

**LOUISIANA UNITED METHODIST CHILDREN
AND FAMILY SERVICES, INC.
COMBINED STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2012 AND 2011**

ASSETS	General Operating Fund	Endowment Fund	Local Investment Fund	General Fixed Assets	Total All Funds 2012	Total All Funds 2011
Current Assets						
Cash and cash equivalents	\$ 362,001	\$ 774,710	\$ 1,823,520	\$	\$ 2,960,231	\$ 4,652,406
Accounts & cost reimbursement receivable (net)	2,218,222	20,876	410,697		2,649,795	2,055,677
Prepaid expenses and other	109,059		600		109,659	68,185
Promises to give - unrestricted	12,862		72,686		85,548	82,895
Inventory	48,527				48,527	49,038
Total current assets	<u>\$ 2,750,671</u>	<u>\$ 795,586</u>	<u>\$ 2,307,503</u>	<u>\$ 0</u>	<u>\$ 5,853,760</u>	<u>\$ 6,908,201</u>
Long-Term Investments						
Stocks, bonds and notes	\$	\$ 30,191,919	\$ 22,768	\$	\$ 30,214,687	\$ 27,529,220
Investment property			521,936		521,936	521,936
Trust funds - temporarily restricted	2,256		850,164		852,420	1,128,347
Cash surrender value life insurance	344,193				344,193	330,517
Total long-term investments	<u>\$ 346,449</u>	<u>\$ 30,191,919</u>	<u>\$ 1,394,868</u>	<u>\$ 0</u>	<u>\$ 31,933,236</u>	<u>\$ 29,510,020</u>
Property and Equipment						
Land and improvements	\$	\$	\$	\$ 969,448	\$ 969,448	\$ 965,719
Property, plant and equipment				22,935,518	22,935,518	22,522,214
Less: Accumulated depreciation				(8,931,984)	(8,931,984)	(8,120,254)
Construction in progress				17,836	17,836	
Total property and equipment	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 14,990,818</u>	<u>\$ 14,990,818</u>	<u>\$ 15,367,679</u>
Other Assets						
Pledged certificates of deposit	\$	\$	\$ 300,947	\$	\$ 300,947	
Promises to give - unrestricted (net)			18,562		18,562	75,700
Utility deposits			625		625	625
Total Assets	<u>\$ 3,097,120</u>	<u>\$ 30,987,505</u>	<u>\$ 4,022,505</u>	<u>\$ 14,990,818</u>	<u>\$ 53,097,948</u>	<u>\$ 51,862,225</u>
LIABILITIES						
Current Liabilities						
Bank overdraft	\$	\$	\$	\$	\$	\$ 90,209
Accounts payable	361,124		28,693		\$ 389,817	324,107
Accrued compensation	742,277				\$ 742,277	553,761
Total current liabilities	<u>\$ 1,103,401</u>	<u>\$ 0</u>	<u>28,693</u>	<u>\$ 0</u>	<u>\$ 1,132,094</u>	<u>\$ 968,077</u>
Other Liabilities						
Retirement payable	\$ 226,877	\$	\$	\$	\$ 226,877	\$ 231,593
Total liabilities	<u>\$ 1,330,278</u>	<u>\$ 0</u>	<u>\$ 28,693</u>	<u>\$ 0</u>	<u>\$ 1,358,971</u>	<u>\$ 1,199,670</u>
Net Assets						
Unrestricted	\$ 1,764,586	\$ 30,486,160	\$ 2,842,701	\$ 14,990,818	\$ 50,084,265	\$ 49,381,737
Temporarily restricted	2,256	266,345	1,151,111		1,419,712	1,137,295
Permanently restricted		235,000			235,000	143,523
Total net assets	<u>\$ 1,766,842</u>	<u>\$ 30,987,505</u>	<u>\$ 3,993,812</u>	<u>\$ 14,990,818</u>	<u>\$ 51,738,977</u>	<u>\$ 50,662,555</u>
Total Liabilities and Net Assets	<u>\$ 3,097,120</u>	<u>\$ 30,987,505</u>	<u>\$ 4,022,505</u>	<u>\$ 14,990,818</u>	<u>\$ 53,097,948</u>	<u>\$ 51,862,225</u>

The accompanying notes are an integral part of this statement.