awareness	61,627	148,020	209,647	104,066	355,880	173,419	529,299	836,167	780,719	513,971	27,450
<i>Subtotal Program Activities</i>	<i>255,270</i>	<i>841,164</i>	<i>1,096,434</i>	<i>422,886</i>	<i>1,149,036</i>	<i>562,131</i>	<i>1,711,167</i>	<i>2,949,527</i>	<i>3,025,665</i>	<i>1,786,547</i>	<i>71,607</i>
Management and General	6,704	17,803	24,507	11,998	42,882	24,081	66,963	84,712	90,047	49,225	2,197
Fundraising	37,821	78,249	116,070	61,351	224,406	90,345	314,751	384,893	406,537	227,571	8,217
<b>TOTAL EXPENSES</b>	<b>299,795</b>	<b>937,216</b>	<b>1,237,011</b>	<b>496,235</b>	<b>1,416,324</b>	<b>676,557</b>	<b>2,092,881</b>	<b>3,419,132</b>	<b>3,522,249</b>	<b>2,063,343</b>	<b>82,021</b>
<b>NET ASSETS</b>											
Excess (Deficit)	181,592	709,808	891,400	311,434	681,155	93,528	774,683	1,682,185	1,696,745	1,053,518	41,829
Beginning Net Assets	(338,147)	265,646	(72,501)	825,958	3,320,518	339,099	3,659,617	2,261,761	12,307,916	8,395,424	(392,158)
Other Changes in Net Assets	-	-	-	-	-	-	-	-	-	-	-
<b>ENDING NET ASSETS</b>	<b>\$ (156,555)</b>	<b>\$ 975,454</b>	<b>\$ 818,899</b>	<b>\$ 1,137,392</b>	<b>\$ 4,001,673</b>	<b>\$ 432,627</b>	<b>\$ 4,434,300</b>	<b>\$ 3,943,946</b>	<b>\$ 14,004,661</b>	<b>\$ 9,448,942</b>	<b>\$ (350,329)</b>

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Activities  
Form 990 Detail Listed by State and Certain Markets  
For the Year Ended December 31, 2008

Schedule I

REVENUES	Missouri		Total	Montana	Nebraska	Nevada	New Hampshire	New Jersey	New Mexico	New York		
	Kansas City	Other								New York City	Other	Total
<b>Contributions:</b>												
Federated campaigns	\$ 100,289	\$ 233,002	\$ 333,291	\$ 3,055	\$ 105,265	\$ 33,034	\$ 3,682	\$ 364,291	\$ 69,494	\$ 240,648	\$ 323,023	\$ 563,671
Fundraising events	42,224	1,471,853	1,514,077	216	259,354	212,792	294,574	1,240,892	112,791	1,250,044	2,067,012	3,317,056
Related organizations	-	-	-	-	-	-	-	-	-	-	-	-
Government grants	-	-	-	4,000	-	-	-	-	-	-	-	-
Other contributions	1,025,350	1,848,454	2,873,804	290,786	359,000	1,144,479	385,614	4,373,377	468,346	4,162,666	1,942,461	6,105,127
<b>Total contributions</b>	<b>1,167,863</b>	<b>3,553,309</b>	<b>4,721,172</b>	<b>298,057</b>	<b>723,619</b>	<b>1,390,305</b>	<b>683,870</b>	<b>5,978,560</b>	<b>650,631</b>	<b>5,653,358</b>	<b>4,332,496</b>	<b>9,985,854</b>
<b>Program service fees:</b>												
Subscription income	-	-	-	-	-	-	-	-	-	-	-	-
Registration	30,403	78,297	108,700	23,535	-	-	89,780	-	20,713	6,330	76,308	82,638
Sales of materials	50	22	72	-	286	-	2,233	-	63	1,164	15	1,179
Booth rental	550	2,550	3,100	-	-	-	-	-	-	2,500	1,700	4,200
Other program service fees	250	135	385	50	125	-	(250)	-	-	-	-	-
<b>Total program service revenue</b>	<b>31,253</b>	<b>81,004</b>	<b>112,257</b>	<b>23,585</b>	<b>411</b>	<b>-</b>	<b>91,763</b>	<b>-</b>	<b>20,776</b>	<b>9,994</b>	<b>78,023</b>	<b>88,017</b>
Investment income	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	3,668	3,668
Gross amount from sale of securities	-	-	-	-	-	-	-	-	-	-	-	-
Less: cost or basis	-	-	-	-	-	-	-	-	-	-	-	-
Net gain (loss) from sale of securities	-	-	-	-	-	-	-	-	-	-	-	-
Gross amount from sale of fixed assets	-	-	-	-	-	-	-	-	-	-	-	-
Less: cost or basis	-	-	-	-	-	-	-	-	-	-	-	-
Net gain (loss) from sale of fixed assets	-	-	-	-	-	-	-	-	-	-	-	-
Gross income from fundraising events												
Excluding contributions reported above	12,882	291,951	304,833	57	40,490	20,312	18,094	280,090	16,390	376,286	187,911	564,197
Less: direct benefit expenses	(12,882)	(291,951)	(304,833)	(57)	(40,490)	(20,312)	(18,094)	(280,090)	(16,390)	(376,286)	(187,911)	(564,197)
Net income from special events	-	-	-	-	-	-	-	-	-	-	-	-
Gross income from gaming activities	-	-	-	-	-	-	-	-	-	-	-	-
Less: direct benefit expenses	-	-	-	-	-	-	-	-	-	-	-	-
Net income from gaming activities	-	-	-	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-	-	-	-
All other revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total other revenue	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,199,116</b>	<b>3,634,313</b>	<b>4,833,429</b>	<b>321,642</b>	<b>724,030</b>	<b>1,390,305</b>	<b>775,633</b>	<b>5,978,560</b>	<b>671,407</b>	<b>5,663,352</b>	<b>4,414,187</b>	<b>10,077,539</b>
<b>EXPENSES</b>												
<b>Program Activities:</b>												
Research	534,169	951,041	1,485,210	64,389	214,083	549,513	426	1,950,200	153,035	1,251,361	1,303,978	2,555,339
Information	191,276	447,065	638,341	127,664	65,095	56,041	207,542	335,627	169,504	669,462	528,975	1,198,437
Advocacy & Public Awareness	127,238	474,250	601,488	32,041	100,791	96,841	32,644	565,734	94,746	1,224,590	679,899	1,904,489
<i>Subtotal Program Activities</i>	<i>852,683</i>	<i>1,872,356</i>	<i>2,725,039</i>	<i>224,094</i>	<i>379,969</i>	<i>702,395</i>	<i>240,612</i>	<i>2,851,561</i>	<i>417,285</i>	<i>3,145,413</i>	<i>2,512,852</i>	<i>5,658,265</i>
Management and General	17,770	59,795	77,565	4,041	13,464	11,519	2,554	68,653	12,257	122,743	80,958	203,701
Fundraising	65,473	291,221	356,694	14,987	55,655	58,015	24,131	322,095	51,066	630,189	394,883	1,025,072
<b>TOTAL EXPENSES</b>	<b>935,926</b>	<b>2,223,372</b>	<b>3,159,298</b>	<b>243,122</b>	<b>449,088</b>	<b>771,929</b>	<b>267,297</b>	<b>3,242,309</b>	<b>480,608</b>	<b>3,898,345</b>	<b>2,988,693</b>	<b>6,887,038</b>
<b>NET ASSETS</b>												
Excess (Deficit)	263,190	1,410,941	1,674,131	78,520	274,942	618,376	508,336	2,736,251	190,799	1,765,007	1,425,494	3,190,501
Beginning Net Assets	(72,190)	7,669,972	7,597,782	(612,129)	1,749,504	553,666	1,603,412	8,184,887	884,418	14,514,935	(149,466)	14,365,469
Other Changes in Net Assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>ENDING NET ASSETS</b>	<b>\$ 191,000</b>	<b>\$ 9,080,913</b>	<b>\$ 9,271,913</b>	<b>\$ (533,609)</b>	<b>\$ 2,024,446</b>	<b>\$ 1,172,042</b>	<b>\$ 2,111,748</b>	<b>\$ 10,921,138</b>	<b>\$ 1,075,217</b>	<b>\$ 16,279,942</b>	<b>\$ 1,276,028</b>	<b>\$ 17,555,970</b>

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Activities  
Form 990 Detail Listed by State and Certain Markets  
For the Year Ended December 31, 2008

Schedule I

	N. Carolina	N. Dakota	Ohio							Oklahoma			Oregon
			Dayton	Cincinnati	Cleveland	Columbus	Toledo	Other	Total	Oklahoma City	Other	Total	
<b>REVENUES</b>													
Contributions:													
Federated campaigns	\$ 250,189	\$ 24,480	\$ 681	\$ 33,685	\$ 35,465	\$ 104,414	\$ 14,016	\$ 1,717	\$ 189,978	\$ 53,169	\$ 27,738	\$ 80,907	\$ 53,776
Fundraising events	979,101	112,185	27,758	180,668	629,914	268,982	148,329	100,637	1,356,288	188,978	746,431	935,409	647,825
Related organizations	-	-	-	-	-	-	-	-	-	-	-	-	-
Government grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other contributions	1,775,062	270,650	47,658	419,852	688,651	209,388	108,155	60,804	1,534,508	186,173	464,920	651,093	34,342
Total contributions	3,004,352	407,315	76,097	634,205	1,354,030	582,784	270,500	163,158	3,080,774	428,320	1,239,089	1,667,409	2,076,391
Program service fees:													
Subscription income	-	-	-	-	-	-	-	-	-	-	-	-	-
Registration	63,941	12,715	-	46,560	192	-	140	-	46,892	-	(50)	(50)	32,410
Sales of materials	-	-	-	80	-	-	197	-	277	-	13	13	5,840
Booth rental	-	-	-	850	300	-	300	-	1,450	-	4,500	4,500	-
Other program service fees	-	75	-	-	-	-	-	-	-	-	-	-	134
Total program service revenue	63,941	12,790	-	47,490	492	-	637	-	48,619	-	4,463	4,463	38,384
Investment income	7,588	-	-	-	-	-	-	-	-	-	-	-	1,452
Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
Gross amount from sale of securities	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: cost or basis	-	-	-	-	-	-	-	-	-	-	-	-	-
Net gain (loss) from sale of securities	-	-	-	-	-	-	-	-	-	-	-	-	-
Gross amount from sale of fixed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: cost or basis	-	-	-	-	-	-	-	-	-	-	-	-	-
Net gain (loss) from sale of fixed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Gross income from fundraising events													
Excluding contributions reported above	180,652	15,049	3,276	16,523	125,565	64,413	21,762	7,752	239,291	27,176	95,183	122,359	144,733
Less: direct benefit expenses	(180,652)	(15,049)	(3,276)	(16,523)	(125,565)	(64,413)	(21,762)	(7,752)	(239,291)	(27,176)	(95,183)	(122,359)	(144,733)
Net income from special events	-	-	-	-	-	-	-	-	-	-	-	-	-
Gross income from gaming activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: direct benefit expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Net income from gaming activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-
Alli other revenue	-	-	-	-	-	-	-	-	-	-	-	-	462
Total other revenue	-	-	-	-	-	-	-	-	-	-	-	-	462
<b>TOTAL REVENUES</b>	<b>3,075,881</b>	<b>420,105</b>	<b>76,097</b>	<b>681,695</b>	<b>1,354,522</b>	<b>582,784</b>	<b>271,137</b>	<b>163,158</b>	<b>3,129,393</b>	<b>428,320</b>	<b>1,243,552</b>	<b>1,671,872</b>	<b>2,852,632</b>
<b>EXPENSES</b>													
Program Activities:													
Research	809,889	59,974	23,914	118,799	309,868	136,957	107,222	29,945	726,705	96,022	431,045	527,067	874,068
Information	455,177	172,339	5,721	224,386	170,513	72,746	9,365	16,931	499,662	57,670	81,916	139,586	276,581
Advocacy & Public Awareness	414,578	70,311	10,707	124,566	281,103	120,276	10,808	41,158	588,618	85,865	125,442	211,307	436,132
Subtotal Program Activities	1,679,644	302,624	40,342	467,751	761,484	329,979	127,395	88,034	1,814,985	239,557	638,403	877,960	1,586,781
Management and General	53,663	9,119	1,183	15,407	34,234	15,051	288	3,245	69,408	10,849	16,045	26,894	39,090
Fundraising	263,758	39,369	6,399	73,548	182,238	71,308	12,153	28,633	374,279	47,766	66,497	114,263	184,434
<b>TOTAL EXPENSES</b>	<b>1,997,065</b>	<b>351,112</b>	<b>47,924</b>	<b>556,706</b>	<b>977,956</b>	<b>416,338</b>	<b>139,836</b>	<b>119,912</b>	<b>2,258,672</b>	<b>298,172</b>	<b>720,945</b>	<b>1,019,117</b>	<b>1,810,305</b>
<b>NET ASSETS</b>													
Excess (Deficit)	1,078,816	68,993	28,173	124,989	376,566	166,446	131,301	43,246	870,721	130,148	522,607	652,755	1,042,327
Beginning Net Assets	2,990,271	6,726	198,567	1,107,404	1,422,132	680,474	723,990	795,333	4,927,901	(147,753)	1,431,185	1,283,432	2,294,398
Other Changes in Net Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>ENDING NET ASSETS</b>	<b>\$ 4,069,087</b>	<b>\$ 75,719</b>	<b>\$ 226,740</b>	<b>\$ 1,232,393</b>	<b>\$ 1,798,698</b>	<b>\$ 846,920</b>	<b>\$ 855,291</b>	<b>\$ 838,579</b>	<b>\$ 5,798,622</b>	<b>\$ (17,605)</b>	<b>\$ 1,953,792</b>	<b>\$ 1,936,187</b>	<b>\$ 3,336,725</b>

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Activities  
Form 990 Detail Listed by State and Certain Markets  
For the Year Ended December 31, 2008

Schedule 1

	Pennsylvania	Rhode Island	S. Carolina	S. Dakota	Tennessee	Texas				Utah	Vermont
						Dallas	San Antonio	Other	Total		
<b>REVENUES</b>											
Contributions:											
Federated campaigns	\$ 266,202	\$ 3,812	\$ 57,847	\$ 25,008	\$ 128,907	\$ 156,440	\$ 126,963	\$ 262,302	\$ 545,705	\$ 64,731	\$ 17,852
Fundraising events	1,936,898	106,488	308,806	74,337	913,443	978,011	703,285	2,711,018	4,392,314	525,143	147,583
Related organizations	-	-	-	-	-	-	-	-	-	-	-
Government grants	-	-	-	-	-	-	35,281	-	35,281	-	-
Other contributions	4,261,750	20,316	259,134	55,969	1,014,638	1,214,905	1,506,877	2,794,299	5,516,081	406,955	101,493
Total contributions	6,464,850	130,616	625,787	155,314	2,056,988	2,349,356	2,372,406	5,767,619	10,489,381	996,829	266,928
Program service fees:											
Subscription income	-	-	-	-	-	-	-	-	-	-	-
Registration	118,894	-	1,880	-	4,265	18,850	-	48,849	67,699	2,250	1,025
Sales of materials	612	-	-	72	63	-	38	2,003	2,041	1,372	-
Booth rental	-	-	-	-	1,585	5,950	500	550	7,000	-	-
Other program service fees	2,816	-	-	31	35	3,925	345	1,465	5,735	-	-
Total program service revenue	122,322	-	1,880	103	5,948	28,725	883	52,867	82,475	3,622	1,025
Investment income	20,000	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-
Gross amount from sale of securities	-	-	-	-	-	-	-	-	-	-	-
Less: cost or basis	-	-	-	-	-	-	-	-	-	-	-
Net gain (loss) from sale of securities	-	-	-	-	-	-	-	-	-	-	-
Gross amount from sale of fixed assets	-	-	-	-	-	-	-	-	-	-	-
Less: cost or basis	-	-	-	-	-	-	-	-	-	-	-
Net gain (loss) from sale of fixed assets	-	-	-	-	-	-	-	-	-	-	-
Gross income from fundraising events											
Excluding contributions reported above	249,792	25,005	37,588	3,460	185,995	167,294	88,639	489,415	745,348	61,061	11,857
Less: direct benefit expenses	(249,792)	(25,005)	(37,588)	(3,460)	(185,995)	(167,294)	(88,639)	(489,415)	(745,348)	(61,061)	(11,857)
Net income from special events	-	-	-	-	-	-	-	-	-	-	-
Gross income from gaming activities	-	-	-	-	-	-	-	-	-	-	-
Less: direct benefit expenses	-	-	-	-	-	-	-	-	-	-	-
Net income from gaming activities	-	-	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-	-	-
All other revenue	-	-	-	-	-	-	-	39,355	39,355	-	-
Total other revenue	-	-	-	-	-	-	-	39,355	39,355	-	-
<b>TOTAL REVENUES</b>	<b>6,607,172</b>	<b>130,616</b>	<b>627,667</b>	<b>155,417</b>	<b>2,062,936</b>	<b>2,378,081</b>	<b>2,373,289</b>	<b>5,859,841</b>	<b>10,611,211</b>	<b>1,000,451</b>	<b>267,953</b>
<b>EXPENSES</b>											
Program Activities:											
Research	1,709,310	17,325	259,412	56,672	353,161	357,090	697,037	1,582,037	2,636,164	241,491	74,404
Information	997,265	28,192	40,540	14,521	342,344	518,507	196,921	756,126	1,471,554	114,276	32,964
Advocacy & Public Awareness	1,260,392	47,825	45,895	23,870	529,175	581,701	413,934	985,105	1,980,740	203,359	41,708
Subtotal Program Activities	3,966,967	93,342	345,847	95,063	1,224,680	1,457,298	1,307,892	3,323,268	6,088,458	559,126	149,076
Management and General	153,618	5,531	4,365	3,003	64,095	75,325	38,997	116,056	230,378	19,807	5,251
Fundraising	728,105	29,645	32,604	19,160	323,799	330,233	171,508	540,829	1,042,570	128,088	23,874
<b>TOTAL EXPENSES</b>	<b>4,848,690</b>	<b>128,518</b>	<b>382,816</b>	<b>117,226</b>	<b>1,612,574</b>	<b>1,862,856</b>	<b>1,518,397</b>	<b>3,980,153</b>	<b>7,361,406</b>	<b>707,021</b>	<b>178,201</b>
<b>NET ASSETS</b>											
Excess (Deficit)	1,758,482	2,098	244,851	38,191	450,362	515,225	854,892	1,879,688	3,249,805	293,430	89,752
Beginning Net Assets	7,448,311	852,922	552,693	148,698	2,013,715	1,273,592	1,444,879	3,102,567	5,821,038	250,467	593,160
Other Changes in Net Assets	-	-	-	-	-	-	-	-	-	-	-
<b>ENDING NET ASSETS</b>	<b>\$ 9,206,793</b>	<b>\$ 855,020</b>	<b>\$ 797,544</b>	<b>\$ 186,889</b>	<b>\$ 2,464,077</b>	<b>\$ 1,788,817</b>	<b>\$ 2,299,771</b>	<b>\$ 4,982,255</b>	<b>\$ 9,070,843</b>	<b>\$ 543,897</b>	<b>\$ 682,912</b>

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Activities  
Form 990 Detail Listed by State and Certain Markets  
For the Year Ended December 31, 2008

Schedule 1

REVENUES	Virginia			Washington			Washington D.C.	W. Virginia	Wisconsin	Wyoming
	Hampton Roads	Other	Total	Seattle	Other	Total				
<b>Contributions:</b>										
Federated campaigns	\$ 180,903	\$ 276,751	\$ 457,654	\$ 290,255	\$ 12,204	\$ 302,459	\$ 314,945	\$ 8,024	\$ 170,464	\$ 37
Fundraising events	265,720	1,178,109	1,443,829	559,430	170,820	730,250	669,515	82,101	702,956	-
Related organizations	-	-	-	-	-	-	-	-	-	-
Government grants	-	-	-	-	-	-	-	-	-	-
Other contributions	468,318	3,155,560	3,623,878	1,736,817	230,086	1,966,903	596,740	82,626	4,228,853	11,083
Total contributions	914,941	4,610,420	5,525,361	2,586,502	413,110	2,999,612	1,581,200	172,751	5,102,273	11,120
<b>Program service fees:</b>										
Subscription income	-	-	-	-	-	-	-	-	-	-
Registration	3,586	-	3,586	15,010	-	15,010	-	1,750	228,593	-
Sales of materials	-	106	106	361	1,380	1,741	-	184	453	-
Booth rental	450	-	450	-	-	-	-	-	2,500	-
Other program service fees	-	-	-	2,385	-	2,385	-	127	1,300	-
Total program service revenue	4,036	106	4,142	17,756	1,380	19,136	-	2,061	232,846	-
<b>Investment income</b>	-	-	-	-	-	-	-	-	8,512	-
Royalties	-	-	-	-	-	-	-	-	-	-
<b>Gross amount from sale of securities</b>	-	-	-	-	-	-	-	-	-	-
Less: cost or basis	-	-	-	-	-	-	-	-	-	-
Net gain (loss) from sale of securities	-	-	-	-	-	-	-	-	-	-
<b>Gross amount from sale of fixed assets</b>	-	-	-	-	-	-	-	-	-	-
Less: cost or basis	-	-	-	-	-	-	-	-	-	-
Net gain (loss) from sale of fixed assets	-	-	-	-	-	-	-	-	-	-
<b>Gross income from fundraising events</b>										
Excluding contributions reported above	74,483	189,978	264,461	75,889	26,183	102,072	113,647	19,229	133,145	-
Less: direct benefit expenses	(74,483)	(189,978)	(264,461)	(75,889)	(26,183)	(102,072)	(113,647)	(19,229)	(133,145)	-
Net income from special events	-	-	-	-	-	-	-	-	-	-
<b>Gross income from gaming activities</b>	-	-	-	-	-	-	-	-	-	-
Less: direct benefit expenses	-	-	-	-	-	-	-	-	-	-
Net income from gaming activities	-	-	-	-	-	-	-	-	-	-
<b>Advertising</b>	-	-	-	-	-	-	-	-	-	-
All other revenue	-	-	-	-	-	-	-	-	-	-
Total other revenue	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	918,977	4,610,526	5,529,503	2,604,258	414,490	3,018,748	1,581,200	174,812	5,343,631	11,120
<b>EXPENSES</b>										
<b>Program Activities:</b>										
Research	285,160	1,631,176	1,916,336	639,155	102,056	741,211	420,511	46,547	1,596,091	2,441
Information	161,287	181,901	343,188	394,632	41,876	436,508	154,705	23,110	811,139	524
Advocacy & Public Awareness	244,215	335,225	579,440	509,310	70,728	580,038	267,723	30,000	407,123	760
Subtotal Program Activities	690,662	2,148,302	2,838,964	1,543,097	214,660	1,757,757	842,939	99,657	2,814,353	3,725
Management and General	32,923	36,010	68,933	54,805	8,364	63,169	31,179	3,818	51,225	107
Fundraising	146,766	205,034	351,800	226,403	42,393	268,796	159,322	17,989	238,761	398
<b>TOTAL EXPENSES</b>	870,351	2,389,346	3,259,697	1,824,305	265,417	2,089,722	1,033,440	121,464	3,104,339	4,230
<b>NET ASSETS</b>										
Excess (Deficit)	48,626	2,221,180	2,269,806	779,953	149,073	929,026	547,760	53,348	2,239,292	6,890
Beginning Net Assets	1,165,289	10,283,255	11,448,544	3,321,742	(1,389,800)	1,931,942	403,440	283,523	(7,511,289)	(110,513)
Other Changes in Net Assets	-	-	-	-	-	-	-	-	-	-
<b>ENDING NET ASSETS</b>	\$ 1,213,915	\$ 12,504,435	\$ 13,718,350	\$ 4,101,695	\$ (1,240,727)	\$ 2,860,968	\$ 951,200	\$ 336,871	\$ (5,271,997)	\$ (103,623)

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Activities  
Form 990 Detail Listed by State and Certain Markets  
For the Year Ended December 31, 2008

Schedule I

	Home Office	ADA 990 TOTAL	ADA Research Foundation 990	ADA Property Title Holding Corporation 990	Shaping America's Health 990	Eliminations and Other Adjustments	Pro Forma Consolidated 990 TOTAL	Financial versus Tax Reporting Differences	Consolidated Audited Financial Statements
<b>REVENUES</b>									
Contributions:									
Federated campaigns	\$ 536,867	\$ 9,476,327	\$ 1,925	\$ -	\$ -	\$ -	\$ 9,478,252	\$ -	\$ 9,478,252
Fundraising events	196,330	46,583,569	-	-	-	-	46,583,569	-	46,583,569
Related organizations	-	-	38,486,522	-	-	(38,486,522)	-	-	-
Government grants	-	207,434	-	-	-	-	207,434	-	207,434
Other contributions	15,280,275	109,860,990	7,283,176	-	509,653	-	117,653,819	2,900,052	120,553,871
Total contributions	16,013,472	166,128,320	45,771,623	-	509,653	(38,486,522)	173,923,074	2,900,052	176,823,126
Program service fees:									
Subscription income	18,216,978	18,216,978	-	-	-	-	18,216,978	-	18,216,978
Registration	7,312,112	9,259,880	-	-	-	-	9,259,880	-	9,259,880
Sales of materials	4,610,231	4,654,833	-	-	-	-	4,654,833	1,997,241	6,652,074
Booth rental	3,154,660	3,194,094	-	-	-	-	3,194,094	-	3,194,094
Other program service fees	867,956	892,932	-	1,656,270	-	(1,656,270)	892,932	-	892,932
Total program service revenue	34,161,937	36,218,717	-	1,656,270	-	(1,656,270)	36,218,717	1,997,241	38,215,958
Investment income	1,589,578	1,674,734	-	-	-	-	1,674,734	(4,228,863)	(2,554,129)
Royalties	849,366	899,366	-	-	-	-	899,366	-	899,366
Gross amount from sale of securities	34,030,056	34,030,056	-	-	-	-	34,030,056	-	34,030,056
Less: cost or basis	(34,391,832)	(34,391,832)	-	-	-	-	(34,391,832)	-	(34,391,832)
Net gain (loss) from sale of securities	(361,776)	(361,776)	-	-	-	-	(361,776)	-	(361,776)
Gross amount from sale of fixed assets	1,772	1,772	-	-	-	-	1,772	-	1,772
Less: cost or basis	-	-	-	-	-	-	-	-	-
Net gain (loss) from sale of fixed assets	1,772	1,772	-	-	-	-	1,772	-	1,772
Gross income from fundraising events									
Excluding contributions reported above	64,461	8,166,354	-	-	-	-	8,166,354	-	8,166,354
Less: direct benefit expenses	(64,461)	(8,166,354)	-	-	-	-	(8,166,354)	-	(8,166,354)
Net income from special events	-	-	-	-	-	-	-	-	-
Gross income from gaming activities	-	139,318	-	-	-	-	139,318	-	139,318
Less: direct benefit expenses	-	(58,216)	-	-	-	-	(58,216)	-	(58,216)
Net income from gaming activities	-	81,102	-	-	-	-	81,102	-	81,102
Advertising	8,173,202	8,173,202	-	-	-	-	8,173,202	-	8,173,202
All other revenue	5,860,695	5,900,512	-	-	-	(1,533,467)	4,367,045	(3,653,511)	713,534
Total other revenue	14,033,897	14,073,714	-	-	-	(1,533,467)	12,540,247	(3,653,511)	8,886,736
<b>TOTAL REVENUES</b>	<b>66,288,246</b>	<b>218,715,949</b>	<b>45,771,623</b>	<b>1,656,270</b>	<b>509,653</b>	<b>(41,676,259)</b>	<b>224,977,236</b>	<b>(2,985,081)</b>	<b>221,992,155</b>
<b>EXPENSES</b>									
Program Activities:									
Research	6,879,519	49,834,208	42,527,041	-	-	(38,486,522)	53,874,727	529,427	54,404,154
Information	42,756,905	61,303,824	-	-	505,213	(8,925)	61,800,112	2,038,947	63,839,059
Advocacy & Public Awareness	28,200,437	51,219,132	-	-	576,287	(44,656)	51,750,763	166,329	51,917,092
<i>Subtotal Program Activities</i>	<i>77,836,861</i>	<i>162,357,164</i>	<i>42,527,041</i>	<i>-</i>	<i>1,081,500</i>	<i>(38,540,103)</i>	<i>167,425,602</i>	<i>2,734,703</i>	<i>170,160,305</i>
Management and General	7,411,479	9,998,715	546,383	-	28,427	(548,644)	10,024,881	(158,523)	9,866,358
Fundraising	37,037,281	49,574,801	910,637	-	173,182	(931,242)	49,727,378	163,872	49,891,250
<b>TOTAL EXPENSES</b>	<b>122,285,621</b>	<b>221,930,680</b>	<b>43,984,061</b>	<b>-</b>	<b>1,283,109</b>	<b>(40,019,989)</b>	<b>227,177,861</b>	<b>2,740,052</b>	<b>229,917,913</b>
<b>NET ASSETS</b>									
Excess (Deficit)	(55,997,375)	(3,214,731)	1,787,562	1,656,270	(773,456)	(1,656,270)	(2,200,625)	(5,725,133)	(7,925,758)
Beginning Net Assets	(105,712,886)	76,900,955	95,835	12,850,000	(1,554,000)	(12,850,000)	75,442,790	-	75,442,790
Other Changes in Net Assets	(5,725,133)	(5,725,133)	-	(1,656,270)	-	1,656,270	(5,725,133)	5,725,133	-
<b>ENDING NET ASSETS</b>	<b>\$ (167,435,394)</b>	<b>\$ 67,961,091</b>	<b>\$ 1,883,397</b>	<b>\$ 12,850,000</b>	<b>\$ (2,327,456)</b>	<b>\$ (12,850,000)</b>	<b>\$ 67,517,032</b>	<b>\$ -</b>	<b>\$ 67,517,032</b>

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Functional Expenses  
Form 990 Detail Listed by State and Certain Markets  
Year Ended December 31, 2008

Schedule 2

	Alabama				Alaska				Arizona			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 219,664	\$ -	\$ -	\$ 219,664	\$ 138,449	\$ -	\$ -	\$ 138,449	\$ 1,481,914	\$ -	\$ -	\$ 1,481,914
Employee Costs:												
Salaries	169,084	14,090	51,665	234,839	218,565	18,214	66,784	303,563	473,259	39,229	145,766	658,254
Pension Plan Contribution	7,415	618	2,266	10,299	15,030	1,253	4,593	20,876	25,501	2,125	7,792	35,418
Other Employee Costs	13,806	1,161	4,219	19,186	19,281	1,607	5,891	26,779	53,557	4,463	16,365	74,385
Payroll Taxes	14,189	1,182	4,336	19,707	18,629	1,552	5,692	25,873	39,425	3,285	12,047	54,757
Subtotal Employee Costs	204,494	17,051	62,486	284,031	271,505	22,626	82,960	377,091	591,742	49,102	181,970	822,814
Professional fees:												
Management	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-	-	-	-	-
Other	500	-	-	500	15,657	20	1,235	16,912	6,871	150	4,996	12,017
Subtotal Professional Fees	500	-	-	500	15,657	20	1,235	16,912	6,871	150	4,996	12,017
Advertising and promotion	611	34	326	971	4,694	77	1,843	6,614	28,099	45	23,961	52,105
Office expenses	24,837	2,036	7,467	34,340	28,448	2,361	8,657	39,466	30,451	2,519	9,473	42,443
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	25,704	2,100	7,701	35,505	42,635	1,935	7,096	51,666	204,856	6,593	24,334	235,783
Travel	9,636	401	4,694	14,731	20,720	467	4,031	25,218	31,348	991	20,728	53,067
Conference and Meetings	414	23	172	609	235	4	134	373	111,178	526	2,541	114,245
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	180	-	120	300	333	-	718	1,051	30	-	120	150
Other:												
Supplies	5,084	-	1,739	6,823	40,507	-	8,437	48,944	102,103	-	12,660	114,763
Postage and Shipping	3,491	-	2,223	5,714	8,410	-	2,515	10,925	12,359	-	10,910	23,269
Printing and Publications	10,694	-	5,086	15,780	15,918	-	9,201	25,119	36,170	-	40,805	76,975
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	5,146	391	1,685	7,222	2,459	94	1,243	3,796	11,617	326	3,390	15,333
Subtotal Other	24,415	391	10,733	35,539	67,294	94	21,396	88,784	162,249	326	67,765	230,340
Total Functional Expenses	\$ 510,455	\$ 22,036	\$ 93,699	\$ 626,190	\$ 589,970	\$ 27,584	\$ 128,070	\$ 745,624	\$ 2,648,738	\$ 60,252	\$ 335,888	\$ 3,044,878

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Functional Expenses  
Form 990 Detail Listed by State and Certain Markets  
Year Ended December 31, 2008

Schedule 2

	Arkansas				California							
					Los Angeles				Orange County			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 259,618	\$ -	\$ -	\$ 259,618	\$ 1,712,388	\$ -	\$ -	\$ 1,712,388	\$ 196,301	\$ -	\$ -	\$ 196,301
Employee Costs:												
Salaries	182,437	15,203	55,745	253,385	916,766	76,386	280,092	1,273,244	275,895	22,835	83,728	382,458
Pension Plan Contribution	7,834	653	2,394	10,881	34,012	2,834	10,393	47,239	14,886	1,241	4,549	20,676
Other Employee Costs	20,640	1,720	6,307	28,667	92,332	7,694	28,213	128,239	30,670	2,556	9,371	42,597
Payroll Taxes	13,810	1,151	4,220	19,181	79,881	6,657	24,408	110,946	23,448	1,954	7,165	32,567
<i>Subtotal Employee Costs</i>	<u>224,721</u>	<u>18,727</u>	<u>68,666</u>	<u>312,114</u>	<u>1,122,991</u>	<u>93,571</u>	<u>343,106</u>	<u>1,559,668</u>	<u>344,899</u>	<u>28,586</u>	<u>104,813</u>	<u>478,298</u>
Professional fees:												
Management	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-	-	-	-	-
Other	81	2	146	229	55,405	22	13,887	69,314	2,675	182	2,628	5,485
<i>Subtotal Professional Fees</i>	<u>81</u>	<u>2</u>	<u>146</u>	<u>229</u>	<u>55,405</u>	<u>22</u>	<u>13,887</u>	<u>69,314</u>	<u>2,675</u>	<u>182</u>	<u>2,628</u>	<u>5,485</u>
Advertising and promotion	7,939	38	9,123	17,100	8,258	103	6,268	14,629	1,312	30	4,909	6,151
Office expenses	13,937	1,161	4,257	19,355	69,334	5,720	21,190	96,244	26,492	2,167	7,969	36,628
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	40,291	1,425	5,289	47,005	165,149	13,762	50,462	229,373	108,930	4,095	15,013	128,038
Travel	11,306	538	4,668	16,512	38,476	1,394	14,002	53,872	14,427	288	7,904	22,619
Conference and Meetings	19,338	65	240	19,643	174,361	61	990	175,412	12,355	5	183	12,543
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	395	-	355	750	360	-	440	800
Other:												
Supplies	25,433	3	1,262	26,698	25,008	10	9,628	34,646	6,513	-	5,274	11,787
Postage and Shipping	2,944	-	3,433	6,377	8,835	-	7,754	16,589	1,469	-	4,451	5,920
Printing and Publications	5,489	-	5,389	10,878	40,795	-	75,124	115,919	11,409	-	31,960	43,369
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	4,302	101	4,712	9,115	15,062	379	6,646	22,087	3,049	47	3,052	6,148
<i>Subtotal Other</i>	<u>38,168</u>	<u>104</u>	<u>14,796</u>	<u>53,068</u>	<u>89,700</u>	<u>389</u>	<u>99,152</u>	<u>189,241</u>	<u>22,440</u>	<u>47</u>	<u>44,737</u>	<u>67,224</u>
<b>Total Functional Expenses</b>	<u>\$ 615,399</u>	<u>\$ 22,060</u>	<u>\$ 107,185</u>	<u>\$ 744,644</u>	<u>\$ 3,436,457</u>	<u>\$ 115,022</u>	<u>\$ 549,412</u>	<u>\$ 4,100,891</u>	<u>\$ 730,091</u>	<u>\$ 35,400</u>	<u>\$ 188,596</u>	<u>\$ 954,087</u>

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Functional Expenses  
Form 990 Detail Listed by State and Certain Markets  
Year Ended December 31, 2008

Schedule 2

California (continued)

	Sacramento				San Diego				San Francisco			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 593,768	\$ -	\$ -	\$ 593,768	\$ 431,629	\$ -	\$ -	\$ 431,629	\$ 1,337,371	\$ -	\$ -	\$ 1,337,371
Employee Costs:												
Salaries	119,960	9,997	36,654	166,611	274,312	22,859	83,818	380,989	357,387	29,657	114,751	501,795
Pension Plan Contribution	4,041	337	1,235	5,613	14,890	1,241	4,550	20,681	19,057	1,588	5,823	26,468
Other Employee Costs	15,021	1,252	4,590	20,863	36,127	3,011	11,039	50,177	41,228	3,436	12,597	57,261
Payroll Taxes	10,768	897	3,290	14,955	24,439	2,037	7,467	33,943	33,950	2,829	10,374	47,153
<i>Subtotal Employee Costs</i>	<u>149,790</u>	<u>12,483</u>	<u>45,769</u>	<u>208,042</u>	<u>349,768</u>	<u>29,148</u>	<u>106,874</u>	<u>485,790</u>	<u>451,622</u>	<u>37,510</u>	<u>143,545</u>	<u>632,677</u>
Professional fees:												
Management	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-	-	-	-	-
Other	302	-	1,210	1,512	3,392	111	3,813	7,316	3,262	-	3,262	6,524
<i>Subtotal Professional Fees</i>	<u>302</u>	<u>-</u>	<u>1,210</u>	<u>1,512</u>	<u>3,392</u>	<u>111</u>	<u>3,813</u>	<u>7,316</u>	<u>3,262</u>	<u>-</u>	<u>3,262</u>	<u>6,524</u>
Advertising and promotion	1,694	21	1,897	3,612	4,303	27	3,797	8,127	19,212	209	16,604	36,025
Office expenses	15,287	1,267	4,820	21,374	18,843	1,567	5,787	26,197	24,880	2,027	7,685	34,592
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	44,037	3,665	13,492	61,194	63,455	5,005	18,350	86,810	96,587	8,049	29,513	134,149
Travel	9,004	277	7,781	17,062	16,649	931	5,820	23,400	17,782	624	8,155	26,561
Conference and Meetings	17,930	6	226	18,162	11,456	225	1,019	12,700	73,692	15	536	74,243
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	30	-	170	200	263	-	205	468	175	-	175	350
Other:												
Supplies	3,242	-	4,899	8,141	34,238	-	2,053	36,291	8,667	-	7,567	16,234
Postage and Shipping	3,360	-	4,314	7,674	6,002	-	3,833	9,835	6,123	-	4,977	11,100
Printing and Publications	9,264	-	15,897	25,161	17,582	-	23,012	40,594	14,963	-	19,224	34,187
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	1,079	30	1,219	2,328	3,480	41	2,308	5,829	6,881	26	2,978	9,885
<i>Subtotal Other</i>	<u>16,945</u>	<u>30</u>	<u>26,329</u>	<u>43,304</u>	<u>61,302</u>	<u>41</u>	<u>31,206</u>	<u>92,549</u>	<u>36,634</u>	<u>26</u>	<u>34,746</u>	<u>71,406</u>
<b>Total Functional Expenses</b>	<b>\$ 848,787</b>	<b>\$ 17,749</b>	<b>\$ 101,694</b>	<b>\$ 968,230</b>	<b>\$ 961,060</b>	<b>\$ 37,055</b>	<b>\$ 176,871</b>	<b>\$ 1,174,986</b>	<b>\$ 2,061,217</b>	<b>\$ 48,460</b>	<b>\$ 244,221</b>	<b>\$ 2,353,898</b>

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Functional Expenses  
Form 990 Detail Listed by State and Certain Markets  
Year Ended December 31, 2008

Schedule 2

California (continued)

	San Jose				Other				Total California			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 901,563	\$ -	\$ -	\$ 901,563	\$ 652,284	\$ -	\$ -	\$ 652,284	\$ 5,825,304	\$ -	\$ -	\$ 5,825,304
Employee Costs:												
Salaries	231,618	19,301	70,772	321,691	83,471	6,956	25,505	115,932	2,259,409	187,991	695,320	3,142,720
Pension Plan Contribution	15,075	1,256	4,606	20,937	4,172	347	1,274	5,793	106,133	8,844	32,430	147,407
Other Employee Costs	18,252	1,521	5,577	25,350	13,187	1,098	4,029	18,314	246,817	20,568	75,416	342,801
Payroll Taxes	19,922	1,660	6,087	27,669	7,630	636	2,332	10,598	200,038	16,670	61,123	277,831
<i>Subtotal Employee Costs</i>	<u>284,867</u>	<u>23,738</u>	<u>87,042</u>	<u>395,647</u>	<u>108,460</u>	<u>9,037</u>	<u>33,140</u>	<u>150,637</u>	<u>2,812,397</u>	<u>234,073</u>	<u>864,289</u>	<u>3,910,759</u>
Professional fees:												
Management	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-	-	-	-	-
Other	12,228	7	10,377	22,612	1,850	31	1,590	3,471	79,114	353	36,767	116,234
<i>Subtotal Professional Fees</i>	<u>12,228</u>	<u>7</u>	<u>10,377</u>	<u>22,612</u>	<u>1,850</u>	<u>31</u>	<u>1,590</u>	<u>3,471</u>	<u>79,114</u>	<u>353</u>	<u>36,767</u>	<u>116,234</u>
Advertising and promotion	22,256	569	17,599	40,424	1,193	16	1,057	2,266	58,128	975	52,131	111,234
Office expenses	19,039	1,578	5,886	26,503	10,558	876	3,261	14,695	184,433	15,202	56,598	256,233
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	36,577	3,048	11,176	50,801	35,556	2,963	10,865	49,384	550,291	40,587	148,871	739,749
Travel	16,886	577	9,157	26,620	14,905	367	8,575	23,847	128,129	4,458	61,394	193,981
Conference and Meetings	17,826	10	359	18,195	3,267	5	155	3,427	310,887	327	3,468	314,682
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	1,223	-	1,345	2,568
Other:												
Supplies	1,091	-	1,113	2,204	3,753	-	3,524	7,277	82,512	10	34,058	116,580
Postage and Shipping	5,156	-	5,830	10,986	4,232	-	3,918	8,150	35,177	-	35,077	70,254
Printing and Publications	21,048	-	28,740	49,788	7,302	-	10,931	18,233	122,363	-	204,888	327,251
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	900	73	-	973	400	-	-	400	30,851	596	16,203	47,650
<i>Subtotal Other</i>	<u>28,195</u>	<u>73</u>	<u>35,683</u>	<u>63,951</u>	<u>15,687</u>	<u>-</u>	<u>18,373</u>	<u>34,060</u>	<u>270,903</u>	<u>606</u>	<u>290,226</u>	<u>561,735</u>
<b>Total Functional Expenses</b>	<b>\$ 1,339,437</b>	<b>\$ 29,600</b>	<b>\$ 177,279</b>	<b>\$ 1,546,316</b>	<b>\$ 843,760</b>	<b>\$ 13,295</b>	<b>\$ 77,016</b>	<b>\$ 934,071</b>	<b>\$ 10,220,809</b>	<b>\$ 296,581</b>	<b>\$ 1,515,089</b>	<b>\$ 12,032,479</b>

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Functional Expenses  
Form 990 Detail Listed by State and Certain Markets  
Year Ended December 31, 2008

Schedule 2

Colorado

	Denver				Other				Total Colorado			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 577,158	\$ -	\$ -	\$ 577,158	\$ 118,870	\$ -	\$ -	\$ 118,870	\$ 696,028	\$ -	\$ -	\$ 696,028
Employee Costs:												
Salaries	400,072	33,333	122,221	555,626	49,093	4,091	15,000	68,184	449,165	37,424	137,221	623,810
Pension Plan Contribution	21,534	1,794	6,580	29,908	2,642	221	807	3,670	24,176	2,015	7,387	33,578
Other Employee Costs	41,208	3,434	12,591	57,233	5,058	422	1,546	7,026	46,266	3,856	14,137	64,259
Payroll Taxes	37,596	3,133	11,488	52,217	4,615	385	1,410	6,410	42,211	3,518	12,898	58,627
<i>Subtotal Employee Costs</i>	<u>500,410</u>	<u>41,694</u>	<u>152,880</u>	<u>694,984</u>	<u>61,408</u>	<u>5,119</u>	<u>18,763</u>	<u>85,290</u>	<u>561,818</u>	<u>46,813</u>	<u>171,643</u>	<u>780,274</u>
Professional fees:												
Management	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-	-	-	-	-
Other	110,424	22	1,020	111,466	17	1	5	23	110,441	23	1,025	111,489
<i>Subtotal Professional Fees</i>	<u>110,424</u>	<u>22</u>	<u>1,020</u>	<u>111,466</u>	<u>17</u>	<u>1</u>	<u>5</u>	<u>23</u>	<u>110,441</u>	<u>23</u>	<u>1,025</u>	<u>111,489</u>
Advertising and promotion	28,634	116	10,323	39,073	480	14	362	856	29,114	130	10,685	39,929
Office expenses	49,767	2,100	7,789	59,656	3,492	283	1,079	4,854	53,259	2,383	8,868	64,510
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	165,017	3,446	12,634	181,097	5,043	420	1,541	7,004	170,060	3,866	14,175	188,101
Travel	36,837	655	9,098	46,590	2,621	40	1,382	4,043	39,458	695	10,480	50,633
Conference and Meetings	139,248	115	788	140,151	87	2	50	139	139,335	117	838	140,290
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Other:												
Supplies	222,193	14	6,192	228,399	828	-	828	1,656	223,021	14	7,020	230,055
Postage and Shipping	12,326	2	5,633	17,961	658	-	625	1,283	12,984	2	6,258	19,244
Printing and Publications	52,749	-	27,819	80,568	2,243	-	2,162	4,405	54,992	-	29,981	84,973
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	15,538	461	3,084	19,083	1,371	39	1,047	2,457	16,909	500	4,131	21,540
<i>Subtotal Other</i>	<u>302,806</u>	<u>477</u>	<u>42,728</u>	<u>346,011</u>	<u>5,100</u>	<u>39</u>	<u>4,662</u>	<u>9,801</u>	<u>307,906</u>	<u>516</u>	<u>47,390</u>	<u>355,812</u>
Total Functional Expenses	<u>\$ 1,910,301</u>	<u>\$ 48,625</u>	<u>\$ 237,260</u>	<u>\$ 2,196,186</u>	<u>\$ 197,118</u>	<u>\$ 5,918</u>	<u>\$ 27,844</u>	<u>\$ 230,880</u>	<u>\$ 2,107,419</u>	<u>\$ 54,543</u>	<u>\$ 265,104</u>	<u>\$ 2,427,066</u>

See accompanying note to the supplemental schedules

American Diabetes Association  
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Schedule 2

Connecticut

	Hartford			Other				Total Connecticut				
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 675,267	\$ -	\$ -	\$ 675,267	\$ -	\$ -	\$ -	\$ -	\$ 675,267	\$ -	\$ -	\$ 675,267
Employee Costs:												
Salaries	292,648	24,387	89,420	406,455	-	-	-	-	292,648	24,387	89,420	406,455
Pension Plan Contribution	10,305	859	3,149	14,313	-	-	-	-	10,305	859	3,149	14,313
Other Employee Costs	28,124	2,344	8,593	39,061	-	-	-	-	28,124	2,344	8,593	39,061
Payroll Taxes	27,726	2,311	8,472	38,509	-	-	-	-	27,726	2,311	8,472	38,509
<i>Subtotal Employee Costs</i>	<u>358,803</u>	<u>29,901</u>	<u>109,634</u>	<u>498,338</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>358,803</u>	<u>29,901</u>	<u>109,634</u>	<u>498,338</u>
Professional fees:												
Management	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-	-	-	-	-
Other	40	-	40	80	-	-	-	-	40	-	40	80
<i>Subtotal Professional Fees</i>	<u>40</u>	<u>-</u>	<u>40</u>	<u>80</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40</u>	<u>-</u>	<u>40</u>	<u>80</u>
Advertising and promotion	1,487	54	876	2,417	-	-	-	-	1,487	54	876	2,417
Office expenses	27,984	1,802	6,607	36,393	347	-	342	689	28,331	1,802	6,949	37,082
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	44,441	3,703	13,579	61,723	3,437	287	1,050	4,774	47,878	3,990	14,629	66,497
Travel	15,338	181	7,999	23,518	3,270	-	3,271	6,541	18,608	181	11,270	30,059
Conference and Meetings	53,212	205	750	54,167	24	2	8	34	53,236	207	758	54,201
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Other:												
Supplies	1,973	-	2,309	4,282	251	-	252	503	2,224	-	2,561	4,785
Postage and Shipping	6,492	-	4,891	11,383	523	-	524	1,047	7,015	-	5,415	12,430
Printing and Publications	10,296	-	12,464	22,760	1,341	-	1,341	2,682	11,637	-	13,805	25,442
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	3,812	89	19,014	22,915	69	-	69	138	3,881	89	19,083	23,053
<i>Subtotal Other</i>	<u>22,573</u>	<u>89</u>	<u>38,678</u>	<u>61,340</u>	<u>2,184</u>	<u>-</u>	<u>2,186</u>	<u>4,370</u>	<u>24,757</u>	<u>89</u>	<u>40,864</u>	<u>65,710</u>
<b>Total Functional Expenses</b>	<u>\$ 1,199,145</u>	<u>\$ 35,935</u>	<u>\$ 178,163</u>	<u>\$ 1,413,243</u>	<u>\$ 9,262</u>	<u>\$ 289</u>	<u>\$ 6,857</u>	<u>\$ 16,408</u>	<u>\$ 1,208,407</u>	<u>\$ 36,224</u>	<u>\$ 185,020</u>	<u>\$ 1,429,651</u>

See accompanying note to the supplemental schedules

American Diabetes Association  
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Schedule 2

	Delaware				Florida											
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Pensacola				Other				Total Florida			
					Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 33,240	\$ -	\$ -	\$ 33,240	\$ 18,056	\$ -	\$ -	\$ 18,056	\$ 2,214,062	\$ -	\$ -	\$ 2,214,062	\$ 2,232,118	\$ -	\$ -	\$ 2,232,118
Employee Costs:																
Salaries	-	-	-	-	23,299	1,942	7,119	32,360	983,621	81,265	306,411	1,371,297	1,006,920	83,207	313,530	1,403,657
Pension Plan Contribution	-	-	-	-	1,353	113	413	1,879	41,270	3,439	12,611	57,320	42,623	3,552	13,024	59,199
Other Employee Costs	-	-	-	-	2,164	182	661	3,007	95,758	8,069	29,260	133,087	97,922	8,251	29,921	136,094
Payroll Taxes	-	-	-	-	2,017	168	616	2,801	81,413	6,785	24,877	113,075	83,430	6,953	25,493	115,876
Subtotal Employee Costs	-	-	-	-	28,833	2,405	8,809	40,047	1,202,062	99,558	373,159	1,674,779	1,230,895	101,963	381,968	1,714,826
Professional fees:																
Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	912	-	3,649	4,561	-	-	-	-	3,463	192	1,860	5,515	3,463	192	1,860	5,515
Subtotal Professional Fees	912	-	3,649	4,561	-	-	-	-	3,463	192	1,860	5,515	3,463	192	1,860	5,515
Advertising and promotion	4,749	18	1,400	6,167	75	6	23	104	48,252	138	48,387	96,777	48,327	144	48,410	96,881
Office expenses	15,972	1,328	4,906	22,206	11,471	956	3,505	15,932	78,606	6,450	24,074	109,130	90,077	7,406	27,579	125,062
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	33,308	1,368	5,016	39,692	11,193	813	2,981	14,987	175,136	14,049	51,620	240,805	186,329	14,862	54,601	255,792
Travel	15,385	363	3,104	18,852	2,904	130	876	3,910	60,581	1,598	26,208	88,387	63,485	1,728	27,084	92,297
Conference and Meetings	15,261	11	42	15,314	3,452	8	41	3,501	343,036	98	1,110	344,244	346,488	106	1,151	347,745
Interest	-	-	-	-	-	-	-	-	-	10	-	10	-	10	-	10
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	70	-	280	350	200	-	-	200	885	-	865	1,750	1,085	-	865	1,950
Other:																
Supplies	4,538	-	2,794	7,332	1,530	-	181	1,711	35,342	32	12,259	47,633	36,872	32	12,440	49,344
Postage and Shipping	2,567	-	595	3,162	661	-	379	1,040	21,900	-	19,667	41,567	22,561	-	20,046	42,607
Printing and Publications	5,942	-	5,140	11,082	2,201	-	1,273	3,474	50,379	-	53,964	104,343	52,580	-	55,237	107,817
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	2,980	195	761	3,936	2,070	155	567	2,792	9,535	273	5,918	15,726	11,605	428	6,485	18,518
Subtotal Other	16,027	195	9,290	25,512	6,462	155	2,400	9,017	117,156	305	91,808	209,269	123,618	460	94,208	218,286
Total Functional Expenses	\$ 134,924	\$ 3,283	\$ 27,687	\$ 165,894	\$ 82,646	\$ 4,473	\$ 18,635	\$ 105,754	\$ 4,243,239	\$ 122,398	\$ 619,091	\$ 4,984,728	\$ 4,325,885	\$ 126,871	\$ 637,726	\$ 5,090,482

See accompanying note to the supplemental schedules

American Diabetes Association  
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Schedule 2

Georgia

	Georgia											
	Atlanta				Other				Total Georgia			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 944,461	\$ -	\$ -	\$ 944,461	\$ 192,814	\$ -	\$ -	\$ 192,814	\$ 1,137,275	\$ -	\$ -	\$ 1,137,275
Employee Costs:												
Salaries	274,425	22,846	83,855	381,126	138,219	11,518	42,233	191,970	412,644	34,364	126,088	573,096
Pension Plan Contribution	14,553	1,213	4,447	20,213	8,005	667	2,446	11,118	22,558	1,880	6,893	31,331
Other Employee Costs	22,340	1,897	6,826	31,063	12,792	1,075	3,909	17,776	35,132	2,972	10,735	48,839
Payroll Taxes	22,492	1,874	6,873	31,239	11,944	996	3,649	16,589	34,436	2,870	10,522	47,828
<i>Subtotal Employee Costs</i>	<u>333,810</u>	<u>27,830</u>	<u>102,001</u>	<u>463,641</u>	<u>170,960</u>	<u>14,256</u>	<u>52,237</u>	<u>237,453</u>	<u>504,770</u>	<u>42,086</u>	<u>154,238</u>	<u>701,094</u>
Professional fees:												
Management	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-	-	-	-	-
Other	12,387	26	3,723	16,136	92	-	195	287	12,479	26	3,918	16,423
<i>Subtotal Professional Fees</i>	<u>12,387</u>	<u>26</u>	<u>3,723</u>	<u>16,136</u>	<u>92</u>	<u>-</u>	<u>195</u>	<u>287</u>	<u>12,479</u>	<u>26</u>	<u>3,918</u>	<u>16,423</u>
Advertising and promotion	23,357	46	13,399	36,802	4,007	33	6,251	10,291	27,364	79	19,650	47,093
Office expenses	22,831	1,948	6,976	31,755	14,715	1,066	4,184	19,965	37,546	3,014	11,160	51,720
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	74,823	5,579	20,455	100,857	21,834	1,815	6,775	30,424	96,657	7,394	27,230	131,281
Travel	25,256	1,457	11,731	38,444	6,055	268	3,945	10,268	31,311	1,725	15,676	48,712
Conference and Meetings	125,177	20	362	125,559	5,660	53	272	5,985	130,837	73	634	131,544
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	420	-	380	800	45	-	105	150	465	-	485	950
Other:												
Supplies	33,034	-	10,482	43,516	4,478	-	4,795	9,273	37,512	-	15,277	52,789
Postage and Shipping	18,867	30	11,250	30,147	1,635	-	1,422	3,057	20,502	30	12,672	33,204
Printing and Publications	35,299	-	45,940	81,239	8,135	-	9,615	17,750	43,434	-	55,555	98,989
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	11,291	173	5,363	16,827	2,021	94	723	2,838	13,312	267	6,086	19,665
<i>Subtotal Other</i>	<u>98,491</u>	<u>203</u>	<u>73,035</u>	<u>171,729</u>	<u>16,269</u>	<u>94</u>	<u>16,555</u>	<u>32,918</u>	<u>114,760</u>	<u>297</u>	<u>89,590</u>	<u>204,647</u>
<b>Total Functional Expenses</b>	<u>\$ 1,661,013</u>	<u>\$ 37,109</u>	<u>\$ 232,062</u>	<u>\$ 1,930,184</u>	<u>\$ 432,451</u>	<u>\$ 17,585</u>	<u>\$ 90,519</u>	<u>\$ 540,555</u>	<u>\$ 2,093,464</u>	<u>\$ 54,694</u>	<u>\$ 322,581</u>	<u>\$ 2,470,739</u>

See accompanying note to the supplemental schedules

American Diabetes Association  
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Schedule 2

	Hawaii				Idaho			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 239,881	\$ -	\$ -	\$ 239,881	\$ 87,498	\$ -	\$ -	\$ 87,498
Employee Costs:								
Salaries	180,020	15,002	55,006	250,028	781	65	239	1,085
Pension Plan Contribution	8,073	673	2,467	11,213	60	5	18	83
Other Employee Costs	14,100	1,175	4,308	19,583	644	54	197	895
Payroll Taxes	13,362	1,113	4,083	18,558	217	18	66	301
<i>Subtotal Employee Costs</i>	<u>215,555</u>	<u>17,963</u>	<u>65,864</u>	<u>299,382</u>	<u>1,702</u>	<u>142</u>	<u>520</u>	<u>2,364</u>
Professional fees:								
Management	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-
Other	24,368	94	2,452	26,914	-	-	-	-
<i>Subtotal Professional Fees</i>	<u>24,368</u>	<u>94</u>	<u>2,452</u>	<u>26,914</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Advertising and promotion	588	6	21	615	467	39	143	649
Office expenses	16,656	1,388	5,089	23,133	410	34	125	569
Information Technology	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-
Occupancy	46,192	3,849	14,114	64,155	125	10	38	173
Travel	10,396	190	1,350	11,936	236	14	93	343
Conference and Meetings	7,150	111	524	7,785	45	1	26	72
Interest	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-
Other:								
Supplies	1,725	-	431	2,156	-	-	-	-
Postage and Shipping	1,494	-	1,475	2,969	235	-	8	243
Printing and Publications	1,300	-	1,001	2,301	332	-	16	348
Telecommunications	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-
Miscellaneous	1,158	43	674	1,875	-	-	-	-
<i>Subtotal Other</i>	<u>5,677</u>	<u>43</u>	<u>3,581</u>	<u>9,301</u>	<u>567</u>	<u>-</u>	<u>24</u>	<u>591</u>
<b>Total Functional Expenses</b>	<u>\$ 566,463</u>	<u>\$ 23,644</u>	<u>\$ 92,995</u>	<u>\$ 683,102</u>	<u>\$ 91,050</u>	<u>\$ 240</u>	<u>\$ 969</u>	<u>\$ 92,259</u>

See accompanying note to the supplemental schedules

American Diabetes Association  
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Schedule 2

Illinois												
	Chicago				Other				Total Illinois			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 1,855,351	\$ -	\$ -	\$ 1,855,351	\$ 352,442	\$ -	\$ -	\$ 352,442	\$ 2,207,793	\$ -	\$ -	\$ 2,207,793
Employee Costs:												
Salaries	771,885	64,323	235,852	1,072,060	152,213	12,670	46,456	211,339	924,098	76,993	282,308	1,283,399
Pension Plan Contribution	38,462	3,205	11,752	53,419	7,426	619	2,269	10,314	45,888	3,824	14,021	63,733
Other Employee Costs	76,761	6,397	23,455	106,613	18,124	1,510	5,538	25,172	94,885	7,907	28,993	131,785
Payroll Taxes	67,217	5,601	20,539	93,357	13,340	1,112	4,076	18,528	80,557	6,713	24,615	111,885
<i>Subtotal Employee Costs</i>	<u>954,325</u>	<u>79,526</u>	<u>291,598</u>	<u>1,325,449</u>	<u>191,103</u>	<u>15,911</u>	<u>58,339</u>	<u>265,353</u>	<u>1,145,428</u>	<u>95,437</u>	<u>349,937</u>	<u>1,590,802</u>
Professional fees:												
Management	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,349	8	1,742	3,099	90	-	101	191	1,439	8	1,843	3,290
<i>Subtotal Professional Fees</i>	<u>1,349</u>	<u>8</u>	<u>1,742</u>	<u>3,099</u>	<u>90</u>	<u>-</u>	<u>101</u>	<u>191</u>	<u>1,439</u>	<u>8</u>	<u>1,843</u>	<u>3,290</u>
Advertising and promotion	4,034	-	2,630	6,664	2,040	68	1,680	3,788	6,074	68	4,310	10,452
Office expenses	36,660	3,053	11,219	50,932	15,407	1,284	4,708	21,399	52,067	4,337	15,927	72,331
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	221,583	8,928	32,738	263,249	66,903	2,569	9,416	78,888	288,486	11,497	42,154	342,137
Travel	24,275	787	8,623	33,685	8,904	217	8,270	17,391	33,179	1,004	16,893	51,076
Conference and Meetings	99,482	205	752	100,439	2,160	62	226	2,448	101,642	267	978	102,887
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	500	-	445	945	335	-	1,718	2,053	835	-	2,163	2,998
Other:												
Supplies	121,929	-	2,253	124,182	36,460	-	1,859	38,319	158,389	-	4,112	162,501
Postage and Shipping	12,380	35	10,402	22,817	6,724	-	4,336	11,060	19,104	35	14,738	33,877
Printing and Publications	39,270	67	22,616	61,953	4,557	-	6,661	11,218	43,827	67	29,277	73,171
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	4,482	178	1,986	6,646	2,373	73	1,101	3,547	6,855	251	3,087	10,193
<i>Subtotal Other</i>	<u>178,061</u>	<u>280</u>	<u>37,257</u>	<u>215,598</u>	<u>50,114</u>	<u>73</u>	<u>13,957</u>	<u>64,144</u>	<u>228,175</u>	<u>353</u>	<u>51,214</u>	<u>279,742</u>
<b>Total Functional Expenses</b>	<u>\$ 3,375,620</u>	<u>\$ 92,787</u>	<u>\$ 387,004</u>	<u>\$ 3,855,411</u>	<u>\$ 689,498</u>	<u>\$ 20,184</u>	<u>\$ 98,415</u>	<u>\$ 808,097</u>	<u>\$ 4,065,118</u>	<u>\$ 112,971</u>	<u>\$ 485,419</u>	<u>\$ 4,662,508</u>

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Functional Expenses  
Form 990 Detail Listed by State and Certain Markets  
Year Ended December 31, 2008

Schedule 2

	Indiana				Iowa			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 546,941	\$ -	\$ -	\$ 546,941	\$ 608,493	\$ -	\$ -	\$ 608,493
Employee Costs:								
Salaries	385,512	31,854	120,061	537,427	174,791	14,561	53,431	242,783
Pension Plan Contribution	16,206	1,351	4,952	22,509	8,670	723	2,649	12,042
Other Employee Costs	51,911	4,326	15,862	72,099	30,084	2,507	9,192	41,783
Payroll Taxes	31,141	2,595	9,515	43,251	18,438	1,536	5,634	25,608
<i>Subtotal Employee Costs</i>	<u>484,770</u>	<u>40,126</u>	<u>150,390</u>	<u>675,286</u>	<u>231,983</u>	<u>19,327</u>	<u>70,906</u>	<u>322,216</u>
Professional fees:								
Management	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-
Other	101	-	400	501	-	-	-	-
<i>Subtotal Professional Fees</i>	<u>101</u>	<u>-</u>	<u>400</u>	<u>501</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Advertising and promotion	5,458	271	3,006	8,735	5,429	268	3,005	8,702
Office expenses	48,078	4,006	14,694	66,778	22,386	1,866	6,840	31,092
Information Technology	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-
Occupancy	114,468	3,985	14,610	133,063	23,966	1,997	7,323	33,286
Travel	18,860	717	10,911	30,488	12,281	424	9,756	22,461
Conference and Meetings	3,415	149	546	4,110	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Insurance	93	-	360	453	60	-	290	350
Other:								
Supplies	126,428	-	318	126,746	1,818	-	3,955	5,773
Postage and Shipping	13,957	-	11,800	25,757	4,154	-	8,167	12,321
Printing and Publications	25,617	-	25,699	51,316	7,661	-	11,265	18,926
Telecommunications	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-
Miscellaneous	4,658	649	3,057	8,364	3,811	226	2,281	6,318
<i>Subtotal Other</i>	<u>170,660</u>	<u>649</u>	<u>40,874</u>	<u>212,183</u>	<u>17,444</u>	<u>226</u>	<u>25,668</u>	<u>43,338</u>
<b>Total Functional Expenses</b>	<u>\$ 1,392,844</u>	<u>\$ 49,903</u>	<u>\$ 235,791</u>	<u>\$ 1,678,538</u>	<u>\$ 922,042</u>	<u>\$ 24,108</u>	<u>\$ 123,788</u>	<u>\$ 1,069,938</u>

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Functional Expenses  
Form 990 Detail Listed by State and Certain Markets  
Year Ended December 31, 2008

Schedule 2

	Kansas				Kentucky			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 342,823	\$ -	\$ -	\$ 342,823	\$ 391,851	\$ -	\$ -	\$ 391,851
Employee Costs:								
Salaries	134,713	11,226	41,162	187,101	236,393	19,699	72,231	328,323
Pension Plan Contribution	4,645	387	1,419	6,451	9,215	768	2,816	12,799
Other Employee Costs	23,607	1,967	7,213	32,787	17,204	1,451	5,257	23,912
Payroll Taxes	10,956	913	3,348	15,217	21,846	1,821	6,675	30,342
<i>Subtotal Employee Costs</i>	<u>173,921</u>	<u>14,493</u>	<u>53,142</u>	<u>241,556</u>	<u>284,658</u>	<u>23,739</u>	<u>86,979</u>	<u>395,376</u>
Professional fees:								
Management	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-
Other	150	-	-	150	176	-	-	176
<i>Subtotal Professional Fees</i>	<u>150</u>	<u>-</u>	<u>-</u>	<u>150</u>	<u>176</u>	<u>-</u>	<u>-</u>	<u>176</u>
Advertising and promotion	279	14	159	452	324	15	204	543
Office expenses	10,431	869	3,187	14,487	17,841	1,485	5,464	24,790
Information Technology	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-
Occupancy	70,172	2,307	8,459	80,938	45,580	1,593	5,842	53,015
Travel	10,664	630	4,651	15,945	12,041	520	5,459	18,020
Conference and Meetings	15,847	-	-	15,847	4,756	378	1,525	6,659
Interest	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Insurance	30	-	170	200	675	-	544	1,219
Other:								
Supplies	125,545	-	742	126,287	79,227	-	4,372	83,599
Postage and Shipping	1,885	-	872	2,757	6,141	-	4,555	10,696
Printing and Publications	4,569	-	2,955	7,524	11,520	-	10,297	21,817
Telecommunications	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-
Miscellaneous	3,884	65	1,938	5,887	7,325	78	10,874	18,277
<i>Subtotal Other</i>	<u>135,883</u>	<u>65</u>	<u>6,507</u>	<u>142,455</u>	<u>104,213</u>	<u>78</u>	<u>30,098</u>	<u>134,389</u>
<b>Total Functional Expenses</b>	<u>\$ 760,200</u>	<u>\$ 18,378</u>	<u>\$ 76,275</u>	<u>\$ 854,853</u>	<u>\$ 862,115</u>	<u>\$ 27,808</u>	<u>\$ 136,115</u>	<u>\$ 1,026,038</u>

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Functional Expenses  
Form 990 Detail Listed by State and Certain Markets  
Year Ended December 31, 2008

Schedule 2

	Louisiana											
	Baton Rouge				Other				Total Louisiana			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 146,862	\$ -	\$ -	\$ 146,862	\$ 557,075	\$ -	\$ -	\$ 557,075	\$ 703,937	\$ -	\$ -	\$ 703,937
Employee Costs:												
Salaries	38,262	3,188	11,691	53,141	138,829	11,570	42,420	192,819	177,091	14,758	54,111	245,960
Pension Plan Contribution	1,685	140	515	2,340	6,112	510	1,867	8,489	7,797	650	2,382	10,829
Other Employee Costs	4,360	363	1,332	6,055	15,820	1,319	4,834	21,973	20,180	1,682	6,166	28,028
Payroll Taxes	3,007	251	919	4,177	10,913	909	3,334	15,156	13,920	1,160	4,253	19,333
Subtotal Employee Costs	47,314	3,942	14,457	65,713	171,674	14,308	52,455	238,437	218,988	18,250	66,912	304,150
Professional fees:												
Management	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,403	-	-	1,403	11	2	4	17	1,414	2	4	1,420
Subtotal Professional Fees	1,403	-	-	1,403	11	2	4	17	1,414	2	4	1,420
Advertising and promotion	315	10	329	654	5,884	32	5,123	11,039	6,199	42	5,452	11,693
Office expenses	16,834	1,403	5,143	23,380	16,091	1,338	4,908	22,337	32,925	2,741	10,051	45,717
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	13,470	1,106	4,055	18,631	22,302	1,732	6,352	30,386	35,772	2,838	10,407	49,017
Travel	11,342	222	3,773	15,337	12,498	231	2,655	15,384	23,840	453	6,428	30,721
Conference and Meetings	21	2	7	30	-	-	-	-	21	2	7	30
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Other:												
Supplies	5,633	7	1,285	6,925	38,184	26	1,987	40,197	43,817	33	3,272	47,122
Postage and Shipping	4,504	-	1,570	6,074	5,185	-	1,692	6,877	9,689	-	3,262	12,951
Printing and Publications	7,405	-	7,105	14,510	9,768	-	2,523	12,291	17,173	-	9,628	26,801
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	167	12	97	276	2,492	134	550	3,176	2,659	146	647	3,452
Subtotal Other	17,709	19	10,057	27,785	55,629	160	6,752	62,541	73,338	179	16,809	90,326
Total Functional Expenses	\$ 255,270	\$ 6,704	\$ 37,821	\$ 299,795	\$ 841,164	\$ 17,803	\$ 78,249	\$ 937,216	\$ 1,096,434	\$ 24,507	\$ 116,070	\$ 1,237,011

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Functional Expenses  
Form 990 Detail Listed by State and Certain Markets  
Year Ended December 31, 2008

Schedule 2

	Maine				Maryland											
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Baltimore				Other				Total Maryland			
					Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 254,881	\$ -	\$ -	\$ 254,881	\$ 556,698	\$ -	\$ -	\$ 556,698	\$ 266,991	\$ -	\$ -	\$ 266,991	\$ 823,689	\$ -	\$ -	\$ 823,689
Employee Costs:																
Salaries	95,085	7,918	29,072	132,075	335,143	27,929	102,405	465,477	223,915	18,659	68,418	310,992	559,058	46,588	170,823	776,469
Pension Plan Contribution	3,764	314	1,150	5,228	15,090	1,257	4,611	20,958	11,780	982	3,599	16,361	26,870	2,239	8,210	37,319
Other Employee Costs	8,886	741	2,715	12,342	35,526	2,961	10,855	49,342	19,566	1,630	5,979	27,175	55,092	4,591	16,834	76,517
Payroll Taxes	8,675	723	2,651	12,049	31,468	2,622	9,615	43,705	20,713	1,726	6,329	28,768	52,181	4,348	15,944	72,473
<i>Subtotal Employee Costs</i>	<u>116,410</u>	<u>9,696</u>	<u>35,588</u>	<u>161,694</u>	<u>417,227</u>	<u>34,769</u>	<u>127,486</u>	<u>579,482</u>	<u>275,974</u>	<u>22,997</u>	<u>84,325</u>	<u>383,296</u>	<u>693,201</u>	<u>57,766</u>	<u>211,811</u>	<u>962,778</u>
Professional fees:																
Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2,061	7	1,998	4,066	1,969	-	3,526	5,495	336	-	-	336	2,305	-	3,526	5,831
<i>Subtotal Professional Fees</i>	<u>2,061</u>	<u>7</u>	<u>1,998</u>	<u>4,066</u>	<u>1,969</u>	<u>-</u>	<u>3,526</u>	<u>5,495</u>	<u>336</u>	<u>-</u>	<u>-</u>	<u>336</u>	<u>2,305</u>	<u>-</u>	<u>3,526</u>	<u>5,831</u>
Advertising and promotion	932	59	305	1,296	36,313	526	24,905	61,744	2,585	-	4	2,589	38,898	526	24,909	64,333
Office expenses	14,916	1,016	3,739	19,671	18,104	1,509	5,532	25,145	3,582	276	1,012	4,870	21,686	1,785	6,544	30,015
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	11,748	979	3,590	16,317	67,666	5,539	21,499	94,704	7,857	643	2,360	10,860	75,523	6,182	23,859	105,564
Travel	10,330	183	5,747	16,260	11,586	379	6,151	18,116	2,458	150	947	3,555	14,044	529	7,098	21,671
Conference and Meetings	78	7	24	109	38	-	21	59	35	-	12	47	73	-	33	106
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	522	-	22	544	199	-	876	1,075	721	-	898	1,619
Other:																
Supplies	1,402	-	1,351	2,753	8,912	-	1,748	10,660	413	5	19	437	9,325	5	1,767	11,097
Postage and Shipping	1,661	2	1,562	3,225	5,472	-	4,364	9,836	627	-	151	778	6,099	-	4,515	10,614
Printing and Publications	6,111	13	5,976	12,100	21,762	-	27,714	49,476	768	3	487	1,258	22,530	3	28,201	50,734
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	2,356	36	1,471	3,863	2,767	160	1,438	4,365	306	7	152	465	3,073	167	1,590	4,830
<i>Subtotal Other</i>	<u>11,530</u>	<u>51</u>	<u>10,360</u>	<u>21,941</u>	<u>38,913</u>	<u>160</u>	<u>35,264</u>	<u>74,337</u>	<u>2,114</u>	<u>15</u>	<u>809</u>	<u>2,938</u>	<u>41,027</u>	<u>175</u>	<u>36,073</u>	<u>77,275</u>
Total Functional Expenses	<u>\$ 422,886</u>	<u>\$ 11,998</u>	<u>\$ 61,351</u>	<u>\$ 496,235</u>	<u>\$ 1,149,036</u>	<u>\$ 42,882</u>	<u>\$ 224,406</u>	<u>\$ 1,416,324</u>	<u>\$ 562,131</u>	<u>\$ 24,081</u>	<u>\$ 90,345</u>	<u>\$ 676,557</u>	<u>\$ 1,711,167</u>	<u>\$ 66,963</u>	<u>\$ 314,751</u>	<u>\$ 2,092,881</u>

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Functional Expenses  
Form 990 Detail Listed by State and Certain Markets  
Year Ended December 31, 2008

Schedule 2

	Massachusetts				Michigan			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 1,650,721	\$ -	\$ -	\$ 1,650,721	\$ 1,314,588	\$ -	\$ -	\$ 1,314,588
Employee Costs:								
Salaries	706,931	58,617	218,260	983,808	726,865	59,637	223,374	1,009,876
Pension Plan Contribution	27,282	2,274	8,336	37,892	26,914	2,243	8,224	37,381
Other Employee Costs	64,726	5,394	19,777	89,897	80,876	6,740	24,712	112,328
Payroll Taxes	63,197	5,266	19,310	87,773	65,701	5,475	20,075	91,251
<i>Subtotal Employee Costs</i>	<u>862,136</u>	<u>71,551</u>	<u>265,683</u>	<u>1,199,370</u>	<u>900,356</u>	<u>74,095</u>	<u>276,385</u>	<u>1,250,836</u>
Professional fees:								
Management	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-
Other	4,490	46	5,059	9,595	13,620	13	3,564	17,197
<i>Subtotal Professional Fees</i>	<u>4,490</u>	<u>46</u>	<u>5,059</u>	<u>9,595</u>	<u>13,620</u>	<u>13</u>	<u>3,564</u>	<u>17,197</u>
Advertising and promotion	7,705	300	3,371	11,376	4,262	857	5,521	10,640
Office expenses	55,903	2,988	11,052	69,943	39,121	3,252	12,017	54,390
Information Technology	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-
Occupancy	96,001	8,000	29,334	133,335	346,293	9,607	35,229	391,129
Travel	48,905	1,324	13,592	63,821	28,540	985	12,850	42,375
Conference and Meetings	170,940	63	232	171,235	79,987	-	-	79,987
Interest	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Insurance	200	-	200	400	3,665	-	885	4,550
Other:								
Supplies	4,045	8	4,334	8,387	186,974	-	5,404	192,378
Postage and Shipping	10,717	14	9,985	20,716	25,614	15	18,334	43,963
Printing and Publications	27,193	90	37,351	64,634	48,338	207	30,986	79,531
Telecommunications	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-
Miscellaneous	10,571	328	4,700	15,599	34,307	1,016	5,362	40,685
<i>Subtotal Other</i>	<u>52,526</u>	<u>440</u>	<u>56,370</u>	<u>109,336</u>	<u>295,233</u>	<u>1,238</u>	<u>60,086</u>	<u>356,557</u>
<b>Total Functional Expenses</b>	<u>\$ 2,940,527</u>	<u>\$ 84,712</u>	<u>\$ 384,893</u>	<u>\$ 3,419,132</u>	<u>\$ 3,025,665</u>	<u>\$ 90,047</u>	<u>\$ 406,537</u>	<u>\$ 3,522,249</u>

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Functional Expenses  
Form 990 Detail Listed by State and Certain Markets  
Year Ended December 31, 2008

Schedule 2

	Minnesota				Mississippi			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 1,025,461	\$ -	\$ -	\$ 1,025,461	\$ 22,391	\$ -	\$ -	\$ 22,391
Employee Costs:								
Salaries	394,026	32,836	120,397	547,259	18,942	1,578	5,788	26,308
Pension Plan Contribution	25,518	2,126	7,797	35,441	808	67	247	1,122
Other Employee Costs	38,661	3,222	11,813	53,696	1,556	131	475	2,162
Payroll Taxes	39,355	3,280	12,025	54,660	1,583	132	484	2,199
<i>Subtotal Employee Costs</i>	<u>497,560</u>	<u>41,464</u>	<u>152,032</u>	<u>691,056</u>	<u>22,859</u>	<u>1,908</u>	<u>6,994</u>	<u>31,791</u>
Professional fees:								
Management	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-
Other	3,059	-	3,059	6,118	2,255	-	-	2,255
<i>Subtotal Professional Fees</i>	<u>3,059</u>	<u>-</u>	<u>3,059</u>	<u>6,118</u>	<u>2,255</u>	<u>-</u>	<u>-</u>	<u>2,255</u>
Advertising and promotion	3,298	38	1,028	4,364	250	-	-	250
Office expenses	29,700	2,467	9,044	41,211	2,503	200	734	3,437
Information Technology	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-
Occupancy	56,749	4,706	17,255	78,710	970	3	12	985
Travel	11,134	402	5,497	17,033	8,269	82	308	8,659
Conference and Meetings	117,309	-	3	117,312	21	-	11	32
Interest	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Insurance	60	-	290	350	150	-	-	150
Other:								
Supplies	2,242	-	2,527	4,769	4,538	-	-	4,538
Postage and Shipping	10,822	-	11,626	22,448	2,710	-	35	2,745
Printing and Publications	26,836	-	24,515	51,351	4,561	-	108	4,669
Telecommunications	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-
Miscellaneous	2,317	148	695	3,160	100	4	15	119
<i>Subtotal Other</i>	<u>42,217</u>	<u>148</u>	<u>39,363</u>	<u>81,728</u>	<u>11,909</u>	<u>4</u>	<u>158</u>	<u>12,071</u>
<b>Total Functional Expenses</b>	<u>\$ 1,786,547</u>	<u>\$ 49,225</u>	<u>\$ 227,571</u>	<u>\$ 2,063,343</u>	<u>\$ 71,607</u>	<u>\$ 2,197</u>	<u>\$ 8,217</u>	<u>\$ 82,021</u>

See accompanying note to the supplemental schedules

American Diabetes Association  
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Year Ended December 31, 2008

Schedule 2

	Missouri											
	Kansas City				Other				Total Missouri			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 531,207	\$ -	\$ -	\$ 531,207	\$ 942,838	\$ -	\$ -	\$ 942,838	\$ 1,474,045	\$ -	\$ -	\$ 1,474,045
Employee Costs:												
Salaries	168,204	14,017	51,396	233,617	428,052	35,671	130,793	594,516	596,256	49,688	182,189	828,133
Pension Plan Contribution	7,575	631	2,315	10,521	20,558	1,713	6,281	28,552	28,133	2,344	8,596	39,073
Other Employee Costs	21,313	1,776	6,512	29,601	40,106	3,342	12,255	55,703	61,419	5,118	18,767	85,304
Payroll Taxes	13,807	1,151	4,219	19,177	34,024	2,835	10,396	47,255	47,831	3,986	14,615	66,432
<i>Subtotal Employee Costs</i>	<u>210,899</u>	<u>17,575</u>	<u>64,442</u>	<u>292,916</u>	<u>522,740</u>	<u>43,561</u>	<u>159,725</u>	<u>726,026</u>	<u>733,639</u>	<u>61,136</u>	<u>224,167</u>	<u>1,018,942</u>
Professional fees:												
Management	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-	-	-	-	-
Other	854	-	34	888	53	-	160	213	907	-	194	1,101
<i>Subtotal Professional Fees</i>	<u>854</u>	<u>-</u>	<u>34</u>	<u>888</u>	<u>53</u>	<u>-</u>	<u>160</u>	<u>213</u>	<u>907</u>	<u>-</u>	<u>194</u>	<u>1,101</u>
Advertising and promotion	-	-	-	-	10,087	240	10,734	21,061	10,087	240	10,734	21,061
Office expenses	128	11	39	178	77,113	6,424	23,576	107,113	77,241	6,435	23,615	107,291
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	44,898	80	294	45,272	158,223	7,136	26,165	191,524	203,121	7,216	26,459	236,796
Travel	3,477	100	441	4,018	30,183	1,436	18,001	49,620	33,660	1,536	18,442	53,638
Conference and Meetings	-	-	-	-	7,085	476	1,747	9,308	7,085	476	1,747	9,308
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	534	-	1,528	2,062	534	-	1,528	2,062
Other:												
Supplies	52,180	-	6	52,186	76,888	9	6,727	83,624	129,068	9	6,733	135,810
Postage and Shipping	1,515	-	49	1,564	17,961	2	17,495	35,458	19,476	2	17,544	37,022
Printing and Publications	2,124	-	155	2,279	19,899	3	19,155	39,057	22,023	3	19,310	41,336
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	5,401	4	13	5,418	8,752	508	6,208	15,468	14,153	512	6,221	20,886
<i>Subtotal Other</i>	<u>61,220</u>	<u>4</u>	<u>223</u>	<u>61,447</u>	<u>123,500</u>	<u>522</u>	<u>49,585</u>	<u>173,607</u>	<u>184,720</u>	<u>526</u>	<u>49,808</u>	<u>235,054</u>
<b>Total Functional Expenses</b>	<u>\$ 852,683</u>	<u>\$ 17,770</u>	<u>\$ 65,473</u>	<u>\$ 935,926</u>	<u>\$ 1,872,356</u>	<u>\$ 59,795</u>	<u>\$ 291,221</u>	<u>\$ 2,223,372</u>	<u>\$ 2,725,039</u>	<u>\$ 77,565</u>	<u>\$ 356,694</u>	<u>\$ 3,159,298</u>

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Functional Expenses  
Form 990 Detail Listed by State and Certain Markets  
Year Ended December 31, 2008

Schedule 2

	Montana				Nebraska				Nevada			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 63,712	\$ -	\$ -	\$ 63,712	\$ 211,839	\$ -	\$ -	\$ 211,839	\$ 547,581	\$ -	\$ -	\$ 547,581
Employee Costs:												
Salaries	24,868	2,072	7,599	34,539	101,366	8,446	30,970	140,782	72,402	6,033	22,123	100,558
Pension Plan Contribution	1,421	118	434	1,973	2,665	222	814	3,701	3,871	323	1,183	5,377
Other Employee Costs	2,071	173	633	2,877	11,231	936	3,432	15,599	10,408	867	3,180	14,455
Payroll Taxes	2,519	210	770	3,499	8,153	679	2,491	11,323	7,184	599	2,195	9,978
Subtotal Employee Costs	30,879	2,573	9,436	42,888	123,415	10,283	37,707	171,405	93,865	7,822	28,681	130,368
Professional fees:												
Management	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-	-	-	-	-
Other	288	22	79	389	-	-	-	-	-	-	-	-
Subtotal Professional Fees	288	22	79	389	-	-	-	-	-	-	-	-
Advertising and promotion	833	25	93	951	1,531	114	581	2,226	1,407	83	713	2,203
Office expenses	11,982	725	2,659	15,366	11,882	990	3,631	16,503	14,530	1,211	4,440	20,181
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	26,289	630	2,311	29,230	18,775	1,565	5,737	26,077	26,240	2,187	8,018	36,445
Travel	6,178	52	261	6,491	9,225	506	5,209	14,940	5,685	170	4,095	9,950
Conference and Meetings	5,657	-	44	5,701	-	-	-	-	820	46	340	1,206
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	60	-	290	350	300	-	300	600
Other:												
Supplies	70,556	-	-	70,556	387	-	371	758	4,400	-	4,400	8,800
Postage and Shipping	1,976	-	9	1,985	1,031	-	872	1,903	2,230	-	2,043	4,273
Printing and Publications	4,063	-	42	4,105	1,647	-	1,127	2,774	4,049	-	3,697	7,746
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	1,681	14	53	1,748	177	6	130	313	1,288	-	1,288	2,576
Subtotal Other	78,276	14	104	78,394	3,242	6	2,500	5,748	11,967	-	11,428	23,395
Total Functional Expenses	\$ 224,094	\$ 4,041	\$ 14,987	\$ 243,122	\$ 379,969	\$ 13,464	\$ 55,655	\$ 449,088	\$ 702,395	\$ 11,519	\$ 58,015	\$ 771,929

See accompanying note to the supplemental schedules

American Diabetes Association  
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Year Ended December 31, 2008

Schedule 2

	New Hampshire				New Jersey				New Mexico			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ -	\$ -	\$ -	\$ -	\$ 1,938,881	\$ -	\$ -	\$ 1,938,881	\$ 151,180	\$ -	\$ -	\$ 151,180
Employee Costs:												
Salaries	-	-	-	-	512,219	42,653	156,775	711,647	89,394	7,433	27,254	124,081
Pension Plan Contribution	-	-	-	-	23,639	1,970	7,223	32,832	2,537	211	775	3,523
Other Employee Costs	-	-	-	-	47,758	3,980	14,593	66,331	15,900	1,325	4,858	22,083
Payroll Taxes	-	-	-	-	45,427	3,786	13,880	63,093	7,145	595	2,183	9,923
<i>Subtotal Employee Costs</i>	-	-	-	-	629,043	52,389	192,471	873,903	114,976	9,564	35,070	159,610
Professional fees:												
Management	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,325	-	1,325	2,650	17,952	1,252	7,515	26,719	426	-	2	428
<i>Subtotal Professional Fees</i>	1,325	-	1,325	2,650	17,952	1,252	7,515	26,719	426	-	2	428
Advertising and promotion	290	-	290	580	18,273	141	16,302	34,716	490	37	139	666
Office expenses	10,761	870	3,190	14,821	36,162	2,564	9,421	48,147	10,348	851	3,250	14,449
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	105,024	1,613	5,913	112,550	126,796	10,566	38,743	176,105	54,933	1,567	5,747	62,247
Travel	3,637	-	3,375	7,012	31,372	1,095	16,776	49,243	5,840	175	1,993	8,008
Conference and Meetings	-	-	-	-	7,597	7	77	7,681	2,179	8	29	2,216
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	100	-	100	200	1,470	-	1,945	3,415	-	-	-	-
Other:												
Supplies	104,638	-	963	105,601	6,608	511	7,113	14,232	71,280	2	436	71,718
Postage and Shipping	4,647	-	1,995	6,642	9,205	15	6,302	15,522	2,566	-	2,480	5,046
Printing and Publications	9,114	-	6,698	15,812	24,239	53	21,017	45,309	2,221	-	1,687	3,908
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	1,076	71	282	1,429	3,963	60	4,413	8,436	846	53	233	1,132
<i>Subtotal Other</i>	119,475	71	9,938	129,484	44,015	639	38,845	83,499	76,913	55	4,836	81,804
<b>Total Functional Expenses</b>	<b>\$ 240,612</b>	<b>\$ 2,554</b>	<b>\$ 24,131</b>	<b>\$ 267,297</b>	<b>\$ 2,851,561</b>	<b>\$ 68,653</b>	<b>\$ 322,095</b>	<b>\$ 3,242,309</b>	<b>\$ 417,285</b>	<b>\$ 12,257</b>	<b>\$ 51,066</b>	<b>\$ 480,608</b>

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Functional Expenses  
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Year Ended December 31, 2008

Schedule 2

	New York											
	New York City				Other				Total New York			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 1,230,943	\$ -	\$ -	\$ 1,230,943	\$ 1,290,767	\$ -	\$ -	\$ 1,290,767	\$ 2,521,710	\$ -	\$ -	\$ 2,521,710
Employee Costs:												
Salaries	880,622	72,654	268,896	1,222,172	573,453	47,750	175,529	796,732	1,454,075	120,404	444,425	2,018,904
Pension Plan Contribution	39,943	3,329	12,205	55,477	26,181	2,181	8,000	36,362	66,124	5,510	20,205	91,839
Other Employee Costs	99,378	8,282	30,366	138,026	59,399	4,949	18,149	82,497	158,777	13,231	48,515	220,523
Payroll Taxes	72,758	6,063	22,232	101,053	50,507	4,209	15,432	70,148	123,265	10,272	37,664	171,201
<i>Subtotal Employee Costs</i>	<u>1,092,701</u>	<u>90,328</u>	<u>333,699</u>	<u>1,516,728</u>	<u>709,540</u>	<u>59,089</u>	<u>217,110</u>	<u>985,739</u>	<u>1,802,241</u>	<u>149,417</u>	<u>550,809</u>	<u>2,502,467</u>
Professional fees:												
Management	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-	-	-	-	-
Other	12,211	-	5,800	18,011	5,728	-	5,460	11,188	17,939	-	11,260	29,199
<i>Subtotal Professional Fees</i>	<u>12,211</u>	<u>-</u>	<u>5,800</u>	<u>18,011</u>	<u>5,728</u>	<u>-</u>	<u>5,460</u>	<u>11,188</u>	<u>17,939</u>	<u>-</u>	<u>11,260</u>	<u>29,199</u>
Advertising and promotion	47,240	128	9,212	56,580	14,593	153	12,312	27,058	61,833	281	21,524	83,638
Office expenses	77,654	6,398	24,319	108,371	92,211	7,656	27,972	127,839	169,865	14,054	52,291	236,210
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	292,024	24,169	116,446	432,639	148,014	9,695	35,549	193,258	440,038	33,864	151,995	625,897
Travel	56,503	1,217	23,866	81,586	29,515	2,151	10,158	41,824	86,018	3,368	34,024	123,410
Conference and Meetings	227,943	4	66	228,013	28,146	566	2,077	30,789	256,089	570	2,143	258,802
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	290	-	360	650	1,470	66	1,430	2,966	1,760	66	1,790	3,616
Other:												
Supplies	27,697	75	14,621	42,393	116,796	6	8,897	125,699	144,493	81	23,518	168,092
Postage and Shipping	19,276	15	20,235	39,526	19,269	-	19,093	38,362	38,545	15	39,328	77,888
Printing and Publications	46,224	126	70,004	116,354	46,843	-	46,621	93,464	93,067	126	116,625	209,818
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	14,707	283	11,561	26,551	9,960	1,576	8,204	19,740	24,667	1,859	19,765	46,291
<i>Subtotal Other</i>	<u>107,904</u>	<u>499</u>	<u>116,421</u>	<u>224,824</u>	<u>192,868</u>	<u>1,582</u>	<u>82,815</u>	<u>277,265</u>	<u>300,772</u>	<u>2,081</u>	<u>199,236</u>	<u>502,089</u>
Total Functional Expenses	<u>\$ 3,145,413</u>	<u>\$ 122,743</u>	<u>\$ 630,189</u>	<u>\$ 3,898,345</u>	<u>\$ 2,512,852</u>	<u>\$ 80,958</u>	<u>\$ 394,883</u>	<u>\$ 2,988,693</u>	<u>\$ 5,658,265</u>	<u>\$ 203,701</u>	<u>\$ 1,025,072</u>	<u>\$ 6,887,038</u>

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Functional Expenses  
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Schedule 2

	North Carolina				North Dakota				Ohio			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Dayton			
									Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 800,938	\$ -	\$ -	\$ 800,938	\$ 58,454	\$ -	\$ -	\$ 58,454	\$ 23,717	\$ -	\$ -	\$ 23,717
Employee Costs:												
Salaries	433,640	36,087	132,318	601,445	57,012	4,751	17,420	79,183	11,624	969	3,552	16,145
Pension Plan Contribution	20,344	1,695	6,216	28,255	1,332	111	407	1,850	442	37	135	614
Other Employee Costs	45,890	3,861	14,022	63,773	10,464	872	3,197	14,533	832	70	254	1,156
Payroll Taxes	38,562	3,213	11,783	53,558	8,074	673	2,467	11,214	1,089	91	333	1,513
Subtotal Employee Costs	537,836	44,856	164,339	747,031	76,882	6,407	23,491	106,780	13,987	1,167	4,274	19,428
Professional fees:												
Management	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-	-	-	-	-
Other	842	-	3,368	4,210	667	42	317	1,026	-	-	-	-
Subtotal Professional Fees	842	-	3,368	4,210	667	42	317	1,026	-	-	-	-
Advertising and promotion	614	18	190	822	1,022	85	312	1,419	-	-	-	-
Office expenses	25,250	2,079	7,810	35,139	14,937	1,245	4,566	20,748	19	2	6	27
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	150,940	5,805	21,285	178,030	57,616	931	3,412	61,959	30	2	9	41
Travel	24,904	721	14,641	40,266	6,851	247	1,111	8,209	430	11	335	776
Conference and Meetings	727	21	379	1,127	-	-	-	-	18	1	9	28
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	50	-	200	250	23	-	128	151	-	-	-	-
Other:												
Supplies	104,249	-	4,794	109,043	75,865	-	1,113	76,978	45	-	45	90
Postage and Shipping	8,038	-	7,039	15,077	2,583	-	917	3,500	660	-	537	1,197
Printing and Publications	17,647	-	29,712	47,359	5,245	-	3,292	8,537	1,430	-	1,182	2,612
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	7,609	163	10,001	17,773	2,479	162	710	3,351	6	-	2	8
Subtotal Other	137,543	163	51,546	189,252	86,172	162	6,032	92,366	2,141	-	1,766	3,907
Total Functional Expenses	\$ 1,679,644	\$ 53,663	\$ 263,758	\$ 1,997,065	\$ 302,624	\$ 9,119	\$ 39,369	\$ 351,112	\$ 40,342	\$ 1,183	\$ 6,399	\$ 47,924

See accompanying note to the supplemental schedules

American Diabetes Association  
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Schedule 2

Ohio (continued)

	Cincinnati				Cleveland				Columbus			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 116,229	\$ -	\$ -	\$ 116,229	\$ 304,166	\$ -	\$ -	\$ 304,166	\$ 134,449	\$ -	\$ -	\$ 134,449
Employee Costs:												
Salaries	126,243	10,112	41,973	178,328	271,005	22,557	83,080	376,642	115,335	9,603	35,306	160,244
Pension Plan Contribution	4,612	384	1,409	6,405	12,372	1,031	3,780	17,183	4,439	370	1,356	6,165
Other Employee Costs	8,718	735	2,664	12,117	31,997	2,666	9,777	44,440	12,003	1,000	3,668	16,671
Payroll Taxes	11,369	947	3,474	15,790	25,929	2,161	7,923	36,013	10,711	893	3,273	14,877
<i>Subtotal Employee Costs</i>	<u>150,942</u>	<u>12,178</u>	<u>49,520</u>	<u>212,640</u>	<u>341,303</u>	<u>28,415</u>	<u>104,560</u>	<u>474,278</u>	<u>142,488</u>	<u>11,866</u>	<u>43,603</u>	<u>197,957</u>
Professional fees:												
Management	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<i>Subtotal Professional Fees</i>	-	-	-	-	<u>2,474</u>	-	<u>2,684</u>	<u>5,158</u>	<u>788</u>	-	<u>788</u>	<u>1,576</u>
Advertising and promotion	595	35	303	933	1,927	56	1,702	3,685	1,559	8	2,034	3,601
Office expenses	14,086	1,028	3,769	18,883	24,368	2,031	7,446	33,845	13,674	1,139	4,178	18,991
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	83,182	1,937	7,101	92,220	40,078	3,300	12,100	55,478	21,525	1,794	6,577	29,896
Travel	4,577	175	2,153	6,905	8,978	193	5,425	14,596	4,089	180	2,260	6,529
Conference and Meetings	461	28	181	670	1,017	85	311	1,413	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	30	-	170	200	120	-	530	650	104	-	189	293
Other:												
Supplies	82,639	-	395	83,034	4,923	-	2,447	7,370	1,864	-	2,130	3,994
Postage and Shipping	4,821	-	2,516	7,337	7,522	-	7,436	14,958	2,165	-	2,650	4,815
Printing and Publications	6,564	-	4,743	11,307	17,545	-	22,899	40,444	6,291	-	6,216	12,507
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	3,625	26	2,697	6,348	7,063	154	14,698	21,915	983	64	683	1,730
<i>Subtotal Other</i>	<u>97,649</u>	<u>26</u>	<u>10,351</u>	<u>108,026</u>	<u>37,053</u>	<u>154</u>	<u>47,480</u>	<u>84,687</u>	<u>11,303</u>	<u>64</u>	<u>11,679</u>	<u>23,046</u>
Total Functional Expenses	<u>\$ 467,751</u>	<u>\$ 15,407</u>	<u>\$ 73,548</u>	<u>\$ 556,706</u>	<u>\$ 761,484</u>	<u>\$ 34,234</u>	<u>\$ 182,238</u>	<u>\$ 977,956</u>	<u>\$ 329,979</u>	<u>\$ 15,051</u>	<u>\$ 71,308</u>	<u>\$ 416,338</u>

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Functional Expenses  
Form 990 Detail Listed by State and Certain Markets  
Year Ended December 31, 2008

Schedule 2

Ohio (continued)

	Toledo				Other				Total Ohio			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 107,174	\$ -	\$ -	\$ 107,174	\$ 29,361	\$ -	\$ -	\$ 29,361	\$ 715,096	\$ -	\$ -	\$ 715,096
Employee Costs:												
Salaries	2,137	101	1,292	3,530	29,028	2,416	8,899	40,343	555,372	45,758	174,102	775,232
Pension Plan Contribution	107	9	33	149	1,324	110	405	1,839	23,296	1,941	7,118	32,355
Other Employee Costs	126	11	39	176	3,421	286	1,044	4,751	57,097	4,768	17,446	79,311
Payroll Taxes	82	7	25	114	2,777	231	848	3,856	51,957	4,330	15,876	72,163
Subtotal Employee Costs	2,452	128	1,389	3,969	36,550	3,043	11,196	50,789	687,722	56,797	214,542	959,061
Professional fees:												
Management	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	593	-	593	1,186	3,855	-	4,065	7,920
Subtotal Professional Fees	-	-	-	-	593	-	593	1,186	3,855	-	4,065	7,920
Advertising and promotion	-	-	-	-	38	3	14	55	4,119	102	4,053	8,274
Office expenses	1,569	131	479	2,179	1,942	161	593	2,696	55,658	4,492	16,471	76,621
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	158	13	48	219	3,209	267	981	4,457	148,182	7,313	26,816	182,311
Travel	2,949	16	2,492	5,457	2,051	15	1,790	3,856	23,074	590	14,455	38,119
Conference and Meetings	6,896	-	-	6,896	-	-	-	-	8,392	114	501	9,007
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	122	-	643	765	-	-	-	-	376	-	1,532	1,908
Other:												
Supplies	647	-	1,037	1,684	337	-	337	674	90,455	-	6,391	96,846
Postage and Shipping	1,946	-	2,553	4,499	585	-	414	999	17,699	-	16,106	33,805
Printing and Publications	3,482	-	3,512	6,994	4,114	-	4,737	8,851	39,426	-	43,289	82,715
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	9,254	(244)	7,978	16,988	20,931	-	26,058	46,989
Subtotal Other	6,075	-	7,102	13,177	14,290	(244)	13,466	27,512	168,511	-	91,844	260,355
Total Functional Expenses	\$ 127,395	\$ 288	\$ 12,153	\$ 139,836	\$ 88,034	\$ 3,245	\$ 28,633	\$ 119,912	\$ 1,814,985	\$ 69,408	\$ 374,279	\$ 2,258,672

See accompanying note to the supplemental schedules

American Diabetes Association  
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Schedule 2

	Oklahoma											
	Oklahoma City				Other				Total Oklahoma			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 94,323	\$ -	\$ -	\$ 94,323	\$ 428,826	\$ -	\$ -	\$ 428,826	\$ 523,149	\$ -	\$ -	\$ 523,149
Employee Costs:												
Salaries	84,025	7,002	25,674	116,701	126,658	10,555	38,701	175,914	210,683	17,557	64,375	292,615
Pension Plan Contribution	3,717	310	1,136	5,163	8,293	691	2,534	11,518	12,010	1,001	3,670	16,681
Other Employee Costs	9,589	799	2,930	13,318	14,612	1,218	4,465	20,295	24,201	2,017	7,395	33,613
Payroll Taxes	7,073	589	2,161	9,823	11,389	949	3,480	15,818	18,462	1,538	5,641	25,641
<i>Subtotal Employee Costs</i>	<u>104,404</u>	<u>8,700</u>	<u>31,901</u>	<u>145,005</u>	<u>160,952</u>	<u>13,413</u>	<u>49,180</u>	<u>223,545</u>	<u>265,356</u>	<u>22,113</u>	<u>81,081</u>	<u>368,550</u>
Professional fees:												
Management	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-	-	-	-	-
Other	661	-	325	986	12	-	4	16	673	-	329	1,002
<i>Subtotal Professional Fees</i>	<u>661</u>	<u>-</u>	<u>325</u>	<u>986</u>	<u>12</u>	<u>-</u>	<u>4</u>	<u>16</u>	<u>673</u>	<u>-</u>	<u>329</u>	<u>1,002</u>
Advertising and promotion	30	-	2	32	477	32	127	636	507	32	129	668
Office expenses	14,606	912	3,344	18,862	14,407	1,762	4,248	20,417	29,013	2,674	7,592	39,279
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	13,374	1,013	3,715	18,102	4,854	145	531	5,530	18,228	1,158	4,246	23,632
Travel	3,445	138	1,401	4,984	5,891	185	1,704	7,780	9,336	323	3,105	12,764
Conference and Meetings	166	14	51	231	2,554	213	781	3,548	2,720	227	832	3,779
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	30	-	120	150	230	-	120	350	260	-	240	500
Other:												
Supplies	1,080	-	375	1,455	729	4	1,223	1,956	1,809	4	1,598	3,411
Postage and Shipping	1,327	-	416	1,743	4,017	-	2,039	6,056	5,344	-	2,455	7,799
Printing and Publications	5,240	-	5,831	11,071	9,515	97	5,245	14,857	14,755	97	11,076	25,928
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	871	72	285	1,228	5,939	194	1,295	7,428	6,810	266	1,580	8,656
<i>Subtotal Other</i>	<u>8,518</u>	<u>72</u>	<u>6,907</u>	<u>15,497</u>	<u>20,200</u>	<u>295</u>	<u>9,802</u>	<u>30,297</u>	<u>28,718</u>	<u>367</u>	<u>16,709</u>	<u>45,794</u>
Total Functional Expenses	<u>\$ 239,557</u>	<u>\$ 10,849</u>	<u>\$ 47,766</u>	<u>\$ 298,172</u>	<u>\$ 638,403</u>	<u>\$ 16,045</u>	<u>\$ 66,497</u>	<u>\$ 720,945</u>	<u>\$ 877,960</u>	<u>\$ 26,894</u>	<u>\$ 114,263</u>	<u>\$ 1,019,117</u>

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Functional Expenses  
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Schedule 2

	Oregon				Pennsylvania			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 867,528	\$ -	\$ -	\$ 867,528	\$ 1,685,583	\$ -	\$ -	\$ 1,685,583
Employee Costs:								
Salaries	289,495	24,125	88,457	402,077	1,167,790	97,315	356,832	1,621,937
Pension Plan Contribution	19,351	1,613	5,913	26,877	42,512	3,543	12,990	59,045
Other Employee Costs	37,222	3,102	11,373	51,697	98,937	8,245	30,231	137,413
Payroll Taxes	25,886	2,157	7,910	35,953	100,028	8,336	30,564	138,928
<i>Subtotal Employee Costs</i>	<u>371,954</u>	<u>30,997</u>	<u>113,653</u>	<u>516,604</u>	<u>1,409,267</u>	<u>117,439</u>	<u>430,617</u>	<u>1,957,323</u>
Professional fees:								
Management	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-
Other	18,603	48	1,566	20,217	9,948	212	5,806	15,966
<i>Subtotal Professional Fees</i>	<u>18,603</u>	<u>48</u>	<u>1,566</u>	<u>20,217</u>	<u>9,948</u>	<u>212</u>	<u>5,806</u>	<u>15,966</u>
Advertising and promotion	8,441	42	2,615	11,098	39,196	199	37,144	76,539
Office expenses	23,023	1,919	7,035	31,977	70,582	5,549	20,351	96,482
Information Technology	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-
Occupancy	64,914	5,409	19,835	90,158	363,080	16,587	62,606	442,273
Travel	15,013	388	7,380	22,781	49,952	1,939	21,510	73,401
Conference and Meetings	160,527	33	481	161,041	95,293	26	146	95,465
Interest	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Insurance	285	-	125	410	766	24	602	1,392
Other:								
Supplies	6,126	-	2,726	8,852	133,294	163	9,527	142,984
Postage and Shipping	11,948	-	6,884	18,832	24,832	43	15,845	40,720
Printing and Publications	27,165	-	18,856	46,021	64,204	480	78,378	143,062
Telecommunications	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-
Miscellaneous	11,254	254	3,278	14,786	20,970	10,957	45,573	77,500
<i>Subtotal Other</i>	<u>56,493</u>	<u>254</u>	<u>31,744</u>	<u>88,491</u>	<u>243,300</u>	<u>11,643</u>	<u>149,323</u>	<u>404,266</u>
Total Functional Expenses	<u>\$ 1,586,781</u>	<u>\$ 39,090</u>	<u>\$ 184,434</u>	<u>\$ 1,810,305</u>	<u>\$ 3,966,967</u>	<u>\$ 153,618</u>	<u>\$ 728,105</u>	<u>\$ 4,848,690</u>

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Functional Expenses  
Form 990 Detail Listed by State and Certain Markets  
Year Ended December 31, 2008

Schedule 2

	Rhode Island				South Carolina				South Dakota			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 16,917	\$ -	\$ -	\$ 16,917	\$ 258,683	\$ -	\$ -	\$ 258,683	\$ 56,171	\$ -	\$ -	\$ 56,171
Employee Costs:												
Salaries	19,941	1,661	6,091	27,693	6,273	523	1,917	8,713	25,592	2,133	7,820	35,545
Pension Plan Contribution	790	66	241	1,097	442	37	135	614	674	56	206	936
Other Employee Costs	1,865	155	570	2,590	6,126	519	1,872	8,517	2,835	236	866	3,937
Payroll Taxes	1,820	152	556	2,528	1,982	165	606	2,753	2,058	172	629	2,859
Subtotal Employee Costs	24,416	2,034	7,458	33,908	14,823	1,244	4,530	20,597	31,159	2,597	9,521	43,277
Professional fees:												
Management	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-	-	-	-	-
Other	931	-	918	1,849	-	-	-	-	-	-	-	-
Subtotal Professional Fees	931	-	918	1,849	-	-	-	-	-	-	-	-
Advertising and promotion	386	30	109	525	261	22	80	363	372	29	132	533
Office expenses	11,252	873	3,405	15,530	14,908	1,242	4,555	20,705	2,285	190	698	3,173
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	29,753	2,479	9,091	41,323	18,539	1,492	5,470	25,501	975	81	298	1,354
Travel	2,295	43	1,381	3,719	11,498	303	5,570	17,371	2,404	106	1,752	4,262
Conference and Meetings	17	3	5	25	167	5	87	259	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	30	-	120	150	30	-	120	150	-	-	-	-
Other:												
Supplies	324	-	359	683	16,772	-	1,542	18,314	268	-	268	536
Postage and Shipping	1,140	19	1,286	2,445	2,843	-	3,000	5,843	85	-	25	110
Printing and Publications	3,689	3	3,835	7,527	5,062	-	4,271	9,333	205	-	87	292
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	2,192	47	1,678	3,917	2,261	57	3,379	5,697	1,139	-	6,379	7,518
Subtotal Other	7,345	69	7,158	14,572	26,938	57	12,192	39,187	1,697	-	6,759	8,456
<b>Total Functional Expenses</b>	<b>\$ 93,342</b>	<b>\$ 5,531</b>	<b>\$ 29,645</b>	<b>\$ 128,518</b>	<b>\$ 345,847</b>	<b>\$ 4,365</b>	<b>\$ 32,604</b>	<b>\$ 382,816</b>	<b>\$ 95,063</b>	<b>\$ 3,003</b>	<b>\$ 19,160</b>	<b>\$ 117,226</b>

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Functional Expenses  
Form 990 Detail Listed by State and Certain Markets  
Year Ended December 31, 2008

Schedule 2

	Tennessee				Texas							
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Dallas				San Antonio			
					Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 342,474	\$ -	\$ -	\$ 342,474	\$ 346,209	\$ -	\$ -	\$ 346,209	\$ 691,156	\$ -	\$ -	\$ 691,156
Employee Costs:												
Salaries	529,578	43,715	165,897	739,190	567,991	47,245	173,451	788,687	317,357	26,446	96,970	440,773
Pension Plan Contribution	25,109	2,092	7,672	34,873	32,288	2,691	9,866	44,845	12,220	1,018	3,734	16,972
Other Employee Costs	66,670	5,581	20,371	92,622	63,912	5,326	19,529	88,767	19,917	1,660	6,086	27,663
Payroll Taxes	42,585	3,549	13,012	59,146	42,955	3,580	13,125	59,660	25,160	2,097	7,688	34,945
<i>Subtotal Employee Costs</i>	<u>663,942</u>	<u>54,937</u>	<u>206,952</u>	<u>925,831</u>	<u>707,146</u>	<u>58,842</u>	<u>215,971</u>	<u>981,959</u>	<u>374,654</u>	<u>31,221</u>	<u>114,478</u>	<u>520,353</u>
Professional fees:												
Management	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-	-	-	-	-
Other	6,134	21	7,672	13,827	15,927	21	7,288	23,236	853	2	1,815	2,670
<i>Subtotal Professional Fees</i>	<u>6,134</u>	<u>21</u>	<u>7,672</u>	<u>13,827</u>	<u>15,927</u>	<u>21</u>	<u>7,288</u>	<u>23,236</u>	<u>853</u>	<u>2</u>	<u>1,815</u>	<u>2,670</u>
Advertising and promotion	2,100	59	5,660	7,819	15,749	86	11,556	27,391	5,496	33	3,498	9,027
Office expenses	40,667	3,256	12,503	56,426	69,471	4,247	16,180	89,898	38,921	3,238	11,924	54,083
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	59,768	4,765	17,523	82,056	84,607	4,968	18,217	107,792	38,124	2,985	10,946	52,055
Travel	26,408	899	15,124	42,431	22,893	581	6,858	30,332	22,565	866	7,271	30,702
Conference and Meetings	1,578	14	261	1,853	2,397	149	549	3,095	89,705	212	778	90,695
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	300	-	550	750	53	-	248	301	20	-	80	100
Other:												
Supplies	28,248	-	3,829	32,077	129,995	103	9,529	139,627	17,846	6	3,445	21,297
Postage and Shipping	13,571	-	11,604	25,175	13,765	2	8,007	21,774	6,412	-	4,370	10,782
Printing and Publications	33,010	-	37,446	70,456	30,345	50	15,896	46,291	11,684	-	10,881	22,565
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	6,580	144	4,675	11,399	18,741	6,276	19,934	44,951	10,456	434	2,022	12,912
<i>Subtotal Other</i>	<u>81,409</u>	<u>144</u>	<u>57,554</u>	<u>139,107</u>	<u>192,846</u>	<u>6,431</u>	<u>53,366</u>	<u>252,643</u>	<u>46,398</u>	<u>440</u>	<u>20,718</u>	<u>67,556</u>
<b>Total Functional Expenses</b>	<u>\$ 1,224,680</u>	<u>\$ 64,095</u>	<u>\$ 323,799</u>	<u>\$ 1,612,574</u>	<u>\$ 1,457,298</u>	<u>\$ 75,325</u>	<u>\$ 330,233</u>	<u>\$ 1,862,856</u>	<u>\$ 1,307,892</u>	<u>\$ 38,997</u>	<u>\$ 171,508</u>	<u>\$ 1,518,397</u>

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Functional Expenses  
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Schedule 2

Texas (continued)

	Other				Total Texas			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 1,564,322	\$ -	\$ -	\$ 1,564,322	\$ 2,601,687	\$ -	\$ -	\$ 2,601,687
Employee Costs:								
Salaries	923,937	76,735	289,869	1,290,541	1,809,285	150,426	560,290	2,520,001
Pension Plan Contribution	45,846	3,820	14,008	63,674	90,354	7,529	27,608	125,491
Other Employee Costs	102,211	8,517	31,231	141,959	186,040	15,503	56,846	258,389
Payroll Taxes	71,352	5,945	21,802	99,099	139,467	11,622	42,615	193,704
<i>Subtotal Employee Costs</i>	<u>1,143,346</u>	<u>95,017</u>	<u>356,910</u>	<u>1,595,273</u>	<u>2,225,146</u>	<u>185,080</u>	<u>687,359</u>	<u>3,097,585</u>
Professional fees:								
Management	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-
Other	19,180	104	412	19,696	35,960	127	9,515	45,602
<i>Subtotal Professional Fees</i>	<u>19,180</u>	<u>104</u>	<u>412</u>	<u>19,696</u>	<u>35,960</u>	<u>127</u>	<u>9,515</u>	<u>45,602</u>
Advertising and promotion	17,380	970	7,536	25,886	38,625	1,089	22,590	62,304
Office expenses	85,057	7,070	25,990	118,117	193,449	14,555	54,094	262,098
Information Technology	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-
Occupancy	144,411	9,198	33,977	187,586	267,142	17,151	63,140	347,433
Travel	68,086	1,932	28,111	98,129	113,544	3,379	42,240	159,163
Conference and Meetings	71,390	566	2,077	74,033	163,492	927	3,404	167,823
Interest	-	51	-	51	-	51	-	51
Depreciation	-	-	-	-	-	-	-	-
Insurance	480	-	420	900	553	-	748	1,301
Other:								
Supplies	80,837	48	16,993	97,878	228,678	157	29,967	258,802
Postage and Shipping	26,940	92	14,575	41,607	47,117	94	26,952	74,163
Printing and Publications	73,698	412	46,118	120,228	115,727	462	72,895	189,084
Telecommunications	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-
Miscellaneous	28,141	596	7,710	36,447	57,338	7,306	29,666	94,310
<i>Subtotal Other</i>	<u>209,616</u>	<u>1,148</u>	<u>85,396</u>	<u>296,160</u>	<u>448,860</u>	<u>8,019</u>	<u>159,480</u>	<u>616,359</u>
<b>Total Functional Expenses</b>	<u>\$ 3,323,268</u>	<u>\$ 116,056</u>	<u>\$ 540,829</u>	<u>\$ 3,980,153</u>	<u>\$ 6,088,458</u>	<u>\$ 230,378</u>	<u>\$ 1,042,570</u>	<u>\$ 7,361,406</u>

See accompanying note to the supplemental schedules

American Diabetes Association  
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Schedule 2

	Utah				Vermont			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 238,149	\$ -	\$ -	\$ 238,149	\$ 73,535	\$ -	\$ -	\$ 73,535
Employee Costs:								
Salaries	156,225	13,019	47,735	216,979	32,723	2,727	9,999	45,449
Pension Plan Contribution	4,586	382	1,401	6,369	1,515	126	463	2,104
Other Employee Costs	18,752	1,563	5,730	26,045	3,437	286	1,050	4,773
Payroll Taxes	12,746	1,062	3,895	17,703	2,923	244	893	4,060
<i>Subtotal Employee Costs</i>	<u>192,309</u>	<u>16,026</u>	<u>58,761</u>	<u>267,096</u>	<u>40,598</u>	<u>3,383</u>	<u>12,405</u>	<u>56,386</u>
Professional fees:								
Management	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-
Other	8,559	143	9,831	18,533	-	-	-	-
<i>Subtotal Professional Fees</i>	<u>8,559</u>	<u>143</u>	<u>9,831</u>	<u>18,533</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Advertising and promotion	4,559	21	4,052	8,632	368	7	308	683
Office expenses	11,910	989	3,661	16,560	7,786	648	2,378	10,812
Information Technology	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-
Occupancy	29,625	2,278	8,420	40,323	15,766	1,147	4,206	21,119
Travel	6,136	204	2,431	8,771	1,223	47	994	2,264
Conference and Meetings	37,414	21	201	37,636	7	1	2	10
Interest	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-
Other:								
Supplies	14,989	22	3,320	18,331	5,960	-	362	6,322
Postage and Shipping	2,138	-	1,672	3,810	1,090	-	863	1,953
Printing and Publications	10,531	-	22,075	32,606	2,003	-	1,766	3,769
Telecommunications	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-
Miscellaneous	2,807	103	13,664	16,574	740	18	590	1,348
<i>Subtotal Other</i>	<u>30,465</u>	<u>125</u>	<u>40,731</u>	<u>71,321</u>	<u>9,793</u>	<u>18</u>	<u>3,581</u>	<u>13,392</u>
<b>Total Functional Expenses</b>	<u>\$ 559,126</u>	<u>\$ 19,807</u>	<u>\$ 128,088</u>	<u>\$ 707,021</u>	<u>\$ 149,076</u>	<u>\$ 5,251</u>	<u>\$ 23,874</u>	<u>\$ 178,201</u>

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Functional Expenses  
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Year Ended December 31, 2008

Schedule 2

	Virginia											
	Hampton Roads				Other				Total Virginia			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 279,670	\$ -	\$ -	\$ 279,670	\$ 1,625,569	\$ -	\$ -	\$ 1,625,569	\$ 1,905,239	\$ -	\$ -	\$ 1,905,239
Employee Costs:												
Salaries	274,830	22,903	83,976	381,709	320,752	26,651	98,654	446,057	595,582	49,554	182,630	827,766
Pension Plan Contribution	14,482	1,207	4,425	20,114	11,067	922	3,382	15,371	25,549	2,129	7,807	35,485
Other Employee Costs	36,155	3,028	11,047	50,230	31,521	2,642	9,632	43,795	67,676	5,670	20,679	94,025
Payroll Taxes	22,160	1,847	6,771	30,778	26,251	2,187	8,021	36,459	48,411	4,034	14,792	67,237
<i>Subtotal Employee Costs</i>	<u>347,627</u>	<u>28,985</u>	<u>106,219</u>	<u>482,831</u>	<u>389,591</u>	<u>32,402</u>	<u>119,689</u>	<u>541,682</u>	<u>737,218</u>	<u>61,387</u>	<u>225,908</u>	<u>1,024,513</u>
Professional fees:												
Management	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-	-	-	-	-
Other	49	-	276	325	9,356	-	8,026	17,382	9,405	-	8,302	17,707
<i>Subtotal Professional Fees</i>	<u>49</u>	<u>-</u>	<u>276</u>	<u>325</u>	<u>9,356</u>	<u>-</u>	<u>8,026</u>	<u>17,382</u>	<u>9,405</u>	<u>-</u>	<u>8,302</u>	<u>17,707</u>
Advertising and promotion	1,390	35	1,766	3,191	19,543	6	3,739	23,288	20,933	41	5,505	26,479
Office expenses	15,784	1,315	4,823	21,922	15,864	1,182	4,374	21,420	31,648	2,497	9,197	43,342
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	27,921	2,157	7,909	37,987	20,356	1,617	6,045	28,018	48,277	3,774	13,954	66,005
Travel	6,689	314	4,816	11,819	17,210	668	9,428	27,306	23,899	982	14,244	39,125
Conference and Meetings	297	9	155	461	432	9	182	623	729	18	337	1,084
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	135	-	365	500	336	-	387	723	471	-	752	1,223
Other:												
Supplies	1,224	-	3,042	4,266	8,828	30	6,035	14,893	10,052	30	9,077	19,159
Postage and Shipping	1,475	-	2,363	3,838	8,656	2	6,265	14,923	10,131	2	8,628	18,761
Printing and Publications	6,135	-	11,456	17,591	26,608	16	34,339	60,963	32,743	16	45,795	78,554
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	2,266	108	3,576	5,950	5,953	78	6,525	12,556	8,219	186	10,101	18,506
<i>Subtotal Other</i>	<u>11,100</u>	<u>108</u>	<u>20,437</u>	<u>31,645</u>	<u>50,045</u>	<u>126</u>	<u>53,164</u>	<u>103,335</u>	<u>61,145</u>	<u>234</u>	<u>73,601</u>	<u>134,980</u>
<b>Total Functional Expenses</b>	<u>\$ 690,662</u>	<u>\$ 32,923</u>	<u>\$ 146,766</u>	<u>\$ 870,351</u>	<u>\$ 2,148,302</u>	<u>\$ 36,010</u>	<u>\$ 205,034</u>	<u>\$ 2,389,346</u>	<u>\$ 2,838,964</u>	<u>\$ 68,933</u>	<u>\$ 351,800</u>	<u>\$ 3,259,697</u>

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Functional Expenses  
Form 990 Detail Listed by State and Certain Markets  
Year Ended December 31, 2008

Schedule 2

Washington

	Seattle				Other				Total Washington			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 646,112	\$ -	\$ -	\$ 646,112	\$ 100,662	\$ -	\$ -	\$ 100,662	\$ 746,774	\$ -	\$ -	\$ 746,774
Employee Costs:												
Salaries	403,161	33,596	123,193	559,950	54,959	4,580	16,793	76,332	458,120	38,176	139,986	636,282
Pension Plan Contribution	15,712	1,309	4,801	21,822	3,266	273	998	4,537	18,978	1,582	5,799	26,359
Other Employee Costs	43,944	3,662	13,427	61,033	7,772	648	2,375	10,795	51,716	4,310	15,802	71,828
Payroll Taxes	38,482	3,207	11,758	53,447	5,039	420	1,540	6,999	43,521	3,627	13,298	60,446
<i>Subtotal Employee Costs</i>	<u>501,299</u>	<u>41,774</u>	<u>153,179</u>	<u>696,252</u>	<u>71,036</u>	<u>5,921</u>	<u>21,706</u>	<u>98,663</u>	<u>572,335</u>	<u>47,695</u>	<u>174,885</u>	<u>794,915</u>
Professional fees:												
Management	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,523	35	129	3,687	77	-	77	154	3,600	35	206	3,841
<i>Subtotal Professional Fees</i>	<u>3,523</u>	<u>35</u>	<u>129</u>	<u>3,687</u>	<u>77</u>	<u>-</u>	<u>77</u>	<u>154</u>	<u>3,600</u>	<u>35</u>	<u>206</u>	<u>3,841</u>
Advertising and promotion	12,461	293	8,499	21,253	101	2	83	186	12,562	295	8,582	21,439
Office expenses	30,108	2,492	9,339	41,939	14,938	1,245	4,564	20,747	45,046	3,737	13,903	62,686
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	123,369	8,690	31,987	164,046	12,769	1,016	3,725	17,510	136,138	9,706	35,712	181,556
Travel	42,971	774	6,177	49,922	5,409	126	3,149	8,684	48,380	900	9,326	58,606
Conference and Meetings	94,034	360	1,647	96,041	91	2	52	145	94,125	362	1,699	96,186
Interest	-	-	-	-	-	22	-	22	-	22	-	22
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	48	-	48	96	48	-	48	96
Other:												
Supplies	63,267	-	3,400	66,667	1,203	-	1,232	2,435	64,470	-	4,632	69,102
Postage and Shipping	6,405	-	3,413	9,818	2,894	-	2,793	5,687	9,299	-	6,206	15,505
Printing and Publications	11,422	-	6,851	18,273	5,039	-	4,816	9,855	16,461	-	11,667	28,128
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	8,126	387	1,782	10,295	393	30	148	571	8,519	417	1,930	10,866
<i>Subtotal Other</i>	<u>89,220</u>	<u>387</u>	<u>15,446</u>	<u>105,053</u>	<u>9,529</u>	<u>30</u>	<u>8,989</u>	<u>18,548</u>	<u>98,749</u>	<u>417</u>	<u>24,435</u>	<u>123,601</u>
<b>Total Functional Expenses</b>	<u>\$ 1,543,097</u>	<u>\$ 54,805</u>	<u>\$ 226,403</u>	<u>\$ 1,824,305</u>	<u>\$ 214,660</u>	<u>\$ 8,364</u>	<u>\$ 42,393</u>	<u>\$ 265,417</u>	<u>\$ 1,757,757</u>	<u>\$ 63,169</u>	<u>\$ 268,796</u>	<u>\$ 2,089,722</u>

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Functional Expenses  
Form 990 Detail Listed by State and Certain Markets  
Year Ended December 31, 2008

Schedule 2

	Washington D.C.				West Virginia				Wisconsin			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 415,520	\$ -	\$ -	\$ 415,520	\$ 45,910	\$ -	\$ -	\$ 45,910	\$ 1,587,553	\$ -	\$ -	\$ 1,587,553
Employee Costs:												
Salaries	162,711	13,429	50,800	226,940	29,631	2,469	9,054	41,154	383,668	31,971	117,226	532,865
Pension Plan Contribution	5,363	447	1,639	7,449	1,128	94	345	1,567	19,140	1,595	5,848	26,583
Other Employee Costs	15,939	1,328	4,870	22,137	2,303	194	704	3,201	37,994	3,166	11,609	52,769
Payroll Taxes	13,260	1,105	4,052	18,417	2,772	231	847	3,850	31,632	2,636	9,665	43,933
<i>Subtotal Employee Costs</i>	<u>197,273</u>	<u>16,309</u>	<u>61,361</u>	<u>274,943</u>	<u>35,834</u>	<u>2,988</u>	<u>10,950</u>	<u>49,772</u>	<u>472,434</u>	<u>39,368</u>	<u>144,348</u>	<u>656,150</u>
Professional fees:												
Management	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-	-	-	-	-
Other	6,552	-	6,457	13,009	-	-	-	-	1,737	-	1,737	3,474
<i>Subtotal Professional Fees</i>	<u>6,552</u>	<u>-</u>	<u>6,457</u>	<u>13,009</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,737</u>	<u>-</u>	<u>1,737</u>	<u>3,474</u>
Advertising and promotion	8,423	25	96	8,544	49	3	47	99	3,026	106	1,902	5,034
Office expenses	15,582	1,228	4,503	21,313	5,697	475	1,741	7,913	36,049	2,985	11,002	50,036
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	159,785	13,280	48,692	221,757	2,103	175	643	2,921	300,575	7,772	28,498	336,845
Travel	6,628	290	2,791	9,709	3,118	166	1,917	5,201	22,006	673	8,875	31,554
Conference and Meetings	72	-	15	87	4,628	7	42	4,677	30,584	-	-	30,584
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	138	-	-	138	31	-	126	157	175	-	325	500
Other:												
Supplies	4,311	16	2,779	7,106	16	-	30	46	299,781	-	2,156	301,937
Postage and Shipping	7,040	-	4,659	11,699	993	-	1,178	2,171	15,127	-	7,635	22,762
Printing and Publications	20,408	8	27,116	47,532	1,188	-	1,140	2,328	30,528	-	27,437	57,965
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	1,207	23	853	2,083	90	4	175	269	14,778	321	4,846	19,945
<i>Subtotal Other</i>	<u>32,966</u>	<u>47</u>	<u>35,407</u>	<u>68,420</u>	<u>2,287</u>	<u>4</u>	<u>2,523</u>	<u>4,814</u>	<u>360,214</u>	<u>321</u>	<u>42,074</u>	<u>402,609</u>
<b>Total Functional Expenses</b>	<b>\$ 842,939</b>	<b>\$ 31,179</b>	<b>\$ 159,322</b>	<b>\$ 1,033,440</b>	<b>\$ 99,657</b>	<b>\$ 3,818</b>	<b>\$ 17,989</b>	<b>\$ 121,464</b>	<b>\$ 2,814,353</b>	<b>\$ 51,225</b>	<b>\$ 238,761</b>	<b>\$ 3,104,339</b>

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Functional Expenses  
Form 990 Detail Listed by State and Certain Markets  
Year Ended December 31, 2008

Schedule 2

	Wyoming				Home Office and Adjustments				American Diabetes Association 990			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 2,423	\$ -	\$ -	\$ 2,423	\$ (3,991,390)	\$ -	\$ -	\$ (3,991,390)	\$ 38,779,166	-	-	\$ 38,779,166
Employee Costs:												
Salaries	903	75	276	1,254	17,843,964	(45,478)	9,110,155	26,908,641	37,796,605	1,612,163	15,242,517	54,651,285
Pension Plan Contribution	49	4	15	68	831,467	969	428,507	1,260,943	1,745,664	77,153	707,846	2,530,663
Other Employee Costs	94	8	29	131	2,391,933	66,075	1,131,464	3,589,472	4,498,712	241,919	1,775,202	6,515,833
Payroll Taxes	85	7	26	118	1,272,342	(14,246)	689,346	1,947,442	2,995,120	129,319	1,215,752	4,340,191
Subtotal Employee Costs	1,131	94	346	1,571	22,339,706	7,320	11,359,472	33,706,498	47,036,101	2,060,554	18,941,317	68,037,972
Professional fees:												
Management	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	294,298	-	294,298	-	294,298	-	294,298
Accounting	-	-	-	-	-	248,750	-	248,750	-	248,750	-	248,750
Lobbying	-	-	-	-	495,284	-	-	495,284	495,284	-	-	495,284
Professional Fund Raising	-	-	-	-	-	-	4,080,954	4,080,954	-	-	4,080,954	4,080,954
Investment Management	-	-	-	-	-	160,000	-	160,000	-	160,000	-	160,000
Other	-	-	-	-	9,777,988	1,400,317	868,892	12,047,197	10,209,287	1,403,155	1,024,897	12,637,339
Subtotal Professional Fees	-	-	-	-	10,273,272	2,103,365	4,949,846	17,326,483	10,704,571	2,106,203	5,105,851	17,916,625
Advertising and promotion	4	-	-	4	4,566,619	40,414	78,910	4,685,943	5,097,605	47,637	442,631	5,587,873
Office expenses	53	4	16	73	2,802,869	221,385	1,253,281	4,277,535	4,652,349	367,368	1,791,680	6,811,397
Information Technology	-	-	-	-	3,592,463	93,106	936,353	4,621,922	3,592,463	93,106	936,353	4,621,922
Royalties	-	-	-	-	366,264	-	-	366,264	366,264	-	-	366,264
Occupancy	92	8	28	128	2,624,492	596,841	914,446	4,135,779	8,107,260	899,033	2,054,412	11,060,705
Travel	13	-	5	18	2,444,619	177,077	791,168	3,412,864	3,635,021	215,183	1,307,957	5,158,161
Conference and Meetings	-	-	-	-	4,759,749	56,007	246,794	5,062,550	7,268,141	61,330	273,453	7,602,924
Interest	-	-	-	-	-	89,390	-	89,390	-	89,473	-	89,473
Depreciation	-	-	-	-	2,318,777	839,557	839,557	3,997,891	2,318,777	839,557	839,557	3,997,891
Insurance	-	-	-	-	306,842	58,273	46,265	411,380	324,377	58,363	67,567	450,307
Other:												
Supplies	-	-	-	-	297,662	25,147	93,253	416,062	3,220,040	26,247	352,090	3,598,377
Postage and Shipping	-	-	-	-	8,029,662	690,617	4,961,763	13,682,042	8,532,648	690,905	5,345,368	14,568,921
Printing and Publications	-	-	-	-	13,422,575	1,607,561	8,242,101	23,272,237	14,629,782	1,609,189	9,494,799	25,733,770
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	9	1	3	13	3,682,680	805,419	2,324,072	6,812,171	4,092,599	834,567	2,621,766	7,548,932
Subtotal Other	9	1	3	13	25,432,579	3,128,744	15,621,189	44,182,512	30,475,069	3,160,908	17,814,023	51,450,000
Total Functional Expenses	\$ 3,725	\$ 107	\$ 398	\$ 4,230	\$ 77,836,861	\$ 7,411,479	\$ 37,037,281	\$ 122,285,621	\$ 162,357,164	\$ 9,998,715	\$ 49,574,801	\$ 221,930,680

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Functional Expenses  
Form 990 Detail Listed by State and Certain Markets  
Year Ended December 31, 2008

Schedule 2

	ADA Research Foundation 990				ADA Property Title Holding Corporation 990				Shaping America's Health 990			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 42,527,041	\$ -	\$ -	\$ 42,527,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Costs:												
Salaries	-	-	-	-	-	-	-	-	311,508	13,094	118,897	443,499
Pension Plan Contribution	-	-	-	-	-	-	-	-	16,790	730	6,814	24,334
Other Employee Costs	-	-	-	-	-	-	-	-	7,554	328	3,065	10,947
Payroll Taxes	-	-	-	-	-	-	-	-	17,832	775	7,236	25,843
<i>Subtotal Employee Costs</i>	-	-	-	-	-	-	-	-	353,684	14,927	136,012	504,623
Professional fees:												
Management	-	546,383	910,637	1,457,020	-	-	-	-	53,581	2,261	20,605	76,447
Legal	-	-	-	-	-	-	-	-	-	855	-	855
Accounting	-	-	-	-	-	-	-	-	-	-	-	-
Lobbying	-	-	-	-	-	-	-	-	-	-	-	-
Professional Fund Raising	-	-	-	-	-	-	-	-	-	-	-	-
Investment Management	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<i>Subtotal Professional Fees</i>	-	546,383	910,637	1,457,020	-	-	-	-	299,930	6,211	9,589	315,730
Advertising and promotion	-	-	-	-	-	-	-	-	9,149	193	289	9,631
Office expenses	-	-	-	-	-	-	-	-	27,617	582	872	29,071
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	-	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	132,731	2,250	3,748	138,729
Conference and Meetings	-	-	-	-	-	-	-	-	183,283	693	1,387	185,363
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Other:												
Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Postage and Shipping	-	-	-	-	-	-	-	-	-	-	-	-
Printing and Publications	-	-	-	-	-	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	21,525	455	680	22,660
<i>Subtotal Other</i>	-	-	-	-	-	-	-	-	21,525	455	680	22,660
<b>Total Functional Expenses</b>	<b>\$ 42,527,041</b>	<b>\$ 546,383</b>	<b>\$ 910,637</b>	<b>\$ 43,984,061</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,081,500</b>	<b>\$ 28,427</b>	<b>\$ 173,182</b>	<b>\$ 1,283,109</b>

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Functional Expenses  
Form 990 Detail Listed by State and Certain Markets  
Year Ended December 31, 2008

Schedule 2

	Eliminations and Other Adjustments				Pro Forma Consolidated 990			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ (38,486,522)	\$ -	\$ -	\$ (38,486,522)	\$ 42,819,685	\$ -	\$ -	\$ 42,819,685
Employee Costs:								
Salaries	-	-	-	-	38,108,113	1,625,257	15,361,414	55,094,784
Pension Plan Contribution	-	-	-	-	1,762,454	77,883	714,660	2,554,997
Other Employee Costs	-	-	-	-	4,506,266	242,247	1,778,267	6,526,780
Payroll Taxes	-	-	-	-	3,012,952	130,094	1,222,988	4,366,034
Subtotal Employee Costs	-	-	-	-	47,389,785	2,075,481	19,077,329	68,542,595
Professional fees:								
Management	(53,581)	(548,644)	(931,242)	(1,533,467)	-	-	-	-
Legal	-	-	-	-	-	295,153	-	295,153
Accounting	-	-	-	-	-	248,750	-	248,750
Lobbying	-	-	-	-	495,284	-	-	495,284
Professional Fund Raising	-	-	-	-	-	-	4,080,954	4,080,954
Investment Management	-	-	-	-	-	160,000	-	160,000
Other	-	-	-	-	10,509,217	1,409,366	1,034,486	12,953,069
Subtotal Professional Fees	(53,581)	(548,644)	(931,242)	(1,533,467)	11,004,501	2,113,269	5,115,440	18,233,210
Advertising and promotion	-	-	-	-	5,106,754	47,830	442,920	5,597,504
Office expenses	-	-	-	-	4,679,966	367,950	1,792,552	6,840,468
Information Technology	-	-	-	-	3,592,463	93,106	936,353	4,621,922
Royalties	-	-	-	-	366,264	-	-	366,264
Occupancy	-	-	-	-	8,107,260	899,033	2,054,412	11,060,705
Travel	-	-	-	-	3,767,752	217,433	1,311,705	5,296,890
Conference and Meetings	-	-	-	-	7,451,424	62,023	274,840	7,788,287
Interest	-	-	-	-	-	89,473	-	89,473
Depreciation	-	-	-	-	2,318,777	839,557	839,557	3,997,891
Insurance	-	-	-	-	324,377	58,363	67,567	450,307
Other:								
Supplies	-	-	-	-	3,220,040	26,247	352,090	3,598,377
Postage and Shipping	-	-	-	-	8,532,648	690,905	5,345,368	14,568,921
Printing and Publications	-	-	-	-	14,629,782	1,609,189	9,494,799	25,733,770
Telecommunications	-	-	-	-	-	-	-	-
Equipment Rental & Maintenance	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	4,114,124	835,022	2,622,446	7,571,592
Subtotal Other	-	-	-	-	30,496,594	3,161,363	17,814,703	51,472,660
Total Functional Expenses	\$ (38,540,103)	\$ (548,644)	\$ (931,242)	\$ (40,019,989)	\$ 167,425,602	\$ 10,024,881	\$ 49,727,378	\$ 227,177,861

See accompanying note to the supplemental schedules

American Diabetes Association  
Statement of Functional Expenses  
Form 990 Detail Listed by State and Certain Markets  
Year Ended December 31, 2008

Schedule 2

	Financial versus Tax Reporting Differences				Consolidated Audited Financial Statements			
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ -	\$ -	\$ -	\$ -	\$ 42,819,685	\$ -	\$ -	\$ 42,819,685
Employee Costs:								
Salaries	-	-	-	-	38,108,113	1,625,257	15,361,414	55,094,784
Pension Plan Contribution	-	-	-	-	1,762,454	77,883	714,660	2,554,997
Other Employee Costs	-	-	-	-	4,506,266	242,247	1,778,267	6,526,780
Payroll Taxes	-	-	-	-	3,012,952	130,094	1,222,988	4,366,034
<i>Subtotal Employee Costs</i>	-	-	-	-	47,389,785	2,075,481	19,077,329	68,542,595
Professional fees:								
Management	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	295,153	-	295,153
Accounting	-	-	-	-	-	248,750	-	248,750
Lobbying	-	-	-	-	495,284	-	-	495,284
Professional Fund Raising	-	-	-	-	-	-	4,080,954	4,080,954
Investment Management	-	-	-	-	-	-	-	-
Other	5,496,111	(160,000)	699,302	(160,000)	16,005,328	1,476,029	1,733,788	19,215,145
<i>Subtotal Professional Fees</i>	5,496,111	(93,337)	699,302	6,102,076	16,500,612	2,019,932	5,814,742	24,335,286
Advertising and promotion	(5,106,754)	(47,830)	(442,920)	(5,597,504)	-	-	-	-
Office expenses	(4,679,966)	(367,950)	(1,792,552)	(6,840,468)	-	-	-	-
Information Technology	(3,592,463)	(93,106)	(936,353)	(4,621,922)	-	-	-	-
Royalties	(366,264)	-	-	(366,264)	-	-	-	-
Occupancy	42,933	1,847	17,423	62,203	8,150,193	900,880	2,071,835	11,122,908
Travel	(1,162,516)	(112,339)	(341,965)	(1,616,820)	2,605,236	105,094	969,740	3,680,070
Conference and Meetings	1,256,826	114,927	363,501	1,735,254	8,708,250	176,950	638,341	9,523,541
Interest	-	(89,473)	-	(89,473)	-	-	-	-
Depreciation	-	-	-	-	2,318,777	839,557	839,557	3,997,891
Insurance	(324,377)	(58,363)	(67,567)	(450,307)	-	-	-	-
Other:								
Supplies	680,451	48,044	247,547	976,042	3,900,491	74,291	599,637	4,574,419
Postage and Shipping	412,226	59,767	145,401	617,394	8,944,874	750,672	5,490,769	15,186,315
Printing and Publications	5,956,292	58,935	703,557	6,718,784	20,586,074	1,668,124	10,198,356	32,452,554
Telecommunications	2,173,048	94,764	879,825	3,147,637	2,173,048	94,764	879,825	3,147,637
Equipment Rental & Maintenance	1,288,758	66,530	495,973	1,851,261	1,288,758	66,530	495,973	1,851,261
Data Processing	1,190,324	207,374	1,096,739	2,494,437	1,190,324	207,374	1,096,739	2,494,437
Miscellaneous	(529,926)	51,687	(904,039)	(1,382,278)	3,584,198	886,709	1,718,407	6,189,314
<i>Subtotal Other</i>	11,171,173	587,101	2,665,003	14,423,277	41,667,767	3,748,464	20,479,706	65,895,937
<b>Total Functional Expenses</b>	<b>\$ 2,734,703</b>	<b>\$ (158,523)</b>	<b>\$ 163,872</b>	<b>\$ 2,740,052</b>	<b>\$ 170,160,305</b>	<b>\$ 9,866,358</b>	<b>\$ 49,891,250</b>	<b>\$ 229,917,913</b>

See accompanying note to the supplemental schedules

**AMERICAN DIABETES ASSOCIATION  
NOTE TO CONSOLIDATED SUPPLEMENTAL SCHEDULES**

**December 31, 2008**

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**Basis of Reporting**

The supplemental schedules are presented in conjunction with the consolidated financial statements of the American Diabetes Association to provide additional information related to the consolidated Association. The information is presented by state and local market areas in a format consistent with the IRS Form 990 reporting.

The IRS Form 990 format differs from generally accepted accounting principles in five primary areas as it relates to the Association:

- Contributed services revenues and expenses are excluded from Form 990 reporting,
- Unrealized gains and losses on investments are excluded from revenue and are instead reported as other changes in net assets,
- Property rental income is recorded as other revenue for Form 990 reporting and as investment income in the consolidated financial statements,
- Sales in the Gift of Hope program are recorded as other revenue for Form 990 reporting and as sales of materials in the consolidated financial statements, and
- Investment expenses are reported as investment management expense for Form 990 reporting and are netted against investment income in the consolidated financial statements.

These differences are reconciled in the column labeled “financial versus tax reporting differences” on the supplemental schedules. Additionally, the consolidated financial statements have been rounded for presentation purposes.