



Beating the Odds: A Mission of Partners

*2010
Annual Report*



**CINCINNATI
WORKS**



**FROM POTENTIAL
TO SUCCESS**



Employers



Job Seekers



Advancement
Members



Donors

Cincinnati Works
708 Walnut Street
Floor 2
Cincinnati, Ohio 45202
513-744-WORK (9675)
cincinnatiworks.org



Beating the Odds — A Mission of Partners

Excellent partnerships create a dynamic that is far greater than the distinct individuals and organizations involved. Cincinnati Works is grateful to have a network of partners helping us provide opportunities and support for people seeking to rise out of poverty. We are equally grateful for our Members who are eager to take advantage of these opportunities and leverage our support to successfully achieve their long-term goals. Together we are making a difference in the Cincinnati community! This year's annual report is a tribute to our Investors, Employers and Members who share common goals and create win-win relationships with the ultimate ends of enabling families to thrive and eliminating poverty in our community. Thanks to all of you, Cincinnati Works works!



Dear Supporters,

The theme of this year's annual report, "Beating the Odds: A Mission of Partners," aptly sums up Cincinnati Works' message for 2010. We have successfully advanced our mission of eliminating poverty in Greater Cincinnati this year only as a remarkable result of our partners.

Our Members have shown amazing perseverance in 2010 – weathering a significant recession, but maintaining an optimistic attitude about their goal of finding long-term employment. We revel in their successes when their persistence and dedication pays off and they progress on their journey towards self-sufficiency.

Our Employer Partners have, as in years past, been a tremendous asset. Their unwavering belief in the value that Cincinnati Works offers inspires our Members, our staff and our community. They are our biggest cheerleaders, passing along the wonderful experiences they've encountered with the Cincinnati Works training, follow-up and intervention processes. More and more employers are realizing the "win, win" that Cincinnati Works offers companies. The successes achieved by our Members at these organizations are the ultimate compliment the staff at Cincinnati Works can receive. Having Members successfully achieve the one-year mark on the job makes our hearts sing.

We are also amazingly grateful and humbled by our large and diverse group of donors. From small individual gifts to large corporate donations, we appreciate and prudently handle each and every dollar donated to Cincinnati Works. Through the generous support of so many investors we are able to maintain secure financial footing and focus our time and efforts on delivering our mission.

Despite the struggling economy, we are proud of the 452 employments we were able to connect our Members to this year. Also significant is the ongoing success of our CIRV (Cincinnati Initiative to Reduce Violence) program, getting troubled violent offenders off the streets and into a positive environment. Our commitment to supporting members of Next Step Foster Youth who have recently "out-aged" the foster care system has also given Cincinnati Works great satisfaction.

In summing up this salute to our invaluable partners, I personally want to acknowledge the incredible hard work of the Cincinnati Works staff, Board of Trustees and volunteers at every level. You are the engine that makes Cincinnati Works run smoothly and efficiently every single day. The organization's highest kudos goes to these incredible contributors.

With 2010 now on the books, we boldly launch into 2011. This year is bound to hold more new challenges, but will certainly be full of an equal number of successes.

With the greatest of thanks,



Peggy E. Zink
President

Our Vision:

We will lead the effort to eliminate poverty in our community.

Our Mission:

Cincinnati Works will partner with all willing and capable people living in poverty to assist them in advancing to economic self-sufficiency through employment.

Beating the odds

Overcoming the odds has been a way of life for Yolanda Zezima. Born into a world where her mother was incarcerated when she was only three months old, Yolanda's childhood years were split between the custody of relatives, a juvenile-detention center, and foster care.

At age 18, living on her own and unemployed, Yolanda came to Cincinnati Works. From her first meeting with Cincinnati Works' staff, she felt an instant bond. "CW staff members became a rock for me from the beginning," she says.

With Cincinnati Works' help, Yolanda found a job as a site administrator/tutor with the ClippardYMCA. She's been working hard and performing well, doing things people told her she could never do. Having opportunities for professional growth,



*Yolanda Zezima
Next Step Member*

"Cincinnati Works has been my biggest support system."

witnessing positive interaction among families, and building strong relationships with the children she tutors have been some of the most gratifying aspects of the job. "They (the children) let you know that they appreciate you," says Yolanda.

In addition to her job, Yolanda is pursuing her associate's degree in Early Childhood Care and Education with plans to earn a bachelor's degree. Her dream is to someday teach and/or open her own daycare facility.

A testament to her positive experience with Cincinnati Works, Yolanda regularly refers people, telling them, "If you have a willingness to do it, then you need to come. Cincinnati Works has been my biggest support system."

Mission Accomplished

Where does Oakley-based Down Décor turn when it needs skilled labor? A local union? A placement agency? The answer, it turns out, is Cincinnati Works. Over the past two years, the 30-employee manufacturer of down products such as pillows, slippers, and robes has hired three Cincinnati Works members to work in its factory and warehouse.

Word of mouth led Down Décor's vice president of operations, Lisa Robins, to Cincinnati Works' director of employment, Everly Rose, who helped figure out the company's exact needs and matched employees with appropriate positions. Robins characterizes the process as "very quick, very easy, and very reliable" and says the employees have been fantastic. Because candidates are prescreened, know how to interview, and are trained by CW to work hard, they become faithful employees with great work ethics, says Robins. She adds that each employee has made a serious contribution to the company.

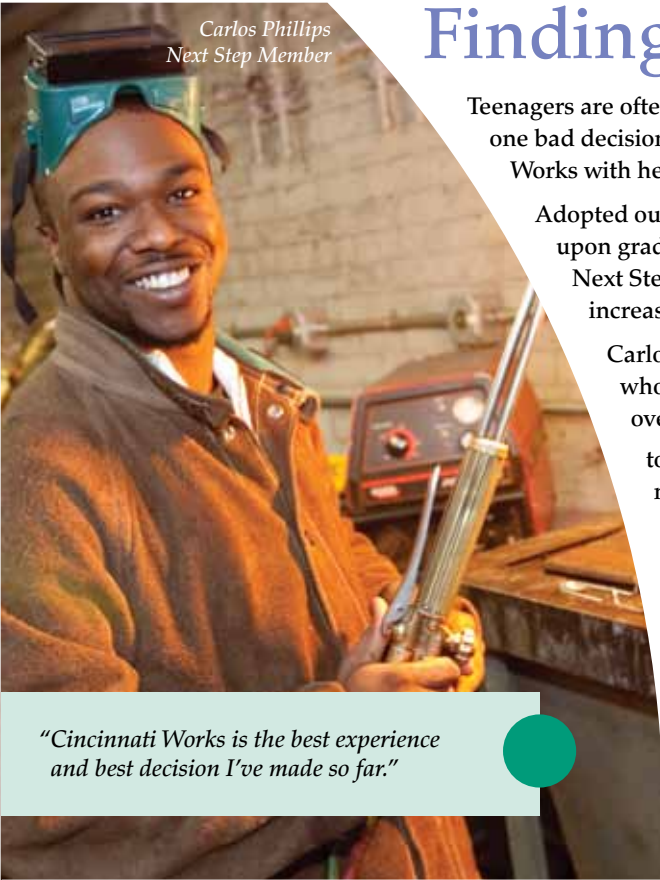
What would Robins tell other employers about Cincinnati Works?

"Once an employer is exposed to the training and services that Cincinnati Works provides, they'll discover that the organization sets the potential employees up for success. Workers get in there and immediately become valuable to the employer. They show up on time and work hard."

Robins ends by noting that employers have nothing to lose and everything to gain by working with Cincinnati Works, especially because there's no cost involved and the process is seamless and simple. In a nutshell, she says, "it's a mutually beneficial arrangement."



*Lisa Robins, center,
Vice President of Operations, Down Décor
with Troy Dunn, Member, left and
Eddie Brach, Member, right*



Carlos Phillips
Next Step Member

Finding the right path

Teenagers are often faced with a dizzying array of choices, confronted with the reality that one bad decision might lead them down the wrong path. Carlos Phillips credits Cincinnati Works with helping ensure that he did not end up on such a path.

Adopted out of foster care with few resources, and faced with sudden independence upon graduating from high school, Carlos became a Member of Cincinnati Works' Next Step program. He gained partners and a strategy to increase his skill set thus increasing his opportunity for success.

Carlos worked with a Cincinnati Works' Employment Support Specialist who helped him to become employed as a food service worker as well as overcome obstacles that might prevent him from succeeding. He learned

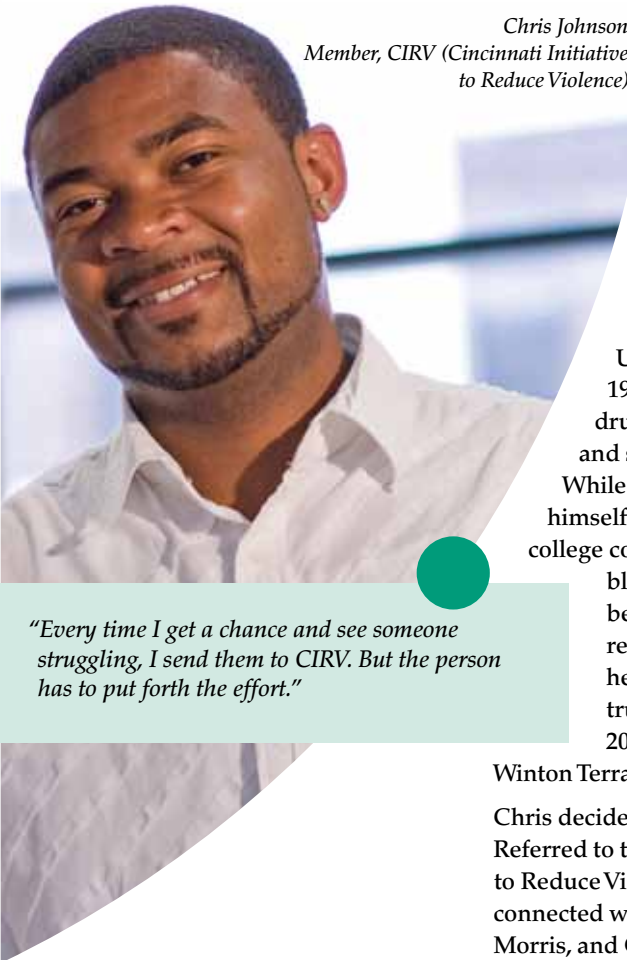
to maintain a positive mindset, present himself professionally, and develop the habit of being job-ready at all times.

He studied welding at Cincinnati Job Corps. Additionally, he chose to study to become a Certified Nursing Assistant (CNA), to expand his options. "It was a natural fit," says

Carlos. "I had already been around the elderly and had watched my mom take care of people all my life."

Carlos wonders if he would have ultimately ended up in jail was it not for Cincinnati Works and the positive opportunities to which he has been exposed. Carlos feels connected to Cincinnati Works, which he thinks of as being able to help people despite their pasts. In fact, Carlos calls his time with Cincinnati Works the "best experience and best decision I've made so far."

"Cincinnati Works is the best experience and best decision I've made so far."



Chris Johnson
Member, CIRV (Cincinnati Initiative to Reduce Violence)

No looking back!

Resilience and redemption are major themes in Chris Johnson's life story. His life began to spiral downward as a senior in high school when he lost his brother to gun violence. Longing to fill the void left by his brother's passing, he began hanging out with his brother's friends. "I needed something close to my brother to hang onto." Chris fell into the same path of selling drugs but managed to graduate from Hughes High School - surely a testament to what he was capable of academically.

Unfortunately, at the age of 19, Chris was convicted of drug trafficking and possession and served two years in prison. While incarcerated, he dedicated himself to bettering his life, taking college courses on how to create blue prints. Frustrated at not being to find a job after being released from prison, however, he resumed selling drugs. The true turning point came in May, 2007, when Johnson was shot in

Winton Terrace.

Chris decided enough was enough. Referred to the Cincinnati Initiative to Reduce Violence (CIRV), Chris got connected with CIRV advocate Mitch Morris, and Cincinnati Works. He gained support from the staff and from other

CIRV Members who had experienced challenges and hardships similar to his.

Through Cincinnati Works' Job Readiness Program, he was ultimately able to land a job with the City of Cincinnati. Anxious to move ahead in his new life, he enrolled at Cincinnati State where he's pursuing a degree in construction management. Johnson is a strong advocate for the CIRV program. "Every time I get a chance and see someone struggling, I send them to CIRV/ CW. But the person has to put forth the effort," he says, knowing first-hand the difficulty of turning a life around.

With help, Chris has managed to turn his life around and leave behind the bad influences that once held him back. "There is no looking back. I can't see myself ever touching any drugs. The street life seems too dark to me now."

"Every time I get a chance and see someone struggling, I send them to CIRV. But the person has to put forth the effort."

Giving back

Aaron Berry is the kind of success story that Cincinnati Works loves to brag about. Certainly they're proud of all their Members and the perseverance they show in looking for and retaining employment, but Berry is an exceptional case. Aaron was not only self-motivated to find a job, but he was also extremely motivating to other Members throughout his time here. He was diligent and responsible with any job lead, sometimes walking many miles to make it to an interview.

Berry came to Cincinnati Works eager to find a position that offered long-term prospects, benefits and a stable work environment. He spent several months seeking a position, never complaining about the rejections, setbacks and struggles that the process took.

2010 Member Profile	
Average Age	33
Race	75% African American
	21% Caucasian
	4% Other
Gender	61% Female
	39% Male
Education GED/HS or Higher	80%



Aaron Berry, Member

"Coming to CW was like finding gold in the middle of the street."

Jobs — the most important solution

"In the final analysis, jobs are the most important solution to the problems that face citizens of a community and prevent its resources from being put to optimal use. Of course, a good education can improve one's opportunities. But without a job, a person is still nowhere. Cincinnati Works provides jobs, which most of its clients keep. So it is not difficult at all to support Cincinnati Works."

*Tom Hiltz, Director,
Harold C. Schott Foundation*

"I needed someone to help me focus," Berry says, "and Cincinnati Works gave me to the tools to become a hard and knowledgeable worker."

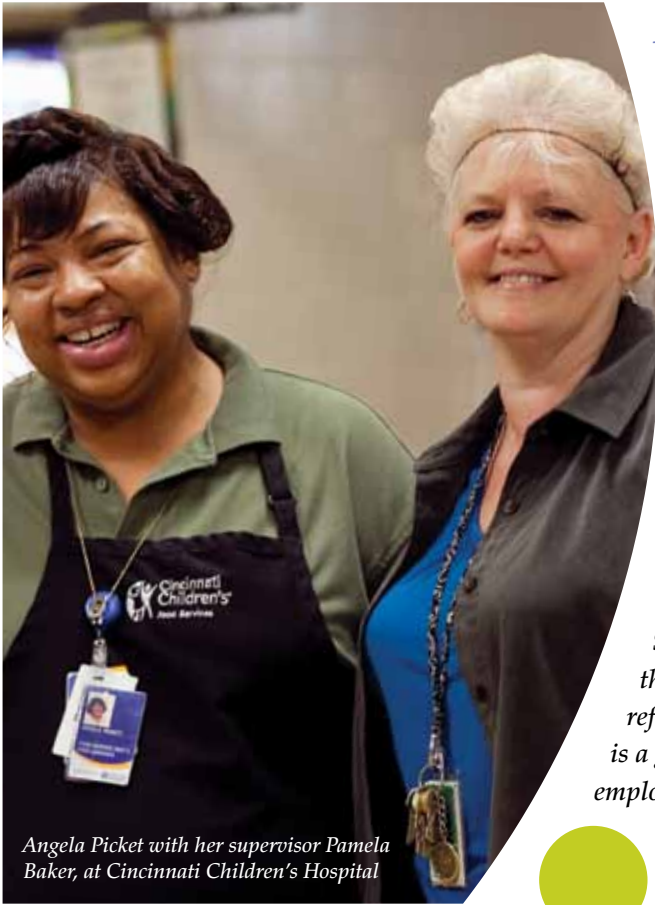
Aaron says about the no-cost services that Cincinnati Works provides, "Coming to CW was like finding gold in the middle of the street. I would tell other members whenever they complained about the job-hunting process that CW had great people who wanted to help you, not hurt you. That's rare," he pointed out to frustrated job-seekers.

Despite his intense motivation and upbeat attitude, one factor that Berry battled in his job search was his physical size and perceived intimidating demeanor. "I really didn't want people to think that I was threatening," says Berry, "although that was often the first impression employers got." Cincinnati Works helped him to properly market and present himself to employers.

Berry's big break came in the form of the F.L. Emmert Co., a downtown-based

animal feed and brewing company that's been in business since 1881. "It's a great family owned company and has offered a lot of stability," Berry says.

He has now been on the job at Emmert for over one year, proving to be a dependable, highly valued employee. Upon celebrating his one-year mark on the job, Aaron enthusiastically made a generous financial contribution to CW. "I plan to donate to Cincinnati Works on a regular basis because of the unbelievable help they gave me and other members in finding a job," Berry says. He doesn't consider himself exceptional, merely grateful for all that Cincinnati Works provided him in his time of need.



Angela Pickett with her supervisor Pamela Baker, at Cincinnati Children's Hospital

Helping Children by Helping Cincinnati Works

Phillip Strong of Children's Hospital was referred to Cincinnati Works by Dr. Ronald McKinley, vice-president of Human Resources with CCHMC and a Cincinnati Works Board Member over 8 years ago. Strong became passionate about the professionalism and effectiveness of Cincinnati Works, emphasizing that "they have been extremely helping in identifying candidates for entry-level employment. They are responsive, quick to return calls and overall very professional and pleasant."

Philip Strong, through his work with Children's Hospital Medical Center, is extremely committed to helping children. "When a parent is helped, it helps their children." He views his involvement as an Employer with Cincinnati Works as another step in assisting children in the greater Cincinnati community.

Strong goes beyond the call of duty with Cincinnati Works, serving on the organization's Employer Advisory Committee. He enthusiastically refers other employers to Cincinnati Works saying, "Cincinnati Works is a great resource to employers, and makes great efforts to help potential employers use its resources and services."

Philip Strong
Human Resources Specialist-in-Employment,
Children's Hospital Medical Center

Choosing to Advance with Help

Angela Pickett has learned not to be a quitter. A Member of Cincinnati Works since 1998, Angela didn't initially utilize all resources available to her but in 2009, she had a revelation. "I had to admit that I wanted employment and was willing to do what it took to get employed," she says.

Angela was employed but was dissatisfied with her work in a low wage job with little opportunity for advancement. She decided to re-engage with Cincinnati Works and found support from Laura Hartung, Advancement Program Manager

Laura's advice: "Whatever you do, do not quit that job!" Angela wisely followed that advice and committed to the Advancement program at Cincinnati Works. "Ms. Laura was there every step of the way," Angela shares. Laura challenged her, coached her, and gave her much food for thought.

Providence (and hard work) yielded opportunity in the form of Phillip Strong, at Children's Hospital. Pickett was so effective at marketing herself, that Children's Hospital created a new position exclusively for her. Now, as a food

service worker at Children's Hospital, "I get to go all over and smile and be friendly with customers." With a competitive wage and opportunity for advancement and professional growth, Pickett looks forward to a long career at Children's.

Pickett is convinced that Cincinnati Works was critical in helping her reach her goals and overcome her fears. Maybe she didn't hear the message the first time, but Cincinnati Works came through the second time. And that's part of the plan: Not letting people give up.



Angela Pickett
Advancement Member

"In my job at Children's Hospital I get to go all over and smile and be friendly with customers."

Cincinnati Works, Inc.

Financial Statements

As Of And For The Years Ended
December 31, 2010 and 2009

The accompanying notes on
pages 10 and 11 are an integral part
of these statements

Cincinnati Works addresses one of the root causes of poverty

"In our eyes, Cincinnati Works is a well-respected, well-run organization that addresses one of the root causes of poverty, namely, unemployment. Although we have supported Cincinnati Works for several years, we know that the current economic climate renders its services even more crucial to our community today."

"We believe that Cincinnati Works' success derives from its holistic approach, its focus on the unique barriers that each individual faces in job attainment, retention, and advancement. This holistic approach and the positive ripple effect employment has on children and families resonate with the part of our foundation's mission that focuses on the overall well-being of children and families in underserved communities."

Laura Beckman Sheldon
Assistant Director,
Robert Gould Foundation

Statements of Financial Position

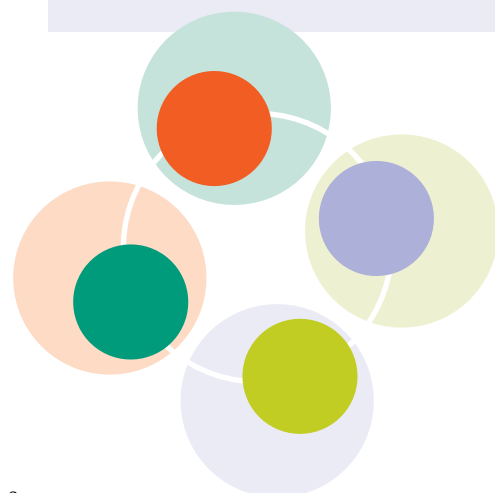
	2010	2009
Assets:		
Cash and cash equivalents	\$ 343,178	\$ 268,107
Investments	1,251,015	1,146,487
Prepaid expenses and other assets	25,351	16,049
Contributions receivable, net	1,771,921	1,645,596
Restricted cash and cash equivalents	252,832	343,369
Restricted investments	33,649	28,543
Total assets	\$ 3,677,946	\$ 3,448,151

Liabilities And Net Assets

Liabilities:		
Accrued expenses	76,750	60,873
Total liabilities	76,750	60,873
Net assets:		
Unrestricted	1,576,843	1,415,964
Temporarily restricted	1,994,978	1,942,939
Permanently restricted	29,375	28,375
Total net assets	3,601,196	3,387,278
Total liabilities and net assets	\$ 3,677,946	\$ 3,448,151

Statements of Cash Flows

	2010	2009
Cash flows from operating activities:		
Change in net assets	\$ 213,918	\$ 16,526
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Contributions restricted for endowment	(1,000)	(250)
Net realized and unrealized (gain) loss on investments	(84,252)	(90,866)
Donated investments	(129,098)	(2,102)
Changes in assets and liabilities:		
Contributions receivable	(126,325)	47,576
Prepaid expenses and other assets	(9,302)	1,220
Accrued expenses	15,877	39,334
Net cash (used in) provided by operating activities	(120,182)	11,438
Cash flows from investing activities:		
Purchases of investments	(920,211)	(1,416,579)
Sales and maturities of investments	1,025,349	831,928
Purchases of restricted investments	(1,422)	(250)
Net cash provided (used in) by investing activities	103,716	(584,901)
Cash flows from financing activities:		
Proceeds from contributions restricted for investment in endowment	1,000	250
Net cash provided by financing activities	1,000	250
Net decrease in cash and cash equivalents	(15,466)	(573,213)
Cash and cash equivalents at beginning of year	611,476	1,184,689
Cash and cash equivalents at end of year	\$ 596,010	\$ 611,476



Cincinnati Works, Inc.

Financial Statements

As Of And For The Years Ended
December 31, 2010 and 2009

The accompanying notes on
pages 10 and 11 are an integral part
of these statements

Statements of Activities

	2010	2009
CHANGES IN UNRESTRICTED NET ASSETS		
Revenues, gains and other support:		
Contributions and grants	\$ 518,302	\$ 570,154
Investment return	109,336	115,065
Contributed goods and services	91,798	123,156
Reclassification of contributions pursuant to donor stipulations	6,000	—
Net assets released from restrictions	771,516	949,969
Total revenues and other support	1,496,952	1,758,344
Expenses:		
Job readiness program	604,991	660,835
Advancement program	196,357	155,997
Capacity building	222,545	214,329
Total program services	1,023,893	1,031,161
Management and general	122,358	148,807
Fundraising	189,822	244,036
Nonrecurring costs	0	158,737
Total support services	312,180	551,580
Total expenses	1,336,073	1,582,741
Change in unrestricted net assets	160,879	175,603
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS		
Revenues and other support:		
Contributions and grants	829,555	790,642
Reclassification of contributions pursuant to donor stipulations	(6,000)	—
Net assets released from restrictions	(771,516)	(949,969)
Change in temporarily restricted net assets	52,039	(159,327)
CHANGES IN PERMANENTLY RESTRICTED NET ASSETS		
Revenues and other support:		
Contributions	1,000	250
Change in permanently restricted net assets	1,000	250
Change in net assets	213,918	16,526
Net assets, beginning of year	3,387,278	3,370,752
Net assets, end of year	\$ 3,601,196	\$ 3,387,278

Statements of Functional Expenses

2010	Job Readiness	Advancement	Capacity Building	Management and General	Fundraising	Nonrecurring Costs	Total
Salaries, wages and benefits	\$ 475,260	\$ 153,398	\$ 174,152	\$ 91,850	\$ 132,624	\$ 0	\$ 1,027,284
Occupancy and utilities	56,453	18,409	20,863	11,045	15,954	0	122,724
Equipment and supplies	7,330	2,390	2,709	1,434	2,072	0	15,935
Professional services	29,242	9,535	10,807	5,721	8,264	0	63,569
Direct job seeker and advancement expenses	25,616	9,009	9,915	0	0	0	44,540
Marketing	0	0	0	0	27,774	0	27,774
Other	11,090	3,616	4,099	12,308	3,134	0	34,247
Total expenses	\$ 604,991	\$ 196,357	\$ 222,545	\$ 122,358	\$ 189,822	\$ 0	\$ 1,336,073
2009	Job Readiness	Advancement	Capacity Building	Management and General	Fundraising	Nonrecurring Costs	Total
Salaries, wages and benefits	\$ 482,795	\$ 113,969	\$ 156,586	\$ 116,086	\$ 149,571	\$ 48,558	\$ 1,067,565
Occupancy and utilities	48,994	11,566	15,890	11,781	15,178	—	103,409
Equipment and supplies	14,464	3,414	4,691	3,478	4,481	—	30,528
Professional services	58,507	13,811	18,975	14,068	18,125	41,597	165,083
Direct job seeker and advancement expenses	41,959	9,905	13,609	—	—	—	65,473
Marketing	—	—	—	—	52,308	—	52,308
Other	14,116	3,332	4,578	3,394	4,373	68,582	98,375
Total expenses	\$ 660,835	\$ 155,997	\$ 214,329	\$ 148,807	\$ 244,036	\$ 158,737	\$ 1,582,741

Report of Independent Certified Public Accountants

Board of Trustees, Cincinnati Works, Inc.

We have audited the accompanying statements of financial position of Cincinnati Works, Inc. as of December 31, 2010 and 2009, and the related statements of activities, functional expenses and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Cincinnati Works, Inc. as of December 31, 2010 and 2009, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Cincinnati, Ohio
February 18, 2011

Grant Thornton LLP

Cincinnati Works, Inc. Notes to Financial Statements December 31, 2010 and 2009

NOTE A – NATURE OF OPERATIONS

Cincinnati Works, Inc. (the "Organization") is a not-for-profit corporation serving the Greater Cincinnati community, whose mission is to partner with all willing and capable people living in poverty to assist them in advancing to economic self-sufficiency through employment. The Organization's revenue and other support are derived principally from contributions and grants.

The Organization serves the Greater Cincinnati community through the Job Readiness Program and the Advancement Program. The Job Readiness Program provides job seekers with soft skills to be successful, promotable employees. This program focuses on job acquisition and retention. The Advancement Program provides assistance to workers striving to increase wages and meet career goals. This program is targeted at workers earning below self-sufficiency wages.

Capacity building is a strategic research initiative designed to reach more people living in poverty in the Greater Cincinnati Region. The goal is to identify and outline strategies, partnerships and efforts that will expand the reach of the Organization by 40%.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Presentation

The financial statements of the Organization are presented on the accrual basis of accounting. Net assets, revenues, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

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

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

Permanently restricted – Net assets subject to donor imposed stipulations that must be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on related investments for general purposes.

Contributions are recorded in the appropriate net asset class when the promise to give is received. When a donor stipulated time or purpose restriction ends, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Temporarily restricted gifts for which the restriction is met in the same period are recorded as temporarily restricted and then released from restriction.

Contributions to be received after one year are discounted at a rate commensurate with the risk involved. Amortization of the discount is recorded as additional contribution revenue and used in accordance with donor-imposed restrictions, if any, on the contributions.

Contributions of services are recognized as revenue at their estimated fair value only when the services received require specialized skills possessed by the individuals providing the service and their service would typically need to be purchased if not donated. Recorded contributed services are primarily related to counseling services and are recorded in salaries and wages. Significant contributions for public service announcements were made in 2010 and 2009, but have not been recorded, because they do not meet these requirements. In 2010 and 2009, donated goods and services benefited the Job Readiness program by \$74,611 and \$73,661, the Advancement program by \$4,645 and \$6,577, the Capacity Building program by \$9,312 and \$15,570, General and Administrative by \$2,789 and \$23,677, and Fundraising by \$441 and \$3,671, respectively.

2. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenses, gains, losses and other changes in net assets during the reporting period. Actual results could differ from those estimates.

3. Cash and Cash Equivalents

The Organization considers all liquid investments with original maturities of three months or less to be cash equivalents. At December 31, 2010 and 2009, cash equivalents, including restricted cash equivalents, consisted of money market funds which generally invest in highly liquid commercial paper. As of December 31, 2010, there was no cash held in excess of federally insured limits. Investments in money market funds are not insured or guaranteed by the U.S. government and totaled \$536,889 as of December 31, 2010.

4. Investments and Investment Return

Investments are reported at fair value, except for certificates of deposit, which are valued at amortized cost. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note E for discussion of fair value measurements.

Investment return for 2010 and 2009 included interest and dividend income of \$25,084 and \$24,199, respectively, and net realized and unrealized gains of \$84,252 and \$90,866, respectively.

Investments are summarized as follows at year end:

	2010	2009
Certificates of deposit	\$ 299,922	\$ 279,774
Asset-backed securities	28,464	49,534
U.S. government and agency obligations	228,933	—
Corporate bonds	206,767	—
Mutual funds	327,991	720,800
Common stock	111,873	96,379
Exchange traded funds	47,065	—
	<u>\$1,251,015</u>	<u>\$1,146,487</u>

Restricted investments amounting to \$33,649 and \$28,543 at December 31, 2010 and 2009, respectively, consist primarily of bond and equity mutual funds. These investments are restricted as they represent permanently restricted net assets.

5. Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and a similar provision of state law. However, the Organization may be subject to federal income tax on any unrelated business taxable income.

As required by the uncertain tax position guidance in FASB Accounting Standards Codification ("ASC") 740, Income Taxes, the Organization recognizes the financial statement benefit of a tax position only after determining that the relevant tax authority would more likely than not sustain the position following an audit. The Organization applied the uncertain tax position guidance in ASC 740 to all tax positions for which the statute of limitations remained open. For the years ended December 31, 2010 and 2009, the Organization did not recognize any liabilities for unrecognized tax benefits.

6. Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. Certain costs have been allocated among the benefited programs and supporting services based on direct identification, time studies and other methods. Nonrecurring costs are one time charges that are not anticipated to occur in the future. These include costs for moving and personnel reorganization.

7. Reclassifications

Certain amounts in the 2009 financial statements have been reclassified to conform with the 2010 presentation.

NOTE C – CONTRIBUTIONS RECEIVABLE, NET

Contributions receivable at December 31, consisted of the following:

	2010	2009
Due within one year	\$913,045	\$667,775
Due in one to five years	893,500	1,021,500
	1,806,545	1,689,275
Less unamortized discount	(34,624)	(43,679)
	<u>\$1,771,921</u>	<u>\$1,645,596</u>

Discount rates, which are based on 5-year U.S. Treasury rates, were approximately 1.9% and 2.2% as of December 31, 2010 and 2009, respectively.

As of December 31, 2010 and 2009, approximately 81% and 85%, respectively, of total contributions receivable are due from seven and six contributors, respectively. During 2010 and 2009, approximately 56% and 42%, respectively, of the Organization's total contributions were provided by three and four contributors, respectively.

NOTE D – NET ASSETS

1. Permanently Restricted Net Assets

Permanently restricted net assets are restricted to investment in perpetuity. The income on which is expendable to support any activity of the Organization if appropriated for expenditure by the Board of Trustees.

2. Temporarily Restricted Net Assets

Temporarily restricted net assets at December 31 are available for the following purposes:

	2010	2009
Use in future years	\$ 994,127	\$ 905,821
Facilities and equipment	27,818	44,056
Advancement Program	542,692	641,000
Capacity building program	381,792	289,834
Staff development	36,563	41,477
Other	11,986	20,751
	<u>\$1,994,978</u>	<u>\$1,942,939</u>

3. Net Assets Released from Restriction

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by the passage of time. A summary of restrictions satisfied is as follows:

	2010	2009
Time restriction expired	\$403,000	\$409,325
Facilities and equipment	10,238	80,944
Staff development	4,914	6,327
Technology	3,500	34,344
Capacity building program	139,041	254,326
Advancement program	138,078	100,000
Benefit of Women	55,000	52,500
Other	17,745	12,203
	<u>\$771,516</u>	<u>\$949,969</u>

NOTE E – FAIR VALUE MEASUREMENTS

Financial instruments measured at fair value on a recurring basis using quoted prices for identical instruments in an active market (or level 1 inputs) include common stocks, exchange-traded funds and mutual funds. Financial instruments measured at fair value using inputs based on quoted market prices for similar instruments in active markets (or level 2 inputs) include asset-backed securities, corporate bonds and U.S. government and agency obligations. The Organization does not hold any financial instruments measured at fair market value on a recurring basis using significant unobservable (or level 3 inputs).

The following table summarizes the valuation of financial instruments measured at fair value on a recurring basis in the statement of financial position at December 31, 2010:

	Balance at December 31, 2010	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Investments				
Corporate bonds	\$ 206,767	\$ 76,140	\$ 130,628	\$ —
U.S. government and agency obligations	228,933	—	228,933	—
Asset-backed securities	28,464	—	28,464	—
Mutual funds:				
Large cap global and domestic	117,531	117,531	—	—
Small and mid-cap domestic	115,155	115,155	—	—
Emerging markets	31,884	31,884	—	—
Alternative strategies	86,647	86,647	—	—
Other	8,734	8,734	—	—
Common stocks:				
Technology	24,863	24,863	—	—
Services	12,627	12,627	—	—
Basic materials	18,757	18,757	—	—
Consumer and industrial goods	19,768	19,768	—	—
Financial	17,599	17,599	—	—
Other	18,259	18,259	—	—
Exchange-traded funds – real estate	47,065	47,065	—	—
Total financial instruments at fair value	<u>\$ 983,053</u>	<u>\$ 595,029</u>	<u>\$ 388,024</u>	<u>\$ —</u>

The following table summarizes the valuation of financial instruments measured at fair value on a recurring basis in the statement of financial position at December 31, 2009:

	Balance at December 31, 2009	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Investments				
Asset-backed securities	\$ 49,534	\$ —	\$ 49,534	\$ —
Bond mutual funds	480,294	480,294	—	—
Equity mutual funds	267,128	267,128	—	—
Common stock	96,379	96,379	—	—
Total financial instruments at fair value	<u>\$ 893,335</u>	<u>\$ 843,801</u>	<u>\$ 49,534</u>	<u>\$ —</u>

The Organization's investments in certificates of deposit are carried at amortized cost. These investments do not qualify as securities as defined by ASC 320, Investments – Debt and Equity Securities, thus the fair value disclosures required by ASC 820, Fair Value Measurements, are not provided.

NOTE F – OFFICE LEASE

The Organization leases its office space under a noncancelable operating lease which is subject to terms of renewal and escalation clauses. Rent expense for 2010 and 2009 amounted to \$83,342 and \$70,593, respectively. Future minimum lease payments are as follows:

Year ending December 31,	
2011	85,500
2012	90,000
2013	92,700
2014	95,481
2015	98,345

During 2010 and 2009, a board member subleased certain office space and reimbursed the Organization for this and certain other office expenses totaling approximately \$10,500 and \$13,000, respectively.

NOTE G – RETIREMENT PLAN

The Organization has a defined contribution plan covering substantially all employees. Under the terms of the Plan, the Organization has the discretion to make contributions to the Plan. In addition, employees may elect to participate in the salary deferral portion of the Plan. Participants vest in employer contributions 20% each year and are fully vested after five years. Retirement Plan expenses amounted to \$51,956 and \$51,010 for 2010 and 2009, respectively.

NOTE H – SUBSEQUENT EVENTS

The Organization evaluated its December 31, 2010 financial statements for subsequent events through February 18, 2011, the date the financial statements were available to be issued. The Organization is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

Winning Big with Cincinnati Works

Referred by a colleague from the Queensgate Civic Association, Eric Rohman has discovered his best resource for recruiting employees: Cincinnati Works. "In the past, we used employment agencies or simply collected applications," Rohman says about the hiring practice at Heidelberg Distributing. "Our biggest problem was that we'd select two or three candidates out of 15 applications, and they would consistently fail the drug screening."

He values his partnership with Cincinnati Works because "they make finding good employees such an easy process." He's discovered that the pre-screening conducted by CW has been a definite plus in working with the organization. "We've made seven hires from CW, and their track record has been very good," he says.

Rohman is also extremely impressed by Cincinnati Work's follow-up services with members hired by Heidelberg, "They've followed up on attendance issues, and have intervened when other issues have come up," he explains. "People CW sends are prepared for the job and have a good attitude about working hard at the job."



"I'd highly recommend CW to other employers seeking lower-level employees," Rohan says. "The communication of the entire process comes full circle between the CW member, the employer and the CW staff. It's a win, win situation."

Eric Rohman

Executive Vice-President, General Manager, Heidelberg Distributing Company

Every effort has been made to list donors and respect anonymous contributions as requested. Please forgive any unintended errors and notify Cincinnati Works with changes by calling 513-744-9675.

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2010 Accomplishments

	2010	2009	Since Inception
# Workshop Completes	354	523	5113
# Total Employments	452	476	6076
# Achieved Self-Sufficiency	16	N/A	N/A
# Advancement Members	98	N/A	N/A
Average cost per placement	\$2,145	\$2,412	N/A

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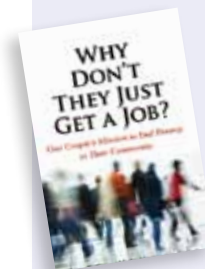
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