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ACBF STATEMENT OF FINANCIAL POSITION

ALLEGHENY COUNTY BAR FOUNDATION

STATEMENTS OF FINANCIAL POSITION

	June 30	
	<u>2009</u>	<u>2008</u>
ASSETS:		
Cash and cash equivalents	\$ 803,552	\$ 838,032
Investments at fair value	2,027,451	2,444,693
Grants and contract receivable	207,325	160,379
Contributions receivable	243,358	324,185
Notes receivable	81,956	70,884
Other assets	<u>4,407</u>	<u>24,843</u>
TOTAL ASSETS	<u>\$3,368,049</u>	<u>\$3,863,016</u>
LIABILITIES:		
Accounts payable	\$ 35,132	\$ 23,219
Accrued liabilities	120,789	119,047
Due to affiliated organizations	39,256	40,246
Deferred revenue	<u>38,510</u>	<u>43,980</u>
TOTAL LIABILITIES	<u>233,687</u>	<u>226,492</u>
NET ASSETS:		
Unrestricted:		
Operating	248,880	186,620
Board designated	<u>69,426</u>	<u>71,037</u>
TOTAL UNRESTRICTED	318,306	257,657
Temporarily restricted	1,793,666	2,205,661
Permanently restricted - Endowment	<u>1,022,390</u>	<u>1,173,206</u>
TOTAL NET ASSETS	<u>3,134,362</u>	<u>3,636,524</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$3,368,049</u>	<u>\$3,863,016</u>

ACBF STATEMENT OF ACTIVITIES

ALLEGHENY COUNTY BAR FOUNDATION

STATEMENTS OF ACTIVITIES

	<u>Year Ended June 30</u>	
	<u>2009</u>	<u>2008</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
REVENUE, GAINS AND OTHER SUPPORT:		
Contributions	\$ 172,078	\$ 140,202
Programs, events and fees	114,750	84,327
Interest and dividend income	<u>37,013</u>	<u>65,054</u>
Total Unrestricted Revenue and Gains	323,841	289,583
Net assets released from restrictions - satisfaction of program or donor restrictions	<u>2,045,196</u>	<u>1,888,019</u>
Total Unrestricted Revenue, Gains and Other Support	<u>2,369,037</u>	<u>2,177,602</u>
EXPENSES:		
Services	2,010,686	1,867,258
Administrative expenses	161,621	145,255
Program expenses	59,615	53,208
Fundraising	36,466	26,897
Grants	<u>40,000</u>	<u>25,000</u>
Total Expenses	<u>2,308,388</u>	<u>2,117,618</u>
INCREASE IN UNRESTRICTED NET ASSETS	<u>60,649</u>	<u>59,984</u>
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS:		
Grants and contract services	1,716,746	1,632,144
Contributions	174,523	299,872
Net realized and unrealized investment gains (losses)	(319,005)	(202,418)
Interest and dividend income	60,937	118,043
Net assets released from restrictions - satisfaction of program or donor restrictions	<u>(2,045,196)</u>	<u>(1,888,019)</u>
DECREASE IN TEMPORARILY RESTRICTED NET ASSETS	<u>(411,995)</u>	<u>(40,378)</u>

ACBF STATEMENT OF ACTIVITIES

ALLEGHENY COUNTY BAR FOUNDATION

STATEMENTS OF ACTIVITIES

(Continued)

	<u>Year Ended June 30</u>	
	<u>2009</u>	<u>2008</u>
CHANGES IN PERMANENTLY RESTRICTED NET ASSETS:		
Contributions	38,750	85,400
Net realized and unrealized investment gains (losses)	(162,957)	(98,593)
Administrative fee	(26,609)	-
INCREASE (DECREASE) IN PERMANENTLY RESTRICTED NET ASSETS	<u>(150,816)</u>	<u>(13,193)</u>
INCREASE (DECREASE) IN NET ASSETS	(502,162)	6,413
NET ASSETS - BEGINNING OF YEAR	<u>3,636,524</u>	<u>3,630,111</u>
NET ASSETS - END OF YEAR	<u>\$3,134,362</u>	<u>\$3,636,524</u>