

**LOUISIANA UNITED METHODIST CHILDREN  
AND FAMILY SERVICES, INC.  
COMBINED STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2009 AND 2008**

<b>ASSETS</b>	General Operating Fund	Endowment Fund	Local Investment Fund	General Fixed Assets	Total All Funds 2009	Total All Funds 2008
<b>Current Assets</b>						
Cash and cash equivalents	\$ 13,060	\$ 431,888	\$ 3,522,262	\$	\$ 3,967,210	\$ 3,949,663
Accounts & cost reimbursement receivable (net)	1,768,569	40,564	737,146	\$	2,546,279	2,099,422
Prepaid expenses and other	83,907				83,907	79,209
Promises to give - unrestricted	1,350		68,250		69,600	5,700
Inventory	54,327				54,327	70,992
Total current assets	<u>\$ 1,921,213</u>	<u>\$ 472,452</u>	<u>\$ 4,327,658</u>	<u>\$ 0</u>	<u>\$ 6,721,323</u>	<u>\$ 6,204,986</u>
<b>Long-Term Investments</b>						
Stocks, bonds and notes	\$	\$ 23,791,231	\$ 23,100	\$	\$ 23,814,331	\$ 18,750,234
Investment property			521,936		521,936	521,936
Trust funds - temporarily restricted	30,583		1,127,552		1,158,135	1,045,519
Cash surrender value life insurance	302,257				302,257	287,228
Total long-term investments	<u>\$ 332,840</u>	<u>\$ 23,791,231</u>	<u>\$ 1,672,588</u>	<u>\$ 0</u>	<u>\$ 25,796,659</u>	<u>\$ 20,604,917</u>
<b>Property and Equipment</b>						
Land and improvements	\$	\$	\$	\$ 963,601	\$ 963,601	\$ 957,324
Property, plant and equipment				15,858,665	15,858,665	15,237,220
Less: Accumulated depreciation				(6,611,021)	(6,611,021)	(5,940,837)
Construction in progress				1,163,140	1,163,140	279,268
Total property and equipment	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 11,374,385</u>	<u>\$ 11,374,385</u>	<u>\$ 10,532,975</u>
<b>Other Assets</b>						
Promises to give - unrestricted (net)	\$	\$	\$ 105,784	\$	\$ 105,784	\$
Utility deposits			625		625	625
Total Assets	<u>\$ 2,254,053</u>	<u>\$ 24,263,683</u>	<u>\$ 6,106,655</u>	<u>\$ 11,374,385</u>	<u>\$ 43,998,776</u>	<u>\$ 37,343,503</u>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Bank overdraft	\$ 13,811	\$	\$	\$	\$ 13,811	\$
Accounts payable	264,380		434,692		\$ 699,072	152,021
Accrued compensation	446,455				\$ 446,455	424,259
Total current liabilities	<u>\$ 724,646</u>	<u>\$ 0</u>	<u>434,692</u>	<u>\$ 0</u>	<u>\$ 1,159,338</u>	<u>\$ 576,280</u>
<b>Other Liabilities</b>						
Retirement payable	\$ 211,380	\$	\$	\$	\$ 211,380	\$ 199,100
Total liabilities	<u>\$ 936,026</u>	<u>\$ 0</u>	<u>\$ 434,692</u>	<u>\$ 0</u>	<u>\$ 1,370,718</u>	<u>\$ 775,380</u>
<b>Net Assets</b>						
Unrestricted	\$ 1,287,444	\$ 24,153,734	\$ 4,544,411	\$ 11,374,385	\$ 41,359,974	\$ 35,430,781
Temporarily restricted	30,583	9,949	1,127,552		1,168,084	1,052,762
Permanently restricted		100,000			100,000	84,580
Total net assets	<u>\$ 1,318,027</u>	<u>\$ 24,263,683</u>	<u>\$ 5,671,963</u>	<u>\$ 11,374,385</u>	<u>\$ 42,628,058</u>	<u>\$ 36,568,123</u>
Total Liabilities and Net Assets	<u>\$ 2,254,053</u>	<u>\$ 24,263,683</u>	<u>\$ 6,106,655</u>	<u>\$ 11,374,385</u>	<u>\$ 43,998,776</u>	<u>\$ 37,343,503</u>

The accompany notes are an integral part of this statement.