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# 42 | ACBF Statement of Financial Position

## STATEMENTS OF FINANCIAL POSITION

	<u>June 30</u>	
	<u>2008</u>	<u>2007</u>
<b>ASSETS:</b>		
Cash and cash equivalents	\$ 838,032	\$ 617,244
Investments at fair value	2,444,693	2,498,822
Grants and contract receivable	160,379	197,954
Contributions receivable	324,185	489,983
Notes receivable	70,884	75,421
Other assets	<u>24,843</u>	<u>6,056</u>
<b>TOTAL ASSETS</b>	<b><u>\$3,863,016</u></b>	<b><u>\$3,885,480</u></b>
<b>LIABILITIES:</b>		
Accounts payable	\$ 23,219	\$ 38,361
Accrued liabilities	119,047	118,648
Due to affiliated organizations	40,246	38,551
Deferred revenue	<u>43,980</u>	<u>59,809</u>
<b>TOTAL LIABILITIES</b>	<b><u>226,492</u></b>	<b><u>255,369</u></b>
<b>NET ASSETS:</b>		
Unrestricted:		
Operating	186,620	130,102
Board designated	<u>71,037</u>	<u>67,571</u>
<b>TOTAL UNRESTRICTED</b>	<b>257,657</b>	<b>197,673</b>
Temporarily restricted	2,205,661	2,246,039
Permanently restricted - Endowment	<u>1,173,206</u>	<u>1,186,399</u>
<b>TOTAL NET ASSETS</b>	<b><u>3,636,524</u></b>	<b><u>3,630,111</u></b>
 <b>TOTAL LIABILITIES AND NET ASSETS</b>	 <b><u>\$3,863,016</u></b>	 <b><u>\$3,885,480</u></b>

# ACBF Statement of Activities | 43

## STATEMENTS OF ACTIVITIES

	<u>Year Ended June 30</u>	
	<u>2008</u>	<u>2007</u>
<b>CHANGES IN UNRESTRICTED NET ASSETS:</b>		
<b>REVENUE, GAINS AND OTHER SUPPORT:</b>		
Contributions	\$ 140,202	\$ 150,609
Programs and events	84,327	76,920
Interest and dividend income	65,054	35,555
Total Unrestricted Revenue and Gains	289,583	263,084
Net assets released from restrictions - satisfaction of program or donor restrictions	1,888,019	1,904,489
Total Unrestricted Revenue, Gains and Other Support	2,177,602	2,167,573
<b>EXPENSES:</b>		
Services	1,867,258	1,891,205
Administrative expenses	145,255	181,428
Program expenses	53,208	58,799
Fund-raising	26,897	-
Grants	25,000	20,000
Total Expenses	2,117,618	2,151,432
<b>INCREASE IN UNRESTRICTED NET ASSETS</b>	<u>59,984</u>	<u>16,141</u>
<b>CHANGES IN TEMPORARILY RESTRICTED NET ASSETS:</b>		
Grants and contract services	1,632,144	1,755,812
Contributions	299,872	162,465
Net realized and unrealized investment gains (losses)	( 202,418)	179,139
Interest and dividend income	118,043	81,300
Net assets released from restrictions - satisfaction of program or donor restrictions	(1,888,019)	(1,904,489)
<b>INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS</b>	<u>( 40,378)</u>	<u>274,227</u>

# 44 | ACBF Statement of Activities

## STATEMENTS OF ACTIVITIES

(Continued)

	<u>Year Ended June 30</u>	
	<u>2008</u>	<u>2007</u>
<b>CHANGES IN PERMANENTLY RESTRICTED NET ASSETS:</b>		
Contributions	85,400	281,000
Net realized and unrealized investment gains (losses)	( 98,593)	46,740
<b>INCREASE (DECREASE) IN PERMANENTLY RESTRICTED NET ASSETS</b>	<u>( 13,193)</u>	<u>327,740</u>
<b>INCREASE IN NET ASSETS</b>	6,413	618,108
<b>NET ASSETS - BEGINNING OF YEAR</b>	<u>3,630,111</u>	<u>3,012,003</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$3,636,524</u>	<u>\$3,630,111</u>