

## 24 Financial Statement

The National Center on Addiction and Substance Abuse at Columbia University Statements of Financial Position as of December 31, 2009 and 2008.

<b>Assets</b>	<b>2009</b>	<b>2008</b>
Cash and cash equivalents	\$1,099,690	\$698,787
Grants and Contributions receivable	8,001,934	8,449,412
Prepaid expenses and other assets	179,756	232,988
Investments	47,642,928	41,858,645
Property and equipment, net	10,943,285	11,301,643
<b>TOTAL ASSETS</b>	<b>\$67,867,593</b>	<b>\$62,541,475</b>

### **Liabilities**

Accounts payable and accrued expenses	\$2,317,083	\$1,933,036
Deferred revenue	496,568	276,272
Bonds payable	14,000,000	14,000,000
<b>TOTAL LIABILITIES</b>	<b>\$16,813,651</b>	<b>\$16,209,308</b>

<b>TOTAL NET ASSETS</b>	<b>\$51,053,942</b>	<b>\$46,332,167</b>
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<b>Detail of Net Assets</b>	<b>Unrestricted</b>	<b>Temporarily Restricted</b>	<b>2009</b>	<b>2008</b>
Operating funds:				
Available for operations	\$6,261,411		\$6,261,411	\$4,610,703
Program services		\$5,511,262	5,511,262	5,577,714
Future periods		3,181,396	3,181,396	4,165,226
Program Concentration Fund	36,099,873		36,099,873	31,978,524
<b>TOTAL NET ASSETS</b>	<b>\$42,361,284</b>	<b>\$8,692,658</b>	<b>\$51,053,942</b>	<b>\$46,332,167</b>