

American Diabetes Association
Consolidated Financial Statements
As of December 31, 2007
and Report of Independent Auditors

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, 2007, 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 accompanying consolidated balance sheet of the Association as of December 31, 2006 was audited by other auditors whose report dated June 30, 2007 expressed an unqualified opinion on that statement.

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, 2007 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.

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, 2007 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 30, 2008

**AMERICAN DIABETES ASSOCIATION
CONSOLIDATED BALANCE SHEETS**

as of December 31, 2007 and 2006

(in thousands of dollars)

ASSETS	<u>2007</u>	<u>2006</u>
Cash and cash equivalents	\$ 7,294	\$ 13,725
Investments	40,308	48,990
Accounts receivable, net	9,657	5,271
Inventory and supplies, net	3,206	3,757
Prepaid expenses and other assets	5,110	3,959
Contributions receivable, net	43,635	34,046
Fixed assets, net	<u>9,316</u>	<u>10,085</u>
Total assets	<u>\$ 118,526</u>	<u>\$ 119,833</u>
LIABILITIES AND NET ASSETS		
Accounts payable and accrued liabilities	\$ 19,229	\$ 17,080
Line of credit	-	9,000
Research grants payable	9,678	9,781
Deferred revenues	<u>14,176</u>	<u>14,102</u>
Total liabilities	<u>43,083</u>	<u>49,963</u>
Unrestricted net assets	31,988	27,651
Temporarily restricted net assets	36,859	36,422
Permanently restricted net assets	<u>6,596</u>	<u>5,797</u>
Total net assets	<u>75,443</u>	<u>69,870</u>
Total liabilities and net assets	<u>\$ 118,526</u>	<u>\$ 119,833</u>

See accompanying notes to the consolidated financial statements.

**AMERICAN DIABETES ASSOCIATION
CONSOLIDATED STATEMENT OF ACTIVITIES**

for the year ended December 31, 2007

(in thousands of dollars)

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Revenues:				
Contributions - direct:				
Donations	\$ 63,821	29,329	-	93,150
Special events	52,982	2,445	-	55,427
Less: Costs of direct benefits to donors	(8,182)	-	-	(8,182)
Bequests	20,353	6,362	750	27,465
Contributions indirectly received from federated and nonfederated organizations				
	9,714	160	-	9,874
Grants from government agencies				
	198	2	-	200
Total contributions and grants	<u>138,886</u>	<u>38,298</u>	<u>750</u>	<u>177,934</u>
Fees from exchange transactions:				
Subscriptions & other income from periodicals	27,308	-	-	27,308
Sales of materials	8,515	-	-	8,515
Program service fees	12,764	-	-	12,764
Investment income	5,482	103	49	5,634
Miscellaneous revenues	1,620	-	-	1,620
Total fees from exchange transactions	<u>55,689</u>	<u>103</u>	<u>49</u>	<u>55,841</u>
Net assets released from restrictions				
	37,964	(37,964)	-	-
Total revenues	<u>232,539</u>	<u>437</u>	<u>799</u>	<u>233,775</u>
Expenses:				
Program activities:				
Research	54,341	-	-	54,341
Information	64,307	-	-	64,307
Advocacy and public awareness	51,536	-	-	51,536
Total program activities	<u>170,184</u>	<u>-</u>	<u>-</u>	<u>170,184</u>
Supporting services:				
Management and general	9,000	-	-	9,000
Fundraising	49,018	-	-	49,018
Total supporting services	<u>58,018</u>	<u>-</u>	<u>-</u>	<u>58,018</u>
Total expenses	<u>228,202</u>	<u>-</u>	<u>-</u>	<u>228,202</u>
Change in net assets	4,337	437	799	5,573
Net assets, beginning of year	27,651	36,422	5,797	69,870
Net assets, end of year	<u>\$ 31,988</u>	<u>36,859</u>	<u>6,596</u>	<u>75,443</u>

See accompanying notes to the consolidated financial statements.

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

for the year ended December 31, 2007

(in thousands of dollars)

	Program Activities			Supporting Services		Total
	Research	Information and public awareness	Advocacy and general	Management and general	Fundraising	
Grants	\$ 41,917	197	-	-	-	42,114
Employee costs	2,478	21,010	20,274	1,976	17,411	63,149
Professional fees	1,046	10,363	6,272	1,144	5,818	24,643
Supplies	55	3,041	782	109	546	4,533
Telecommunications	128	1,043	1,019	95	887	3,172
Postage and shipping	596	5,071	3,654	676	5,551	15,548
Occupancy cost	512	4,882	2,271	846	1,930	10,441
Equipment rental and maintenance	91	771	738	81	624	2,305
Printing and publications	2,480	11,718	8,508	1,656	11,201	35,563
Travel	111	1,109	1,422	137	914	3,693
Conferences and meetings	4,462	1,622	3,587	202	522	10,395
Data processing	73	719	594	114	975	2,475
Depreciation and amortization	38	1,202	1,013	864	631	3,748
Miscellaneous	354	1,559	1,402	1,100	2,008	6,423
Total expenses	\$ 54,341	64,307	51,536	9,000	49,018	228,202
Costs of direct benefits to donors						
						8,182
Total expenses and costs of direct benefits to donors						\$ 236,384

See accompanying notes to the consolidated financial statements.

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

for the year ended December 31, 2007

(in thousands of dollars)

Cash flows from operating activities:	
Change in net assets	\$ 5,573
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation and amortization	3,748
Net unrealized and realized gains on investments	(73)
Provisions for doubtful receivables and obsolete inventory	2,302
Adjustments for changes in operating assets and liabilities:	
Increase in accounts receivable	(4,816)
Increase in inventory and supplies	(133)
Increase in prepaid expenses and other assets	(1,151)
Increase in contributions receivable	(10,777)
Increase in accounts payable and accrued liabilities	2,476
Decrease in research grants payable	(103)
Increase in deferred revenues	74
	<hr/>
Net cash used in operating activities	<u>(2,880)</u>
Cash flows from investing activities:	
Purchases of investments	(49,273)
Sales or maturities of investments	58,028
Purchase of fixed assets	<u>(2,979)</u>
Net cash provided by investing activities	<u>5,776</u>
Cash flows from financing activities:	
Proceeds from borrowing on line of credit	16,100
Payments on line of credit	(25,100)
Payments on capital lease agreements	<u>(327)</u>
Net cash used in financing activities	<u>(9,327)</u>
Net decrease in cash and cash equivalents	(6,431)
Cash and cash equivalents, beginning of year	<u>13,725</u>
Cash and cash equivalents, end of year	<u>\$ 7,294</u>

See accompanying notes to the consolidated financial statements.

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

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.

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 programs of the Association include:

Research - The research program 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

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.

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

December 31, 2007

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 the related investment for general or specific purposes.

Temporarily restricted - Net assets subject to donor-imposed stipulations that may or 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 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. Unrealized and realized gains and losses are reported as investment income on the consolidated statement of activities.

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

December 31, 2007

Fair value of financial instruments

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

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 of the 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.

AMERICAN DIABETES ASSOCIATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2007

Unconditional promises of contributions are recorded 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 present value is calculated based on an estimated risk free rate of return 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 is 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 either investments or contributions receivable. Assets of approximately \$13,058,000 are reported on the balance sheet as of December 31, 2007, and are valued at fair-value or at the present value of the estimated future receipts. Where applicable, estimated future payments are discounted at a risk-free rate of return based on the expected term of the split-interest agreements at the time the agreements are created, ranging 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 change in value of the contributions based on present value calculations was approximately \$611,000 for the year ended December 31, 2007.

Amounts payable to beneficiaries, gift annuities payable, and pooled income fund liabilities of approximately \$1,802,000 are reported as accrued liabilities or deferred revenues on the consolidated balance sheet as of December 31, 2007.

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

December 31, 2007

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 accompanying consolidated balance sheet.

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, 2007, approximately \$7,391,000 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, 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 the reporting period. Actual results could differ from those estimates.

AMERICAN DIABETES ASSOCIATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2007

Functional allocation of expenses

The costs of providing the various programs and other activities 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 as shown in the consolidated statement of functional expenses.

4. Investments

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

Real estate	\$ 12,850
Fixed-income mutual funds	9,358
Corporate equities	6,621
Equity mutual funds	5,044
Certificates of deposit	4,609
Money market funds	1,253
U.S. government securities	489
Corporate bonds	<u>84</u>
Total investments	<u><u>\$ 40,308</u></u>

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 income for the year ended December 31, 2007 includes (in thousands):

Property rental income	\$ 3,632
Net realized and unrealized gains	73
Interest and dividends	2,123
Investment fees	<u>(194)</u>
Total investment income, net	<u><u>\$ 5,634</u></u>

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

December 31, 2007

5. Gift Annuities

Assets received from donors in exchange for a gift annuity are invested in U.S. government securities, fixed-income mutual funds, and money market funds, which are maintained separately from other investments of the Association. As of December 31, 2007, the market value of gift annuity investments was approximately \$3,592,000 and the present value of gift annuity obligations was approximately \$1,714,000. 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 \$2,107,000 as of December 31, 2007. The Association's receivables consist of amounts due for program service fees, publications, advertising, land rental and other exchange transactions.

7. Contributions receivable

As of December 31, 2007, donors have unconditionally promised to give contributions to the Association due as follows (in thousands):

Within one year	\$ 34,350
One to five years	11,238
Greater than five years	<u>1,221</u>
Total contributions receivable	46,809
Less: allowance for doubtful accounts	(2,216)
Less: present value discount	<u>(958)</u>
Contributions receivable, net	<u><u>\$ 43,635</u></u>

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

December 31, 2007

8. Fixed assets

Fixed assets consisted of the following as of December 31, 2007 (in thousands):

Land	\$	67
Leasehold improvements		1,310
Software		15,741
Furniture, fixtures and equipment		15,554
		32,672
Total fixed assets		32,672
Less: accumulated depreciation and amortization		(23,356)
		\$ 9,316
Fixed assets, net		

9. Temporarily restricted net assets

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

Information	\$	5,799
Advocacy		3,467
Sponsorship for fundraising activities		1,718
Time restricted for operations		25,875
		36,859
Total temporarily restricted net assets		\$ 36,859

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

December 31, 2007

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 is to be used as follows (in thousands):

Research	\$ 1,759
Information	1,503
Advocacy and public awareness	182
Discretion of the Association	<u>3,152</u>
Total permanently restricted net assets	<u>\$ 6,596</u>

11. 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. The fair value of these services was estimated based on the number of hours worked valued at the estimated hourly rates of the professionals. The Association recognized approximately \$1,943,000, in medical services provided in conjunction with the Association's program activities during the year ended December 31, 2007. The Association also recognized approximately \$471,000 of contributed services related to the research review process during the year ended December 31, 2007.

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 \$2,245,000 for the year ended December 31, 2007.

AMERICAN DIABETES ASSOCIATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2007

12. Allocation of joint costs

The Association conducts activities to distribute information related to diabetes and to appeal for funds. The joint costs incurred through these activities for the year ended December 31, 2007, were allocated as follows (in thousands):

Advocacy and public awareness	\$ 15,775
Management and general	3,676
Fundraising	<u>24,698</u>
Total joint costs	<u>\$ 44,149</u>

13. 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 year ended December 31, 2007, was approximately \$2,414,000.

14. 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 \$4,900,000 in 2007.

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

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

December 31, 2007

15. Line of credit

The Association has a secured 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 2008. No amount was outstanding on the line as of December 31, 2007. Interest and fees for the year ended December 31, 2007, were approximately \$440,000.

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 certain debt service coverage ratio and a level of unrestricted, unencumbered marketable securities, cash and cash equivalents of not less than \$15,000,000.

16. Lease commitments

Operating leases

The Association is obligated under various noncancelable operating lease agreements for office facilities expiring at various dates between January 2008 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 April 2013.

As of December 31, 2007, the future minimum lease payments under operating leases with initial or remaining noncancelable lease terms in excess of one year were (in thousands):

Year ending December 31,	
2008	\$ 7,874
2009	6,513
2010	5,333
2011	4,653
2012	3,525
2013 and thereafter	<u>12,157</u>
Total minimum lease payments	<u>\$ 40,055</u>

Rent expense totaled approximately \$7,736,000 for the year ended December 31, 2007.

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

December 31, 2007

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 year ended December 31, 2007. Assets under capital lease were approximately \$3,723,000 and accumulated amortization on those assets was approximately \$3,224,000 as of December 31, 2007.

As of December 31, 2007, the future minimum lease payments under capital leases were (in thousands):

Year ending December 31,	
2008	\$ 387
2009	<u>297</u>
Total minimum lease payments	684
Less: Amount representing interest	<u>(51)</u>
Present value of lease obligation	<u>\$ 633</u>

17. 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, 2007, the future minimum lease payments due to the Association under these leases were (in thousands):

Year ended December 31,	
2008	\$ 1,252
2009	1,298
2010	1,306
2011	1,313
2012	1,337
2013 and thereafter	<u>55,180</u>
Total minimum lease receipts	<u>\$ 61,686</u>

AMERICAN DIABETES ASSOCIATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2007

The accumulated difference between the rental income recognized and the straight-line value of the leases was approximately \$4,996,000 as of December 31, 2007. 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 \$1,357,000 as of December 31, 2007.

American Diabetes Association
Statement of Activities
Form 990 Detail Listed by State and Certain Markets
For the Year Ended December 31, 2007

Schedule I

	REVENUES										Total	
	Alabama	Alaska	Arizona	Arkansas	Los Angeles	Orange County	Sacramento	San Diego	San Francisco	San Jose		Other
Contributions:												
Direct contributions	\$ 740,621	\$ 949,070	\$ 3,366,763	\$ 1,114,055	\$ 6,951,899	\$ 1,905,519	\$ 1,049,224	\$ 3,092,178	\$ 2,276,316	\$ 2,926,656	\$ 1,132,586	\$ 19,334,378
Indirect contributions	76,543	82,236	285,907	18,321	169,806	46,001	174,271	129,512	112,585	38,059	39,817	710,051
Government grants	-	16,700	-	-	-	-	-	-	-	-	-	-
Total Contributions	817,164	1,048,006	3,652,670	1,132,376	7,121,705	1,951,520	1,223,495	3,221,690	2,388,901	2,964,715	1,172,403	20,044,429
Program Service Fees:												
Sales of Materials	-	-	2,000	-	298	32	-	-	41	-	-	371
Subscription Income (excludes advertising)	-	-	-	-	-	-	-	-	-	-	-	-
Ticketed Meal Functions	-	-	-	-	-	-	-	-	-	-	-	-
Booth Rental	-	-	450	-	-	-	300	475	-	-	625	1,400
Registration	-	7,560	83,777	9,600	-	26,420	235	5,950	-	-	-	32,605
Other Program Service Fees	-	-	-	-	250	208	300	208	-	-	-	758
Total Program Service Revenue	7,560	86,227	86,227	9,600	548	26,452	835	6,633	41	-	625	35,134
Membership Dues	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income (cash equivalents)	-	-	-	-	-	-	-	-	-	-	-	-
Dividend/Interest Income (securities)	-	-	-	1,131	-	-	-	-	-	-	-	-
Other Investment Income	-	-	-	-	-	-	-	-	-	-	-	-
Gross Rents	-	-	-	-	-	-	-	-	-	-	-	-
Less: Rental Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Net Rental Income	-	-	-	-	-	-	-	-	-	-	-	-
Amount from Sale of Securities	-	-	-	-	-	-	-	-	-	-	-	-
Less: Cost or Basis	-	-	-	-	-	-	-	-	-	-	-	-
Net Gain (Loss) from Sale of Securities	-	-	-	-	-	-	-	-	-	-	-	-
Amount from Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-
Less: Cost or Basis	-	-	-	-	-	-	-	-	-	-	-	-
Net Gain (Loss) from Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-
Gross Revenue from Special Events	56,007	117,534	230,678	92,333	306,297	245,411	76,173	91,126	192,193	119,672	39,439	1,070,311
Excluding Contributions Reported Above	(56,007)	(117,534)	(230,678)	(92,333)	(306,297)	(245,411)	(76,173)	(91,126)	(192,193)	(119,672)	(39,439)	(1,070,311)
Less: Direct Benefit Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Net Income from Special Events	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue:												
Royalty	-	-	-	-	-	-	-	-	-	-	-	-
Advertising Income	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	817,164	1,055,566	3,738,897	1,143,107	7,122,253	1,977,972	1,224,330	3,228,323	2,388,942	2,964,715	1,173,028	20,079,563
EXPENSES												
Program Activities:												
Research	147,039	186,022	815,793	279,419	1,895,080	449,574	228,690	891,623	511,337	880,820	307,175	5,164,299
Information	94,300	178,739	449,449	177,600	412,455	210,367	148,556	190,377	201,504	114,188	67,196	1,353,643
Advocacy & Public Awareness	164,404	184,688	551,452	130,174	835,052	256,697	222,767	280,273	396,517	213,392	136,652	2,350,350
<i>Shirataki Program Activities</i>	405,743	549,449	1,816,694	527,193	3,142,587	916,638	600,013	1,380,273	1,109,358	1,208,400	511,023	8,868,292
Management and General	3,492	4,516	10,669	2,938	15,785	5,820	4,993	6,870	8,597	4,638	2,739	49,442
Fundraising	147,040	183,756	500,944	124,615	672,941	278,435	227,600	291,988	390,610	217,344	130,095	2,209,013
TOTAL EXPENSES	556,275	737,721	2,328,307	654,746	3,831,313	1,200,893	832,666	1,679,131	1,508,565	1,430,382	643,857	11,126,747
NET ASSETS												
Excess (Deficit)	260,889	317,845	1,410,590	488,361	3,290,940	777,079	391,724	1,549,192	880,377	1,534,333	529,171	8,952,816
Beginning Net Assets	248,693	(963,548)	2,622,390	1,352,114	7,909,077	88,031	330,410	2,639,209	83,982	552,445	751,096	12,344,250
Other Changes in Net Assets	-	-	-	-	-	-	-	-	-	-	-	-
ENDING NET ASSETS	509,582	(645,703)	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

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, 2007

Schedule I

	Colorado		Connecticut		Delaware		Florida		Georgia		Total
	Denver	Other	Hartford	Other			Pensacola	Other	Atlanta	Other	
REVENUES											
Contributions:											
Direct contributions	\$ 2,265,768	\$ 1,575,562	\$ 1,607,157	\$ 427,689	\$ 2,034,846	\$ 549,820	\$ 126,699	\$ 6,936,491	\$ 2,101,499	\$ 1,386,483	\$ 3,487,982
Indirect contributions	154,986	100	398,395	6,687	405,082	46,830	26,850	174,027	246,018	4,322	250,340
Government grants	52,183	-	-	-	-	28,293	-	-	-	-	-
Total Contributions	2,472,937	1,575,662	2,005,552	434,376	2,439,928	624,943	153,549	7,110,518	2,347,517	1,390,805	3,738,322
Program Service Fees:											
Sales of Materials	1,558	-	1,010	-	1,010	-	69	2,677	4,276	-	4,276
Subscription Income (excludes advertising)	-	-	-	-	-	-	-	-	-	-	-
Ticketed Meal Functions	-	-	-	-	-	-	-	-	-	-	-
Booth Rental	-	-	-	-	-	-	-	-	-	-	-
Registration	109,127	-	10,647	-	10,647	10,825	100	7,950	17,130	-	17,130
Other Program Service Fees	256	-	332	-	332	-	70	6,073	5,255	1,700	6,955
Total Program Service Revenue	110,941	-	11,989	-	11,989	10,825	359	182,815	28,472	1,700	30,172
Membership Dues	-	-	-	-	-	-	-	-	-	-	-
Interest Income (cash equivalents)	-	-	-	-	-	-	-	-	-	-	-
Dividend/Interest Income (securities)	-	-	-	-	-	-	-	-	-	-	-
Other Investment Income	-	-	-	-	-	-	-	1,254	-	-	1,254
Gross Rents	-	-	-	-	-	-	-	-	-	-	-
Less: Rental Expenses	-	-	-	-	-	-	-	-	-	-	-
Net Rental Income	-	-	-	-	-	-	-	-	-	-	-
Amount from Sale of Securities	-	-	-	-	-	-	-	-	-	-	-
Less: Cost or Basis	-	-	-	-	-	-	-	-	-	-	-
Net Gain (Loss) from Sale of Securities	-	-	-	-	-	-	-	-	-	-	-
Amount from Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
Less: Cost or Basis	-	-	-	-	-	-	-	-	-	-	-
Net Gain (Loss) from Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
Gross Revenue from Special Events	129,198	7,174	75,562	7,349	82,911	50,775	11,917	407,320	127,352	77,608	204,960
Excluding Contributions Reported Above	(129,198)	(7,174)	(75,562)	(7,349)	(82,911)	(50,775)	(11,917)	(407,320)	(127,352)	(77,608)	(204,960)
Less: Direct Benefit Expenses	-	-	-	-	-	-	-	-	-	-	-
Net Income from Special Events	-	-	-	-	-	-	-	-	-	-	-
Other Revenue:											
Royalty	-	-	-	-	-	-	-	-	-	-	-
Advertising Income	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-	-
Total Other Revenue	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	2,583,878	1,575,662	2,017,541	434,376	2,451,917	635,788	153,908	7,294,587	2,375,989	1,392,505	3,768,494
EXPENSES											
Program Activities:											
Research	462,538	461,545	674,826	61	674,887	621	35,265	1,744,032	580,982	351,906	932,888
Information	504,811	75,086	128,561	1,415	129,976	85,986	19,718	750,633	141,895	83,282	225,177
Advocacy & Public Awareness	501,788	117,046	242,782	15,134	257,916	35,019	26,909	911,120	366,990	157,729	524,719
Subtotal Program Activities	1,529,137	653,677	1,046,169	16,610	1,062,779	121,626	81,892	3,405,785	1,089,867	592,917	1,682,784
Management and General	5,546	2,926	4,686	62	4,748	600	598	19,143	4,655	3,323	7,978
Fundraising	259,327	112,744	195,845	15,072	210,917	34,143	25,376	842,728	272,362	154,125	426,487
TOTAL EXPENSES	1,794,010	769,347	1,246,700	31,744	1,278,444	156,369	107,866	4,267,656	1,366,884	750,365	2,117,249
NET ASSETS											
Excess (Deficit)	789,868	806,315	770,841	402,632	1,173,473	479,419	46,042	3,026,931	1,009,105	642,140	1,651,245
Beginning Net Assets	3,950,678	(1,058,662)	1,922,694	1,464,571	3,387,265	182,183	252,005	8,136,711	(1,509,849)	46,573	(1,463,276)
Other Changes in Net Assets	-	-	-	-	-	-	-	-	-	-	-
ENDING NET ASSETS	\$ 4,740,546	\$ (252,347)	\$ 2,693,535	\$ 1,867,203	\$ 4,560,738	\$ 661,602	\$ 298,047	\$ 11,163,642	\$ (500,744)	\$ 688,713	\$ 187,969

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, 2007

Schedule I

	REVENUES										Total	
	Hawaii	Idaho	Chicago	Illinois Other	Indiana	Iowa	Kansas	Kentucky	Baton Rouge	Louisiana Other		Maine
Contributions:												
Direct contributions	\$ 877,777	\$ 506,979	\$ 7,375,883	\$ 2,361,163	\$ 9,737,046	\$ 1,930,406	\$ 977,766	\$ 1,432,354	\$ 372,512	\$ 1,118,393	\$ 688,643	\$ 1,490,905
Indirect contributions	106,088	4,478	271,014	17,018	98,947	95,882	28,220	73,780	47,415	35,397	20,514	82,812
Government grants												
Total Contributions	983,865	511,457	7,646,897	2,378,181	10,025,078	2,026,288	1,005,986	1,506,134	419,927	1,153,790	709,157	1,573,717
Program Service Fees:												
Sales of Materials		22		37		1,074		9				
Subscription Income (excludes advertising)												
Ticketed Meal Functions												
Booth Rental				100	500		610	650				
Registration	4,485		172,417	39,086	32,575	10,825	42,802	26,580				
Other Program Service Fees				71	7	500			1,405			1,405
Total Program Service Revenue	4,485	22	172,417	39,294	33,075	11,906	43,912	27,239	1,405	1,405	1,405	1,405
Membership Dues												
Interest Income (cash equivalents)												
Dividend/Interest Income (securities)			2,463		524			3,629				
Other Investment Income												
Gross Rents												
Less: Rental Expenses												
Net Rental Income												
Amount from Sale of Securities												
Less: Cost or Basis												
Net Gain (Loss) from Sale of Securities												
Amount from Sale of Fixed Assets												
Less: Cost or Basis												
Net Gain (Loss) from Sale of Fixed Assets												
Gross Revenue from Special Events	25,583	2,269	305,578	72,988	143,987	56,866	64,697	121,906	20,242	39,427	20,754	59,669
Excluding Contributions Reported Above	(25,583)	(2,269)	(305,578)	(72,988)	(143,987)	(56,866)	(64,697)	(121,906)	(20,242)	(39,427)	(20,754)	(59,669)
Less: Direct Benefit Expenses												
Net Income from Special Events												
Other Revenue:												
Royalty												
Advertising Income												
Other revenue												
Total Other Revenue	988,350	511,479	7,821,777	2,417,475	2,377,989	2,038,194	1,049,898	1,537,002	421,332	1,153,790	709,157	1,575,122
TOTAL REVENUES	988,350	511,479	7,821,777	2,417,475	10,239,252	2,038,194	1,049,898	1,537,002	421,332	1,153,790	709,157	1,575,122
EXPENSES												
Program Activities:												
Research	203,318	181,442	2,161,590	351,395	513,252	570,804	203,536	375,566	97,719	293,391	169,640	391,110
Information	132,068	1,734	588,164	169,547	332,308	127,669	224,246	208,058	36,928	136,850	56,097	173,778
Advocacy & Public Awareness	155,891	4,124	723,519	145,459	312,488	186,597	109,716	181,081	63,939	115,698	99,515	179,637
<i>Subtotal Program Activities</i>	<i>491,277</i>	<i>187,300</i>	<i>3,473,273</i>	<i>666,401</i>	<i>1,158,048</i>	<i>885,070</i>	<i>537,498</i>	<i>764,705</i>	<i>198,586</i>	<i>545,939</i>	<i>325,252</i>	<i>744,525</i>
Management and General	3,820	77	15,106	3,419	7,864	4,139	2,737	4,112	1,379	2,761	2,148	4,140
Fundraising	143,956	3,759	612,181	149,692	306,437	192,095	107,839	181,785	52,962	107,405	93,890	160,367
TOTAL EXPENSES	639,053	191,136	4,100,560	819,512	1,472,349	1,081,304	648,074	950,602	252,927	656,105	421,290	909,032
NET ASSETS												
Excess (Deficit)	349,297	320,343	3,721,217	1,597,963	905,640	956,890	401,824	586,400	168,405	497,685	287,867	666,090
Beginning Net Assets	(417,210)	(215,610)	16,957,690	3,327,815	3,370,386	3,147,371	1,864,537	402,296	(506,552)	(232,039)	538,091	(738,591)
Other Changes in Net Assets												
ENDING NET ASSETS	(67,913)	(104,233)	20,678,907	4,925,778	4,276,026	4,104,261	2,266,361	988,696	(338,147)	265,646	825,958	(72,501)

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, 2007

	REVENUES		Total	Massachusetts	Michigan	Minnesota	Mississippi	Kansas City	Missouri Other	Montana	Nebraska
	Baltimore	Maryland Other									
Contributions:											
Direct contributions	\$ 1,767,666	\$ 551,478	\$ 2,319,144	\$ 3,341,609	\$ 4,538,230	\$ 3,361,274	\$ 47,096	\$ 693,937	\$ 4,414,258	\$ 5,108,195	\$ 412,311
Indirect contributions	298,565	52,157	350,722	170,485	535,917	367,791	197	5,115	406,284	411,399	84,102
Government grants										3,052	
Total Contributions	2,066,231	603,635	2,669,866	3,512,094	5,074,147	3,729,065	47,293	699,052	4,820,542	5,519,594	496,413
Program Service Fees:											
Sales of Materials				1,021	1,902	5,282		8	553	561	2,645
Subscription Income (excludes advertising)											
Ticketed Meal Functions											
Booth Rental					750				3,495	2,000	
Registration				23,664	182,866	(555)		32,673	70,089	102,762	21,455
Other Program Service Fees		39	39	40	3,088	3,312			(525)		17
Total Program Service Revenue		39	39	24,725	185,606	8,039		32,681	73,612	23,455	2,662
Membership Dues											
Interest Income (cash equivalents)											
Dividend/Interest Income (securities)				13,500	3,661		3,037				
Other Investment Income											
Gross Rents											
Less: Rental Expenses											
Net Rental Income											
Amount from Sale of Securities											
Less: Cost or Basis											
Net Gain (Loss) from Sale of Securities											
Amount from Sale of Fixed Assets											
Less: Cost or Basis											
Net Gain (Loss) from Sale of Fixed Assets											
Gross Revenue from Special Events	115,459	34,329	149,788	157,987	192,934	145,887	1,256	10,478	240,845	251,323	32,899
Excluding Contributions Reported Above	(115,459)	(34,329)	(149,788)	(157,987)	(192,934)	(145,887)	(1,256)	(10,478)	(240,845)	(251,323)	(32,899)
Less: Direct Benefit Expenses											
Net Income from Special Events											
Other Revenue:											
Royalty											
Advertising Income											
Other revenue											
Total Other Revenue											
TOTAL REVENUES	2,066,231	603,674	2,669,905	3,550,319	5,266,414	3,737,104	50,330	731,733	4,894,154	5,625,887	499,075
EXPENSES											
Program Activities:											
Research	504,913	202,561	707,474	838,954	1,194,774	1,064,776	10,813	288,734	1,458,548	1,747,282	101,859
Information	156,697	88,003	244,700	347,313	778,861	190,072	3,679	152,709	391,338	544,047	45,457
Advocacy & Public Awareness	276,972	148,005	424,977	740,106	639,080	496,060	7,194	118,529	449,777	568,306	84,127
Subtotal Program Activities	938,582	438,569	1,377,151	1,926,373	2,612,715	1,750,908	21,686	559,972	2,299,663	2,859,635	231,443
Management and General	6,485	3,837	10,322	12,765	13,014	8,575	155	3,015	10,685	13,700	1,927
Fundraising	281,579	141,884	423,463	520,789	569,451	344,522	5,884	109,903	459,620	569,523	84,948
TOTAL EXPENSES	1,226,646	584,290	1,810,936	2,459,927	3,195,180	2,104,005	27,725	672,890	2,769,968	3,442,858	318,318
NET ASSETS											
Excess (Deficit)	839,585	19,384	858,969	1,090,392	2,071,234	1,633,099	22,605	58,843	2,124,186	2,183,029	180,757
Beginning Net Assets	2,480,933	319,715	2,800,648	1,171,369	10,236,682	6,762,325	(414,763)	(131,033)	5,545,786	5,414,753	1,568,747
Other Changes in Net Assets											
ENDING NET ASSETS	\$ 3,320,518	\$ 339,099	\$ 3,659,617	\$ 2,261,761	\$ 12,307,916	\$ 8,395,424	\$ (392,158)	\$ (73,190)	\$ 7,669,972	\$ 7,597,782	\$ 1,749,504

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, 2007

	Nevada	New Hampshire	New Jersey	New Mexico	New York City	New York Other	N. Carolina	N. Dakota
REVENUES								
Contributions:								
Direct contributions	\$ 513,528	\$ 529,510	\$ 5,262,566	\$ 1,287,760	\$ 6,955,289	\$ 3,914,027	\$ 3,172,184	\$ 305,561
Indirect contributions	33,538	3,543	287,694	61,346	370,673	285,985	248,082	36,443
Government grants	-	-	-	5,350	-	-	-	-
Total Contributions	547,066	533,053	5,550,260	1,354,456	7,325,962	4,200,012	3,420,266	342,004
Program Service Fees:								
Sales of Materials	-	-	-	-	-	39	-	-
Subscription Income (excludes advertising)	-	-	-	-	-	-	-	-
Ticketed Meal Functions	-	-	-	-	-	-	-	-
Booth Rental	-	-	-	-	-	-	-	-
Registration	-	87,450	-	23,980	5,180	69,580	64,024	8,090
Other Program Service Fees	-	3,010	-	-	1,793	-	-	40
Total Program Service Revenue	-	90,460	-	23,980	6,973	69,619	64,024	8,130
Membership Dues	-	-	-	-	-	-	-	-
Interest Income (cash equivalents)	-	-	-	-	-	-	-	-
Dividend/Interest Income (securities)	-	-	-	-	-	3,045	7,246	-
Other Investment Income	-	-	-	-	-	-	-	-
Gross Rents	-	-	-	-	-	-	-	-
Less: Rental Expenses	-	-	-	-	-	-	-	-
Net Rental Income	-	-	-	-	-	-	-	-
Amount from Sale of Securities	-	-	-	-	-	-	-	-
Less: Cost or Basis	-	-	-	-	-	-	-	-
Net Gain (Loss) from Sale of Securities	-	-	-	-	-	-	-	-
Amount from Sale of Fixed Assets	-	-	-	-	-	-	-	-
Less: Cost or Basis	-	-	-	-	-	-	-	-
Net Gain (Loss) from Sale of Fixed Assets	-	-	-	-	-	-	-	-
Gross Revenue from Special Events	48,747	17,411	201,689	12,695	359,809	206,630	167,986	7,330
Less: Direct Benefit Expenses	(48,747)	(17,411)	(201,689)	(12,695)	(359,809)	(206,630)	(167,986)	(7,330)
Net Income from Special Events	-	-	-	-	-	-	-	-
Other Revenue:								
Royalty	-	-	-	-	-	-	-	-
Advertising Income	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
Total Other Revenue	-	-	-	-	-	-	-	-
TOTAL REVENUES	547,066	623,513	5,550,260	1,378,436	7,332,935	4,272,676	3,491,536	350,134
EXPENSES								
Program Activities:								
Research	123,283	447	1,555,113	385,420	1,642,762	1,169,061	830,320	40,419
Information	40,738	205,096	255,487	140,589	492,214	411,677	426,671	155,031
Advocacy & Public Awareness	85,772	28,460	478,619	90,115	1,053,938	568,299	369,823	46,705
Special Program Activities	249,793	234,003	2,289,219	616,124	3,188,914	2,149,037	1,627,014	242,155
Management and General	1,785	441	11,621	2,095	20,089	12,528	8,700	1,157
Fundraising	85,872	28,016	463,232	80,455	888,913	531,513	396,056	45,452
Total Expenses	337,450	262,460	2,764,072	698,674	4,097,916	2,693,078	2,031,770	288,764
NET ASSETS								
Excess (Deficit)	209,616	361,053	2,786,188	679,762	3,235,019	1,579,598	1,459,766	61,370
Beginning Net Assets	344,050	1,242,359	5,398,699	204,656	11,279,916	(1,729,064)	1,530,505	(54,644)
Other Changes in Net Assets	-	-	-	-	-	-	-	-
ENDING NET ASSETS	553,666	1,603,412	8,184,887	884,418	14,514,935	(149,466)	2,990,271	6,726

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, 2007

	REVENUES												
	Dayton	Cincinnati	Cleveland	Columbus	Ohio	Toledo	Other	Total	Oklahoma City	Other	Total	Oregon	Pennsylvania
Contributions:													
Direct contributions	\$ 89,658	\$ 902,737	\$ 1,262,972	\$ 600,052	\$ 337,029	\$ 698,290	\$ 3,890,738	\$ 433,757	\$ 814,151	\$ 1,247,908	\$ 2,715,502	\$ 6,853,232	
Indirect contributions	589	28,631	34,102	59,182	19,446	4,793	146,743	41,315	23,681	64,996	31,012	346,755	
Government grants	-	-	-	-	-	-	-	-	-	-	3,817	-	
Total Contributions	90,247	931,368	1,297,074	659,234	356,475	703,083	4,037,481	475,072	837,832	1,312,904	2,750,331	7,199,987	
Program Service Fees:													
Sales of Materials	-	27	150	-	-	-	177	-	59	59	3,726	798	
Subscription Income (excludes advertising)	-	-	-	-	-	-	-	-	-	-	-	-	
Ticketed Meal Functions	-	-	-	-	-	-	-	-	-	-	-	-	
Booth Rental	-	2,800	-	-	-	-	2,800	-	-	-	500	-	
Registration	-	43,945	-	-	1,800	-	45,745	-	-	-	23,125	92,235	
Other Program Service Fees	-	-	7	-	-	-	7	-	-	-	35	-	
Total Program Service Revenue	-	46,772	157	-	1,800	-	48,729	-	59	59	27,386	93,033	
Membership Dues	-	-	-	-	-	-	-	-	-	-	-	-	
Interest Income (cash equivalents)	-	-	-	-	-	-	-	-	-	-	-	-	
Dividend/Interest Income (securities)	-	1,279	-	-	-	-	1,279	2,668	-	2,668	1,423	20,000	
Other Investment Income	-	-	-	-	-	-	-	-	-	-	-	-	
Gross Rents	-	-	-	-	-	-	-	-	-	-	-	-	
Less: Rental Expenses	-	-	-	-	-	-	-	-	-	-	-	-	
Net Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	
Amount from Sale of Securities	-	-	-	-	-	-	-	-	-	-	-	-	
Less: Cost or Basis	-	-	-	-	-	-	-	-	-	-	-	-	
Net Gain (Loss) from Sale of Securities	-	-	-	-	-	-	-	-	-	-	-	-	
Amount from Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	
Less: Cost or Basis	-	-	-	-	-	-	-	-	-	-	-	-	
Net Gain (Loss) from Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	
Gross Revenue from Special Events	4,504	31,434	131,557	74,578	16,654	11,600	270,327	24,059	42,820	66,879	176,037	352,229	
Excluding Contributions Reported Above	(4,504)	(31,434)	(131,557)	(74,578)	(16,654)	(11,600)	(270,327)	(24,059)	(42,820)	(66,879)	(176,037)	(352,229)	
Less: Direct Benefit Expenses	-	-	-	-	-	-	-	-	-	-	-	-	
Net Income from Special Events	-	-	-	-	-	-	-	-	-	-	-	-	
Other Revenue:													
Royalty	-	-	-	-	-	-	-	-	-	-	-	-	
Advertising Income	-	-	-	-	-	-	-	-	-	-	-	-	
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	
Total Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL REVENUES	90,247	979,419	1,297,231	659,234	358,275	703,083	4,087,489	477,740	837,891	1,315,651	2,779,140	7,313,020	
EXPENSES													
Program Activities:													
Research	26,051	177,913	269,636	150,257	115,253	141,058	880,168	101,983	216,367	318,350	697,667	1,710,088	
Information	4,847	260,575	112,205	49,549	9,382	42,168	478,726	41,900	54,549	96,449	241,508	717,193	
Advocacy & Public Awareness	12,175	127,111	219,610	100,002	16,656	77,047	532,601	77,879	95,194	173,073	406,329	1,139,492	
Subtotal Program Activities	43,073	565,599	601,451	299,808	141,291	260,273	1,911,495	221,762	366,110	587,872	1,345,504	3,566,773	
Management and General	210	2,874	4,770	2,158	184	1,814	12,010	1,823	2,438	4,261	6,455	21,366	
Fundraising	12,708	123,801	227,336	97,926	17,848	75,233	554,852	78,649	93,811	172,460	279,798	943,989	
TOTAL EXPENSES	55,991	692,274	833,557	399,892	159,323	337,320	2,478,557	302,234	462,359	764,593	1,631,757	4,532,128	
NET ASSETS													
Excess (Deficit)	34,256	287,145	463,674	259,342	198,952	365,763	1,609,132	175,506	375,532	551,038	1,147,383	2,780,892	
Beginning Net Assets	164,311	820,259	938,458	421,132	525,038	429,570	3,318,769	(323,259)	1,055,653	732,394	1,147,015	4,667,419	
Other Changes in Net Assets	-	-	-	-	-	-	-	-	-	-	-	-	
ENDING NET ASSETS	\$ 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	\$ 7,448,311	

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, 2007

	Rhode Island	S. Carolina	S. Dakota	Tennessee	Texas		Utah	Vermont
					Dallas	San Antonio		
REVENUES							Total	
Contributions:								
Direct contributions	\$ 289,968	\$ 969,341	\$ 162,963	\$ 2,362,708	\$ 3,384,387	\$ 1,278,510	\$ 10,658,681	\$ 367,497
Indirect contributions	9,458	53,413	31,640	134,705	128,981	108,228	425,090	12,758
Government grants								
Total Contributions	299,426	1,022,754	194,603	2,497,413	3,513,368	1,438,420	11,174,808	380,255
Program Service Fees:								
Sales of Materials			976		20	1,260	1,280	
Subscription Income (excludes advertising)								
Ticketed Meal Functions								
Booth Rental					2,350		2,625	
Registration		1,940		2,390	14,215	500	30,037	4,975
Other Program Service Fees			6		360	216	1,216	
Total Program Service Revenue		1,940	982	2,390	16,945	1,976	31,528	157
Membership Dues							50,449	4,975
Interest Income (cash equivalents)								
Dividend/Interest Income (securities)								
Other Investment Income								
Gross Reimbursements								
Less: Rental Expenses								
Net Rental Income								
Amount from Sale of Securities								
Less: Cost or Basis								
Net Gain (Loss) from Sale of Securities								
Amount from Sale of Fixed Assets								
Less: Cost or Basis								
Net Gain (Loss) from Sale of Fixed Assets								
Gross Revenue from Special Events	16,693	74,967	2,466	201,758	315,334	64,100	953,299	10,097
Less: Direct Benefit Expenses	(16,693)	(74,967)	(2,466)	(201,758)	(315,334)	(64,100)	(953,299)	(10,097)
Net Income from Special Events								
Other Revenue:								
Royalty								
Advertising Income								
Other revenue								
Total Other Revenue								
TOTAL REVENUES	299,426	1,024,694	195,585	2,499,803	3,530,313	1,440,396	11,225,257	385,230
EXPENSES								
Program Activities:								
Research	62,423	327,916	44,802	472,287	798,376	274,091	1,406,663	272,878
Information	33,908	47,978	14,896	276,419	414,511	132,576	642,569	95,071
Advocacy & Public Awareness	59,717	56,163	27,776	485,463	480,942	342,211	937,207	208,734
Subtotal Program Activities	156,048	432,057	87,474	1,234,169	1,693,829	748,878	2,986,439	576,683
Management and General	1,338	1,015	628	11,038	10,974	5,350	20,547	3,281
Fundraising	55,638	54,870	31,602	487,572	449,518	215,683	846,259	168,060
TOTAL EXPENSES	213,024	487,942	119,704	1,732,779	2,154,321	969,911	3,853,245	748,024
NET ASSETS								
Excess (Deficit)	86,402	536,752	75,881	767,024	1,375,992	470,485	4,247,780	160,756
Beginning Net Assets	766,520	15,941	72,817	1,246,691	(102,400)	974,394	701,264	432,404
Other Changes in Net Assets								
ENDING NET ASSETS	\$ 852,922	\$ 552,693	\$ 148,698	\$ 2,013,715	\$ 1,273,592	\$ 1,444,879	\$ 5,821,038	\$ 593,160

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, 2007

	Virginia		Washington		Washington D.C.		W. Virginia	Wisconsin	Wyoming
	Hampton Roads	Other	Seattle	Other	Total				
REVENUES									
Contributions:									
Direct contributions	\$ 677,203	\$ 3,141,532	\$ 2,482,549	\$ 423,644	\$ 2,906,193	\$ 1,312,801	\$ 276,743	\$ 3,063,127	\$ 14,101
Indirect contributions	199,421	229,418	279,001	10,126	289,127	510,886	22,204	160,670	140
Government grants	-	-	-	-	-	-	-	-	-
Total Contributions	876,624	3,370,950	2,761,550	433,770	3,195,320	1,823,687	298,947	3,223,797	14,241
Program Service Fees:									
Sales of Materials	-	56	2,017	-	2,017	-	-	10	-
Subscription Income (excludes advertising)	-	-	-	-	-	-	-	-	-
Ticketed Meal Functions	-	-	-	-	-	-	-	-	-
Booth Rental	300	-	-	-	300	-	-	2,400	-
Registration	3,370	-	10,920	-	10,920	-	1,740	216,571	-
Other Program Service Fees	-	291	-	-	291	212	65	1,695	-
Total Program Service Revenue	3,670	347	12,937	-	12,937	212	1,805	220,676	-
Membership Dues									
Interest Income (cash equivalents)	-	-	-	-	-	-	-	-	-
Dividend/Interest Income (securities)	-	8,500	-	-	8,500	-	-	8,101	-
Other Investment Income	-	-	-	-	-	-	-	-	-
Gross Rents	-	-	-	-	-	-	-	-	-
Less: Rental Expenses	-	-	-	-	-	-	-	-	-
Net Rental Income	-	-	-	-	-	-	-	-	-
Amount from Sale of Securities									
Less: Cost or Basis	-	-	-	-	-	-	-	-	-
Net Gain (Loss) from Sale of Securities	-	-	-	-	-	-	-	-	-
Amount from Sale of Fixed Assets									
Less: Cost or Basis	-	-	-	-	-	-	-	-	-
Net Gain (Loss) from Sale of Fixed Assets	-	-	-	-	-	-	-	-	-
Gross Revenue from Special Events	84,090	164,505	103,313	27,733	131,046	127,062	33,087	157,970	-
Excluding Contributions Reported Above	(84,090)	(164,505)	(103,313)	(27,733)	(131,046)	(127,062)	(33,087)	(157,970)	-
Less: Direct Benefit Expenses	-	-	-	-	-	-	-	-	-
Net Income from Special Events	-	-	-	-	-	-	-	-	-
Other Revenue:	-	-	-	-	-	-	-	-	-
Royalty	-	-	-	-	-	-	-	-	-
Advertising Income	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total Other Revenue	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	880,294	3,379,797	2,774,487	433,770	3,208,257	1,823,899	300,752	3,452,574	14,241
EXPENSES									
Program Activities:									
Research	215,022	910,287	554,403	88,784	643,187	429,180	106,984	684,038	2,939
Information	120,492	121,461	338,027	27,065	365,092	146,233	32,017	698,286	432
Advocacy & Public Awareness	211,034	247,412	520,218	53,335	573,553	294,004	52,710	334,652	746
Subtotal Program Activities	546,548	1,279,160	1,412,648	169,184	1,581,832	869,417	191,711	1,716,976	4,117
Management and General	5,135	5,324	9,937	1,172	11,109	6,390	1,239	8,338	17
Fundraising	213,563	238,381	398,227	51,943	450,170	285,402	51,978	331,886	696
TOTAL EXPENSES	765,246	1,522,865	1,820,812	222,299	2,043,111	1,161,209	244,928	2,057,200	4,830
NET ASSETS									
Excess (Deficit)	115,048	1,856,932	953,675	211,471	1,165,146	662,690	55,824	1,395,374	9,411
Beginning Net Assets	1,050,241	8,426,323	2,368,067	(1,601,271)	766,796	(259,250)	227,699	(8,906,663)	(119,924)
Other Changes in Net Assets	-	-	-	-	-	-	-	-	-
ENDING NET ASSETS	\$ 1,165,289	\$ 10,283,255	\$ 11,448,544	\$ (1,389,800)	\$ 1,931,942	\$ 403,440	\$ 283,523	\$ (7,511,289)	\$ (110,513)

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, 2007

	Home Office	ADA 990 TOTAL	ADA Research Foundation 990	ADA Property Title Holding Corporation 990	Shaping America's Health 990	Eliminations and Other Adjustments	Financial versus Tax Reporting Differences	Consolidated Audited Financial Statements
REVENUES								
Contributions:								
Direct contributions	\$ 14,089,879	\$ 159,825,736	\$ 5,689,741	\$ -	\$ 1,256,391	\$ (1,326,407)	\$ 2,414,317	\$ 167,859,778
Indirect contributions	871,672	9,874,010	37,454,507	-	-	(37,454,507)	-	9,874,010
Government grants	-	200,380	-	-	-	-	-	200,380
Total Contributions	14,961,551	169,900,126	43,144,248	-	1,256,391	(38,780,914)	2,414,317	177,934,168
Program Service Fees:								
Sales of Materials	8,479,285	8,514,831	-	-	-	-	-	8,514,831
Subscription Income (excludes advertising)	15,876,224	15,876,224	-	-	-	-	-	15,876,224
Ticketed Meal Functions	-	-	-	-	-	-	-	-
Booth Rental	3,699,812	3,743,572	-	-	-	-	-	3,743,572
Registration	6,323,200	8,129,073	-	-	-	-	-	8,129,073
Other Program Service Fees	865,183	891,540	-	3,631,634	-	(3,631,634)	-	891,540
Total Program Service Revenue	35,243,704	37,155,240	-	3,631,634	-	(3,631,634)	-	37,155,240
Membership Dues	3,033,034	3,033,034	-	-	-	-	-	3,033,034
Interest Income (cash equivalents)	1,144	1,144	-	-	-	-	-	1,144
Dividend/Interest Income (securities)	1,846,266	1,927,727	-	-	-	-	-	1,927,727
Other Investment Income	3,631,634	3,631,634	-	-	-	-	108,693	3,740,327
Gross Rents	-	-	-	-	-	-	-	-
Less: Rental Expenses	-	-	-	-	-	-	-	-
Net Rental Income	-	-	-	-	-	-	-	-
Amount from Sale of Securities	58,028,035	58,028,035	-	-	-	-	-	-
Less: Cost or Basis	(58,063,443)	(58,063,443)	-	-	-	-	-	58,028,035
Net Gain (Loss) from Sale of Securities	(35,408)	(35,408)	-	-	-	-	-	(58,063,443)
Amount from Sale of Fixed Assets	-	-	-	-	-	-	-	(35,408)
Less: Cost or Basis	-	-	-	-	-	-	-	-
Net Gain (Loss) from Sale of Fixed Assets	-	-	-	-	-	-	-	-
Gross Revenue from Special Events	9,804	8,182,291	-	-	-	-	-	8,182,291
Excluding Contributions Reported Above	(9,804)	(8,182,291)	-	-	-	-	-	(8,182,291)
Less: Direct Benefit Expenses	-	-	-	-	-	-	-	-
Net Income from Special Events	-	-	-	-	-	-	-	-
Other Revenue:	-	-	-	-	-	-	-	-
Royalty	550,748	550,748	-	-	-	-	-	550,748
Advertising Income	8,399,136	8,399,136	-	-	-	-	-	8,399,136
Other revenue	1,069,238	1,069,238	-	-	-	-	-	1,069,238
Total Other Revenue	10,019,122	10,019,122	-	-	-	-	-	10,019,122
TOTAL REVENUES	68,701,047	225,632,619	43,144,248	3,631,634	1,256,391	(42,412,548)	2,523,010	233,775,354
EXPENSES								
Program Activities:								
Research	11,580,770	49,413,844	41,910,465	-	-	(37,454,507)	471,042	54,340,844
Information	47,062,483	62,212,178	-	-	151,679	-	1,943,275	64,307,132
Advocacy & Public Awareness	29,232,089	49,424,760	-	-	2,271,094	(160,190)	-	51,535,664
Subtotal Program Activities								
Management and General	87,875,342	161,050,782	41,910,465	-	2,422,773	(37,614,697)	2,414,317	170,183,640
Fundraising	8,516,760	8,933,336	483,628	-	75,840	(493,051)	-	8,999,753
Total Fundraising	30,915,614	48,885,430	654,320	-	151,681	(673,166)	-	49,018,265
TOTAL EXPENSES	127,307,716	218,869,548	43,048,413	-	2,650,294	(38,780,914)	2,414,317	228,201,658
NET ASSETS								
Excess (Deficit)	(58,606,669)	6,763,071	95,835	3,631,634	(1,393,903)	(3,631,634)	108,693	5,573,696
Beginning Net Assets	(47,214,910)	70,029,191	-	12,850,000	(160,097)	(12,850,000)	-	69,869,094
Other Changes in Net Assets	108,693	108,693	-	(3,631,634)	-	3,631,634	(108,693)	-
ENDING NET ASSETS	(105,712,886)	76,900,955	95,835	12,850,000	(1,554,000)	(12,850,000)	\$ -	\$ 75,442,790

See accompanying note to the supplemental schedules.

American Diabetes Association
Statement of Functional Expenses
Form 990 Detail Listed by State and Certain Markets
For the Year Ended December 31, 2007

	Alabama			Alaska			Arizona					
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 145,908	\$ -	\$ -	\$ 145,908	\$ 181,502	\$ -	\$ -	\$ 181,502	\$ 805,492	\$ -	\$ -	\$ 805,492
Employee Costs:												
Salaries	138,660	2,222	83,118	224,000	183,223	2,955	109,343	295,521	419,326	6,749	250,773	676,848
Pension Plan Contribution	4,102	66	2,448	6,616	12,367	7,381	19,947	378	23,454	378	13,997	37,829
Other Employee Costs	11,917	192	7,112	19,221	16,531	267	9,865	26,663	42,152	680	25,155	67,987
Payroll Taxes	12,062	195	7,198	19,455	15,918	257	9,500	25,675	34,965	564	20,866	56,395
Subtotal Employer Costs	166,741	2,675	99,876	269,292	228,039	3,678	136,089	367,806	519,897	8,371	310,791	839,059
Professional Fees:												
Professional Fundraising Fees	-	-	-	-	-	-	-	-	-	-	-	-
Accounting Fees	-	-	-	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-	-	-	-
Other Professional Fees	-	-	-	-	11,302	-	750	12,052	6,435	1	3,600	10,036
Subtotal Professional Fees	-	-	-	-	11,302	-	750	12,052	6,435	1	3,600	10,036
Supplies	11,463	-	3,065	15,482	36,986	117	4,725	41,828	102,345	153	16,901	119,399
Telecommunications	5,837	82	3,217	9,136	9,322	150	5,548	15,020	4,871	78	2,896	7,845
Postage and Shipping	10,700	32	6,180	16,912	12,657	71	5,288	18,016	19,099	47	18,079	37,225
Occupancy	22,931	362	13,386	36,679	38,576	307	11,346	50,229	186,525	1,048	39,187	226,760
Equipment Rental and Maintenance	7,017	113	4,188	11,318	11,346	41	1,524	4,118	6,990	98	3,806	10,894
Printing and Publications	20,181	71	8,905	29,157	13,215	31	11,187	24,433	42,182	21	61,003	103,206
Travel	12,220	52	5,597	17,869	14,348	93	5,064	19,505	24,157	109	24,793	49,059
Conference and Meetings	903	39	367	1,309	779	18	408	1,205	83,490	277	3,380	87,147
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous:												
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Membership Dues	590	10	352	952	65	1	39	105	440	7	263	710
Insurance	-	-	-	-	105	-	973	1,078	290	-	460	750
Other	1,252	2	1,007	2,261	-	9	815	824	14,481	459	15,785	30,725
Subtotal Miscellaneous	1,842	12	1,359	3,213	170	10	1,827	2,007	15,211	466	16,508	32,185
Total Functional Expenses	\$ 405,743	\$ 3,492	\$ 147,040	\$ 556,275	\$ 549,449	\$ 4,516	\$ 183,756	\$ 737,721	\$ 1,816,694	\$ 10,669	\$ 500,944	\$ 2,328,307

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	Arkansas				California			
	Los Angeles		Ormside County		Los Angeles		Ormside County	
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total
Grants and Allocations	\$ 276,426	\$ -	\$ -	\$ 276,426	\$ 1,879,277	\$ -	\$ -	\$ 1,879,277
Employee Costs:								
Salaries	116,473	1,878	69,509	187,860	639,379	10,313	381,564	1,031,256
Pension Plan Contribution	5,036	81	3,005	8,122	25,937	418	15,479	41,834
Other Employee Costs	14,859	240	8,867	23,966	55,281	891	32,953	89,125
Payroll Taxes	9,437	152	5,632	15,221	56,272	908	33,581	90,761
Subtotal Employee Costs	145,805	2,351	87,013	235,169	776,869	12,530	463,577	1,252,976
Professional Fees:								
Accounting Fees	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-
Other Professional Fees	111	-	247	358	19,413	248	11,193	30,854
Subtotal Professional Fees	111	-	247	358	19,413	248	11,193	30,854
Supplies	33,318	26	2,615	35,959	33,611	297	15,772	49,680
Telecommunications	3,234	48	2,033	5,315	11,581	154	6,507	18,242
Postage and Shipping	2,594	1	2,314	4,909	24,841	183	15,777	40,801
Occupancy	35,223	223	8,234	43,680	111,510	1,709	63,239	176,458
Equipment Rental and Maintenance	2,599	42	1,547	4,188	8,326	102	3,939	12,367
Printing and Publications	9,106	3	9,376	18,485	48,604	120	57,307	106,031
Travel	10,208	146	4,617	14,971	34,234	243	17,312	51,789
Conference and Meetings	2,209	81	984	3,274	177,165	115	2,555	179,835
Data Processing	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Miscellaneous:								
Interest	-	-	-	-	-	-	-	-
Membership Dues	634	10	375	1,019	609	10	363	982
Insurance	-	-	-	-	275	-	275	550
Other	5,726	7	5,260	10,993	16,272	74	15,125	31,471
Subtotal Miscellaneous	6,360	17	5,635	12,012	17,156	84	15,763	33,003
Total Functional Expenses	\$ 527,193	\$ 2,938	\$ 124,615	\$ 654,746	\$ 3,142,587	\$ 15,785	\$ 672,941	\$ 3,831,313
					\$ 916,638	\$ 5,820	\$ 278,435	\$ 1,200,893

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California (continued)

	Sacramento			San Diego			San Francisco			Total
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Prog. Svcs.	Mgt. & Gen.	Fundraising	Prog. Svcs.	Mgt. & Gen.	Fundraising	
Grants and Allocations	\$ 223,692	\$ -	\$ -	\$ 884,658	\$ -	\$ -	\$ 502,734	\$ -	\$ -	\$ 502,734
Employee Costs:										
Salaries	187,355	3,022	111,809	247,959	3,999	147,976	344,839	5,562	205,919	556,192
Pension Plan Contribution	6,151	99	3,670	10,974	177	6,549	21,933	354	13,089	35,376
Other Employee Costs	15,652	252	9,342	30,506	490	18,116	32,492	524	19,378	52,394
Payroll Taxes	17,350	280	10,354	21,342	344	12,737	28,080	453	16,758	45,291
Subtotal Employee Costs	226,508	3,653	135,175	310,781	5,010	185,378	427,344	6,893	255,016	689,253
Professional fees:										
Professional Fundraising Fees	-	-	-	-	-	-	-	-	-	-
Accounting Fees	-	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-	-
Other Professional Fees	2,188	1	1,689	6,660	-	3,317	9,977	-	8,385	14,028
Subtotal Professional Fees	2,188	1	1,689	6,660	-	3,317	9,977	-	8,385	14,028
Supplies	13,490	53	10,360	33,082	83	6,261	39,426	137	11,064	26,789
Telecommunications	7,796	125	4,813	5,137	84	3,057	8,278	76	3,228	8,739
Postage and Shipping	8,467	46	8,121	10,410	60	7,669	18,139	41	8,655	19,469
Occupancy	59,017	923	34,152	67,898	1,055	39,028	107,981	1,253	46,347	125,264
Equipment Rental and Maintenance	3,762	58	2,243	5,512	51	1,890	7,453	55	2,175	5,857
Printing and Publications	15,073	14	18,043	23,479	32	30,942	34,136	22	43,052	77,210
Travel	9,976	79	9,086	16,358	194	9,182	25,734	63	6,734	15,918
Conference and Meetings	25,475	17	382	15,824	294	3,380	13,046	37	819	13,902
Data Processing	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-
Miscellaneous:										
Interest	-	-	-	-	-	-	-	-	-	-
Membership Dues	869	3	2,022	305	5	523	833	10	375	1,013
Insurance	230	-	170	169	-	340	509	-	125	250
Other	3,530	21	1,344	-	2	1,121	3,583	10	4,635	8,228
Subtotal Miscellaneous	4,629	24	3,536	474	7	1,984	2,465	20	5,135	9,491
Total Functional Expenses	\$ 603,013	\$ 4,993	\$ 227,600	\$ 1,380,273	\$ 6,870	\$ 291,988	\$ 1,679,131	\$ 8,597	\$ 390,610	\$ 1,508,565

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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	\$ 876,173	\$ -	\$ -	\$ 876,173	\$ 304,429	\$ -	\$ -	\$ 304,429	\$ 5,114,712	\$ -	\$ -	\$ 5,114,712
Employee Costs:												
Salaries	190,790	3,077	113,859	307,726	106,185	1,712	63,369	171,266	1,945,966	31,386	1,161,303	3,138,655
Pension Plan Contribution	10,481	169	6,255	16,905	4,309	70	2,571	6,950	93,258	1,504	55,654	150,416
Other Employee Costs	14,027	226	8,374	22,627	10,527	169	6,281	16,977	186,573	3,005	111,206	300,784
Payroll Taxes	16,575	267	9,891	26,733	9,356	150	5,583	15,089	168,977	2,725	100,841	272,543
Subtotal Employee Costs	231,872	3,739	138,379	373,991	130,377	2,101	77,804	210,282	2,394,774	38,629	1,429,004	3,862,398
Professional fees:												
Professional Fundraising Fees	-	-	-	-	-	-	-	-	-	-	-	-
Accounting Fees	-	-	-	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-	-	-	-
Other Professional Fees	5,349	3	5,901	11,253	3,204	17	2,741	5,962	43,312	269	36,648	80,229
Subtotal Professional Fees	5,349	3	5,901	11,253	3,204	17	2,741	5,962	43,312	269	36,648	80,229
Supplies	10,322	141	6,955	17,618	4,455	41	3,284	7,780	122,493	866	66,691	190,050
Telecommunications	3,815	61	2,292	6,168	2,332	37	1,397	3,766	40,098	594	23,385	64,077
Postage and Shipping	6,395	24	6,070	12,489	6,036	28	5,308	11,372	72,871	428	60,084	133,383
Occupancy	30,195	487	18,020	48,702	24,839	389	14,398	39,626	474,913	6,518	241,173	722,604
Equipment Rental and Maintenance	3,418	55	2,040	5,513	1,344	22	802	2,168	31,154	418	16,035	47,607
Printing and Publications	14,794	6	25,164	39,964	10,701	15	14,490	25,206	162,595	243	224,405	387,243
Travel	8,429	66	6,029	14,524	9,377	56	8,188	17,621	98,953	762	68,824	168,539
Conference and Meetings	15,137	47	1,048	16,232	11,362	24	436	11,822	280,864	568	9,376	290,808
Data Processing	-	-	-	-	-	-	-	-	-	8	-	8
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous:												
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Membership Dues	486	7	304	797	180	1	316	497	3,110	37	3,922	7,069
Insurance	-	-	-	-	30	-	120	150	879	-	1,280	2,159
Other	1,814	2	5,142	6,958	2,357	8	811	3,176	27,556	119	28,178	55,853
Subtotal Miscellaneous	2,300	9	5,446	7,755	2,567	9	1,247	3,823	31,545	156	33,360	65,081
Total Functional Expenses	\$ 1,208,460	\$ 4,638	\$ 217,344	\$ 1,430,382	\$ 511,023	\$ 2,739	\$ 130,095	\$ 643,857	\$ 8,868,292	\$ 49,442	\$ 2,209,013	\$ 11,126,747

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	Denver				Colorado			
	Mgt. & Gen.		Fundraising		Mgt. & Gen.		Fundraising	
	Prog. Svcs.	Total	Prog. Svcs.	Total	Prog. Svcs.	Total	Prog. Svcs.	Total
Grants and Allocations	\$ 456,871	\$ 456,871	\$ -	\$ -	\$ 458,616	\$ 458,616	\$ 915,487	\$ 915,487
Employee Costs:								
Salaries	223,980	361,259	133,666	76,410	128,040	206,515	352,020	567,774
Pension Plan Contribution	8,437	13,608	4,822	2,878	4,822	7,778	7,913	21,386
Other Employee Costs	20,295	32,684	11,556	6,896	11,556	18,639	31,851	51,323
Payroll Taxes	20,855	33,637	12,446	7,115	11,924	19,232	22,779	52,869
Subtotal Employee Costs	273,567	441,188	156,342	93,299	156,342	252,184	429,909	693,352
Professional Fees:								
Professional Fundraising Fees	-	-	-	-	-	-	-	-
Accounting Fees	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-
Other Professional Fees	122,114	123,186	182	108	182	293	122,296	123,479
Subtotal Professional Fees	122,114	123,186	182	108	182	293	122,296	123,479
Supplies	237,377	247,232	9,775	4,851	2,940	4,851	240,317	252,083
Telecommunications	5,244	7,745	2,439	1,341	2,233	3,610	7,477	11,355
Postage and Shipping	21,909	33,080	11,124	2,231	3,504	5,762	25,413	38,842
Occupancy	156,306	173,315	16,561	7,697	12,898	20,803	169,204	194,118
Equipment Rental and Maintenance	3,391	5,559	2,117	1,803	1,803	2,907	5,194	8,466
Printing and Publications	92,918	133,520	40,579	3,992	3,992	7,063	96,910	140,583
Travel	20,898	28,998	7,973	1,287	2,612	3,915	23,510	32,913
Conference and Meetings	117,476	120,816	3,070	546	7,726	8,296	125,202	129,112
Data Processing	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Miscellaneous:								
Interest	-	-	-	-	-	-	-	-
Membership Dues	3,745	4,254	491	225	829	1,060	4,574	5,314
Insurance	30	200	-	-	-	30	170	200
Other	17,291	18,046	751	7	-	7	17,291	18,053
Subtotal Miscellaneous	21,066	22,500	1,412	232	829	1,067	21,895	23,567
Total Functional Expenses	\$ 1,529,137	\$ 1,794,010	\$ 259,327	\$ 112,744	\$ 653,677	\$ 769,347	\$ 2,182,814	\$ 2,563,357

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	Hartford				Connecticut				Total
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	
Grants and Allocations	\$ 670,105	\$ -	\$ -	\$ 670,105	\$ -	\$ -	\$ -	\$ 670,105	
Employee Costs:									
Salaries	182,897	2,950	109,148	294,995	187,993	2,950	114,244	305,187	
Pension Plan Contribution	5,225	84	3,118	8,427	5,225	84	3,118	8,427	
Other Employee Costs	20,202	326	12,056	32,584	20,202	326	12,056	32,584	
Payroll Taxes	17,871	288	10,665	28,824	17,871	288	10,665	28,824	
Subtotal Employee Costs	226,195	3,648	134,987	364,830	231,291	3,648	140,083	375,022	
Professional Fees:									
Accounting Fees	-	-	-	-	-	-	-	-	
Legal Fees	-	-	-	-	-	-	-	-	
Other Professional Fees	860	-	794	1,654	-	-	-	1,654	
Subtotal Professional Fees	860	-	794	1,654	-	-	-	1,654	
Supplies	9,777	108	5,533	15,418	860	794	794	15,747	
Telecommunications	2,599	42	1,551	4,192	2,599	42	1,551	4,192	
Postage and Shipping	11,245	57	7,947	19,249	13,396	59	10,063	23,518	
Occupancy	35,993	581	21,163	57,737	39,285	634	23,444	63,363	
Equipment Rental and Maintenance	6,341	98	3,885	10,324	6,341	98	3,885	10,324	
Printing and Publications	14,979	9	11,993	26,981	18,709	9	15,716	34,434	
Travel	10,643	4	6,066	16,713	12,195	6	7,571	19,772	
Conference and Meetings	55,708	117	1,526	57,351	55,708	117	1,526	57,351	
Data Processing	-	-	-	-	-	-	-	-	
Depreciation	-	-	-	-	-	-	-	-	
Miscellaneous:									
Interest	-	-	-	-	-	-	-	-	
Membership Dues	669	11	400	1,080	-	14	522	1,410	
Insurance	-	-	-	-	-	-	-	-	
Other	1,055	11	-	1,066	1,456	11	85	1,552	
Subtotal Miscellaneous	1,724	22	400	2,146	2,330	25	607	2,962	
Total Functional Expenses	\$ 1,046,169	\$ 4,686	\$ 195,845	\$ 1,246,700	\$ 1,062,779	\$ 4,748	\$ 210,917	\$ 1,278,444	

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	Delaware										Florida									
	Pensacola					Other					Total Florida					Total				
	Prog. Svcs.	Mgt. & Gen.	Fundraising	Total		Prog. Svcs.	Mgt. & Gen.	Fundraising	Total		Prog. Svcs.	Mgt. & Gen.	Fundraising	Total		Prog. Svcs.	Mgt. & Gen.	Fundraising	Total	
Grants and Allocations	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ 37,306	\$ 37,306	\$ -	\$ 37,306	\$ -	\$ 37,306	\$ 1,733,908	\$ -	\$ -	\$ 1,733,908	\$ -	\$ 1,771,214	\$ -	\$ -	\$ 1,771,214	
Employee Costs:																				
Salaries	-	-	-	-	15,980	9,536	258	25,774	753,052	12,131	451,075	1,216,258	769,032	12,389	460,611	1,242,032	59,486	22,010	59,486	
Pension Plan Contribution	-	-	-	-	1,003	1,618	16	35,878	579	21,411	36,881	57,868	36,881	595	22,010	59,486	1,195	44,188	119,428	
Other Employee Costs	-	-	-	-	1,362	813	22	2,197	72,683	1,173	43,375	117,231	74,045	1,195	44,188	119,428	1,051	38,886	103,096	
Payroll Taxes	-	-	-	-	1,442	861	23	2,326	63,717	1,038	38,025	102,770	65,159	1,051	38,886	103,096	1,051	38,886	103,096	
Subtotal Employee Costs	-	-	-	-	19,787	11,809	319	31,915	925,330	14,911	553,886	1,494,127	945,117	15,230	565,695	1,526,042	1,051	38,886	103,096	
Professional fees:																				
Professional Fundraising Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accounting Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Legal Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Professional Fees	1,069	-	3,376	4,445	-	-	-	-	4,267	-	4,267	-	4,267	-	-	-	-	-	-	
Subtotal Professional Fees	1,069	-	3,376	4,445	-	-	-	-	4,267	-	4,267	-	4,267	-	-	-	-	-	-	
Supplies	15,083	78	4,362	19,523	3,051	28	1,538	4,617	58,178	318	20,991	79,487	61,229	346	22,329	84,104	5,473	9,740	9,740	
Telecommunications	4,015	63	2,338	6,416	2,947	48	1,758	4,753	17,027	267	10,341	27,635	19,974	315	12,099	32,388	12,099	315	32,388	
Postage and Shipping	4,012	19	2,210	6,241	2,597	14	1,746	4,357	35,287	128	30,601	66,016	37,884	142	32,347	70,373	32,347	142	70,373	
Occupancy	23,345	217	8,013	31,645	7,145	109	4,019	11,273	166,385	2,519	93,035	261,939	173,530	2,628	97,054	273,212	97,054	2,628	273,212	
Equipment Rental and Maintenance	4,276	66	2,429	6,771	2,340	38	1,396	3,774	23,231	322	13,522	37,075	25,571	360	14,918	40,849	14,918	360	40,849	
Printing and Publications	7,021	1	5,470	12,492	3,470	6	2,087	5,563	70,693	113	80,020	150,826	74,163	119	82,107	156,389	82,107	119	156,389	
Travel	7,071	58	3,721	10,850	738	4	396	1,138	41,538	332	27,669	69,559	42,276	356	28,065	70,697	28,065	356	70,697	
Conference and Meetings	23,869	67	626	24,562	1,643	21	1,99	1,863	317,738	146	1,372	319,256	319,381	167	1,571	321,119	1,571	167	321,119	
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Miscellaneous:																				
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Membership Dues	1,535	24	936	2,495	578	9	345	932	2,391	36	1,316	3,743	2,969	45	1,661	4,675	1,661	45	4,675	
Insurance	260	-	290	550	150	-	-	150	821	3	1,228	2,052	971	3	1,228	2,202	1,228	3	2,202	
Other	-	6	372	378	140	2	83	225	8,991	28	3,274	12,293	9,131	30	3,357	12,518	3,357	30	12,518	
Subtotal Miscellaneous	1,795	30	1,598	3,423	868	11	428	1,307	12,203	67	5,818	18,088	13,071	78	6,246	19,395	6,246	78	19,395	
Total Functional Expenses	\$ 121,626	\$ 609	\$ 34,143	\$ 156,369	\$ 81,892	\$ 598	\$ 25,376	\$ 107,866	\$ 3,405,785	\$ 191,143	\$ 842,728	\$ 4,267,656	\$ 3,487,677	\$ 19,741	\$ 868,104	\$ 4,375,522	\$ 868,104	\$ 19,741	\$ 4,375,522	

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	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	\$ 576,316	\$ -	\$ -	\$ 576,316	\$ 348,576	\$ -	\$ -	\$ 348,576	\$ 924,892	\$ -	\$ -	\$ 924,892
Employee Costs:												
Salaries	162,275	2,617	96,842	261,734	134,184	2,158	80,327	216,669	296,459	4,775	177,169	478,403
Pension Plan Contribution	9,368	151	5,591	15,110	8,393	135	5,009	13,537	17,761	286	10,600	28,647
Other Employee Costs	12,460	201	7,436	20,097	11,386	184	6,795	18,365	23,846	385	14,231	38,462
Payroll Taxes	13,953	225	8,327	22,505	12,068	195	7,202	19,465	26,021	420	15,529	41,970
Subtotal Employee Costs	198,056	3,194	118,196	319,446	166,031	2,672	99,333	268,036	364,087	5,866	217,529	587,482
Professional fees:												
Accounting Fees	-	-	-	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-	-	-	-
Other Professional Fees	8,712	30	6,246	14,988	-	-	-	-	8,712	30	6,246	14,988
Subtotal Professional Fees	8,712	30	6,246	14,988	-	-	-	-	8,712	30	6,246	14,988
Supplies	7,254	66	6,084	13,404	5,749	58	3,838	9,645	13,003	124	9,922	23,049
Telecommunications	3,730	58	2,591	6,379	3,485	49	2,251	5,785	7,215	107	4,842	12,164
Postage and Shipping	17,657	41	12,414	30,112	4,916	18	3,774	8,708	22,573	59	16,188	38,820
Occupancy	57,352	935	34,226	92,503	21,645	348	12,996	34,989	78,997	1,273	47,222	127,492
Equipment Rental and Maintenance	17,573	129	11,448	29,150	3,483	55	2,109	5,647	21,056	184	13,557	34,797
Printing and Publications	41,878	25	57,306	99,209	16,853	23	19,652	36,528	58,731	48	76,958	135,737
Travel	25,730	120	11,159	37,009	11,718	51	7,277	19,046	37,448	171	18,436	56,055
Conference and Meetings	128,143	28	267	128,438	7,060	20	186	7,266	135,203	48	453	135,704
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous:												
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Membership Dues	1,551	19	689	2,359	1,347	17	677	2,041	2,898	36	1,366	4,300
Insurance	80	-	420	500	564	2	834	1,400	644	2	1,254	1,900
Other	5,835	20	11,316	17,171	1,490	10	1,198	2,698	7,325	30	12,514	19,869
Subtotal Miscellaneous	7,466	39	12,435	19,930	3,401	29	2,709	6,139	10,867	68	13,134	26,069
Total Functional Expenses	\$ 1,089,867	\$ 4,655	\$ 272,362	\$ 1,366,884	\$ 592,917	\$ 3,323	\$ 154,125	\$ 750,365	\$ 1,682,784	\$ 7,978	\$ 426,487	\$ 2,117,249