

CANCER ASSOCIATION OF GREATER NEW ORLEANS, INC. AND
CANCER ASSOCIATION OF LOUISIANA, INC.
COMBINED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2009

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Silva Gurtner & Abney

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Cancer Association of Greater New Orleans, Inc.
New Orleans, Louisiana

We have audited the accompanying combined statement of financial position of the Cancer Association of Greater New Orleans, Inc. and the Cancer Association of Louisiana, Inc. (collectively the "Associations") as of December 31, 2009, and the related combined statements of activities, functional expenses, changes in net assets, and cash flows for the year then ended. These financial statements are the responsibility of the Associations' management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year condensed comparative information has been derived from the Associations' financial statements as of December 31, 2008. In our report dated September 10, 2009, we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the combined financial position of the Cancer Association of Greater New Orleans, Inc., and the Cancer Association of Louisiana, Inc. as of December 31, 2009 and the combined changes in their net assets and their cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary schedules of the combining statements of activities and functional expenses for the year ended December 31, 2009 are presented for purposes of additional analysis and are not a required part of the basic combined financial statements. The supplementary schedules have been subjected to the auditing procedures applied in the audit of the basic combined financial statements for the year ended December 31, 2009, and in our opinion, are fairly stated in all material respects in relation to the basic combined financial statements taken as a whole.

Silva Gurtner & Abney, LLC

June 14, 2010

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CANCER ASSOCIATION OF GREATER NEW ORLEANS, INC. AND
CANCER ASSOCIATION OF LOUISIANA, INC.
COMBINED STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2008)

ASSETS	2009	2008
Current Assets		
Cash and cash equivalents	\$ 293,308	\$ 312,654
Receivables	127,240	126,792
Investment in equity security	34,437	34,437
Investments	818,569	679,949
Prepaid expenses	5,455	3,957
Other current assets	7,112	7,112
Total current assets	1,286,121	1,164,901
Property and Equipment, net of accumulated depreciation of \$6,926 and \$28,276, respectively	-	981
TOTAL ASSETS	\$ 1,286,121	\$ 1,165,882
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 30,252	\$ 14,813
TOTAL LIABILITIES	30,252	14,813
Net Assets		
Unrestricted		
Board designated	702,415	591,597
Undesignated	440,104	432,722
Temporarily restricted	113,350	126,750
TOTAL NET ASSETS	1,255,869	1,151,069
TOTAL LIABILITIES AND NET ASSETS	\$ 1,286,121	\$ 1,165,882

The accompanying notes are an integral part of these statements.

CANCER ASSOCIATION OF GREATER NEW ORLEANS, INC. AND
CANCER ASSOCIATION OF LOUISIANA, INC.
COMBINED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2008)

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>2009 Total</u>	<u>2008 Total</u>
Revenues and Other Support				
Public support				
Received directly				
Contributions	\$ 125,621	\$ -	\$ 125,621	\$ 112,265
Combined Federal Campaign	24,718	-	24,718	-
Other	5,173	-	5,173	13,684
Legacies and endowments	20,031	-	20,031	41,641
Special events	12,548	-	12,548	-
Grants	26,644	-	26,644	-
Received indirectly				
United Way designation	63,860	-	63,860	47,613
United Way allocation	119,400	113,350	232,750	264,702
Total revenues	<u>397,995</u>	<u>113,350</u>	<u>511,345</u>	<u>479,905</u>
Other support				
Realized/unrealized gain (loss) on investments	138,789	-	138,789	(226,197)
Interest, dividends, royalties	7,000	-	7,000	21,278
Net assets released from restrictions- satisfaction of program restrictions	126,750	(126,750)	-	-
Total support	<u>272,539</u>	<u>(126,750)</u>	<u>145,789</u>	<u>(204,919)</u>
Total revenues and other support	<u>670,534</u>	<u>(13,400)</u>	<u>657,134</u>	<u>274,986</u>
Expenses				
Program services	446,301	-	446,301	457,935
Support services	106,033	-	106,033	85,163
Total expenses	<u>552,334</u>	<u>-</u>	<u>552,334</u>	<u>543,098</u>
Increase (decrease) in net assets	<u>\$ 118,200</u>	<u>\$ (13,400)</u>	<u>\$ 104,800</u>	<u>\$ (268,112)</u>

The accompanying notes are an integral part of these statements.

CANCER ASSOCIATION OF GREATER NEW ORLEANS, INC. AND
CANCER ASSOCIATION OF LOUISIANA, INC.
COMBINED STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2008)

	Program Services				Support Services		2008 Total
	Education	Patient Services		Research	Total	Administrative	
		Services	Research			and General	
Salaries	\$ 47,709	\$ 119,272	\$ 11,927	\$ 178,908	\$ 59,636	\$ 238,544	\$ 196,496
Printing and publications	1,447	-	-	1,447	-	1,447	5,858
Specific assistance to individuals	-	160,754	-	160,754	-	160,754	190,825
Employee benefits	8,861	22,152	2,215	33,228	11,076	44,304	50,120
Professional fees	1,774	4,138	295	6,207	6,244	12,451	14,152
Office supplies and other	4,140	10,407	1,035	15,582	12,213	27,795	15,512
Occupancy	4,347	10,867	1,087	16,301	5,434	21,735	25,597
Payroll taxes	4,185	10,463	1,046	15,694	5,232	20,926	14,841
Postage and shipping	840	2,305	204	3,349	1,104	4,453	3,828
Telephone	1,148	2,869	287	4,304	1,435	5,739	6,498
Travel and local transportation	1,075	2,656	253	3,984	1,478	5,462	5,187
Fundraising expense	1,521	3,802	380	5,703	1,901	7,604	11,780
Depreciation and amortization	196	491	49	736	245	981	1,497
Interest	28	69	7	104	35	139	907
Total	\$ 77,271	\$ 350,245	\$ 18,785	\$ 446,301	\$ 106,033	\$ 552,334	\$ 543,098

The accompanying notes are an integral part of this statement.

**CANCER ASSOCIATION OF GREATER NEW ORLEANS, INC. AND
 CANCER ASSOCIATION OF LOUISIANA, INC.
 COMBINED STATEMENT OF CHANGES IN NET ASSETS
 FOR THE YEAR ENDED DECEMBER 31, 2009
 (WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2008)**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>2009 Total</u>	<u>2008 Total</u>
Net assets - beginning of year	\$ 1,024,319	\$ 126,750	\$ 1,151,069	\$ 1,419,181
Increase (decrease) in unrestricted net assets	<u>118,200</u>	<u>(13,400)</u>	<u>104,800</u>	<u>(268,112)</u>
Net assets - end of year	<u>\$ 1,142,519</u>	<u>\$ 113,350</u>	<u>\$ 1,255,869</u>	<u>\$ 1,151,069</u>

The accompanying notes are an integral part of this statement.

CANCER ASSOCIATION OF GREATER NEW ORLEANS, INC. AND
CANCER ASSOCIATION OF LOUISIANA
COMBINED STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2008)

	2009	2008
Cash Flows from Operating Activities		
Increase (decrease) in net assets	\$ 104,800	\$ (268,112)
Adjustments to reconcile increase (decrease) in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	981	1,497
Realized/unrealized loss (gain) on investments	(138,620)	226,197
Investment interest, dividends, and fees	-	(17,393)
Decrease (increase) in operating assets:		
Receivables	(448)	122,706
Prepaid expenses and other current assets	(1,498)	(125)
Increase (decrease) in operating liabilities:		
Accounts payable and accrued liabilities	15,439	(15,190)
	(19,346)	49,580
Net cash provided by (used in) operating activities	(19,346)	49,580
Net increase (decrease) in cash and cash equivalents	(19,346)	49,580
Beginning cash and cash equivalents	312,654	263,074
Ending cash and cash equivalents	\$ 293,308	\$ 312,654

The accompanying notes are an integral part of these statements.

**CANCER ASSOCIATION OF GREATER NEW ORLEANS, INC. AND
CANCER ASSOCIATION OF LOUISIANA, INC.
NOTES TO COMBINED FINANCIAL STATEMENTS**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

Nature of Organization

Cancer Association of Greater New Orleans, Inc. was incorporated on February 23, 1959 and includes the Cancer Association of South Louisiana and the Cancer Association of Louisiana, Inc., incorporated on September 25, 1981, which includes the Cancer Associations of St. Charles, St. John, Tangipahoa, and Bogalusa (collectively the “Associations”). The Associations’ mission is to eradicate and defeat cancer through local programs of research, education, and patient services.

Combination

The combined financial statements presented include the accounts of the Cancer Association of Greater New Orleans, Inc., which includes the Cancer Association of South Louisiana, the Cancer Association of Greater New Orleans and the Cancer Association of Louisiana, Inc., which includes the Cancer Associations of Louisiana, St. Charles, St. John, Tangipahoa, and Bogalusa. All significant inter-association transactions have been eliminated.

Comparative Financial Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Associations’ financial statements for the year ended December 31, 2008, from which the summarized information was derived.

Donated Assets and Services

The Associations record noncash donations as contributions at their estimated fair values at the date of donation.

The Associations recognize donated services, if significant in amount, that create or enhance nonfinancial assets or that require specialized skills that are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

Investments

Investments consisted of mutual funds, stocks, and bonds.

The Associations classifies its money market funds, mutual funds, stocks, and bonds as “available for sale”. Securities classified as “available for sale” are carried in the financial statements at fair value. Gains and losses are included in other income/ expense in the combined statement of activities.

CANCER ASSOCIATION OF GREATER NEW ORLEANS, INC. AND
CANCER ASSOCIATION OF LOUISIANA, INC.
NOTES TO COMBINED FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

Fair Value

The carrying amounts reflected in the balance sheets for cash, cash equivalents, accounts receivable, and long-term debt approximate the respective fair values of those instruments, due to their relatively short collection times. The Associations' investments classified as "available for sale" are also recorded at fair value in the balance sheets. The fair value of the investments classified as "available for sale" were derived from the quoted market values for those instruments from an active market.

Investment in Equity Securities That Do Not Have a Readily Determinable Fair Value

The Company records its investment in the corporate stock of a closely held company at its fair value at the date of donation, and in accordance with EITF Issue No. 03-1, *The Meaning of Other-Than-Temporary Impairment and Its Application to Certain Investments*. Accordingly, the investment is carried at its original cost unless it is determined that an other than temporary impairment has occurred. If the Associations determine that an other than temporary impairment occurs, then the investment would be written down by the amount of the impairment. For the years ended December 31, 2009 and 2008, the Associations do not believe that the investment is impaired.

Property and Equipment

Property and equipment consists mostly of office equipment and furniture stated at cost. Acquisitions of office equipment and furniture are made with unrestricted assets. Depreciation is provided over the estimated useful lives of the respective assets, approximately five to ten years, on a straight-line basis. Educational materials purchased are expensed in the period of acquisition. Depreciation expense was \$981 and \$1,497 for the years ended December 31, 2009 and 2008, respectively.

Basis of Presentation

The Associations reports information regarding its financial position and activities according to three separate classes of net assets as follows:

Unrestricted – Assets and contributions that are not restricted by donors or for which there are no restrictions.

Temporarily Restricted – A donor-imposed restriction that permits the Associations to use the donated assets as specified. The use of the assets is restricted until passage of time or by actions of the Association.

Permanently Restricted – A donor-imposed restriction that stipulates that the donation be maintained permanently but permits the use of all or part of the income derived.

CANCER ASSOCIATION OF GREATER NEW ORLEANS, INC. AND
CANCER ASSOCIATION OF LOUISIANA, INC.
NOTES TO COMBINED FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

Restricted and Unrestricted Revenue and Support

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Operating Expense Allocation

Operating expenses are allocated among the program and support services benefited.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Associations consider all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Use of Estimates in the Preparation of Financial Statements

The preparation of the Associations' financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods.

Financial Statement Presentation

The Associations report information regarding their financial position and activities according to three classes of net assets: unrestricted, temporarily restricted and permanently restricted. In addition, the Associations present a combined statement of cash flows. The Associations are required to report their investments at fair market value. Unrealized gains and losses are included in the change in net assets.

Receivables

Receivables consist of amounts due from local agencies and are recorded at cost. Based on past history, management estimates that all are collectible.

**CANCER ASSOCIATION OF GREATER NEW ORLEANS, INC. AND
CANCER ASSOCIATION OF LOUISIANA, INC.
NOTES TO COMBINED FINANCIAL STATEMENTS**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

Income Taxes

The Associations are exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and are classified by the Internal Revenue Service as other than a private foundation. Management has evaluated its tax positions and has determined that there are no uncertainties in income taxes that require adjustments to or disclosure in the financial statements.

NOTE B – DEFINED CONTRIBUTION PLAN

The Associations have a defined contribution plan (the Plan) covering all full-time employees. Employees are eligible to participate in the Plan on the January 1st following two full years of service. The Associations make discretionary contributions to the Plan each year at 7.5% of participants' gross compensation. Participants are not permitted to make contributions to the Plan. Participants immediately vest 100% in the Associations' contributions. Total contribution expense for the years ended December 31, 2009 and 2008 was \$11,867 and \$13,705, respectively.

NOTE C – CONCENTRATIONS OF CREDIT RISK

The Associations maintain cash balances at several financial institutions located in Southeast Louisiana. The Federal Deposit Insurance Corporation (FDIC) insures accounts at each institution up to \$250,000. The Associations' cash was not in excess of the FDIC insurance for neither the year ended December 31, 2009 nor the year ended December 31, 2008. The Association has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk to cash.

The Associations maintain cash and investment balances with investment brokerage firms. The Securities Investor Protection Corporation (SIPC) insures accounts at each institution up to \$500,000. The balances of cash and investments held by investment brokerage firms exceeded SIPC insurance by \$202,414 and \$91,597 at December 31, 2009 and 2008, respectively. The Associations have not experienced any losses in these accounts and management believes they are not exposed to any significant credit risk.

NOTE D – INVESTMENT IN EQUITY SECURITY

The Associations currently hold a 4.44% interest in the issued common stock of a nonpublic company without a readily determinable market value. In accordance with EITF Issue No. 03-1, *The Meaning of Other-Than-Temporary Impairment and Its Application to Certain Investments*, the stock is carried at its original donated value plus additional mineral rights of \$34,437, and is assessed for an other than temporary impairment annually. The Associations believe that no impairment exists as of December 31, 2009 and 2008. Oil royalties and dividends on the investment of \$20,031 and \$41,641 for the years ended December 31, 2009 and 2008, respectively, are recorded as unrestricted support in the statement of activities.

**CANCER ASSOCIATION OF GREATER NEW ORLEANS, INC. AND
CANCER ASSOCIATION OF LOUISIANA, INC.
NOTES TO COMBINED FINANCIAL STATEMENTS**

NOTE E – INVESTMENTS

Cost and fair value at December 31, 2009 and 2008 were as follows:

<u>December 31, 2009</u>	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Gain (Loss)</u>
Mutual Funds	\$ 138,555	\$ 115,951	\$ (22,604)
Stocks	350,257	387,237	36,980
Bonds	311,814	315,381	3,567
Total	<u>\$ 800,626</u>	<u>\$ 818,569</u>	<u>\$ 17,943</u>

<u>December 31, 2008</u>	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Gain/ Loss</u>
Mutual Funds	\$ 138,025	\$ 88,230	\$ (49,795)
Stocks	276,759	228,971	(47,788)
Bonds	377,207	362,748	(14,459)
Total	<u>\$ 791,991</u>	<u>\$ 679,949</u>	<u>\$ (112,042)</u>

Investment income is reported net of fees of \$4,685 and \$5,252 for the years ended December 31, 2009 and 2008, respectively.

The board has designated investments in the amount of \$702,415 as amounts set aside in prior years for the purpose of providing an income stream for annual operations.

NOTE F – LEASE OBLIGATION

The Associations rent their office space on a month-to-month basis. Total rent expense for the years ended December 31, 2009 and 2008 were \$19,702 and \$23,574, respectively.

During 2008, the Associations amended the lease held with CUNA Mutual Investment Corporation for the office at 824 Elmwood Park Boulevard. The amendment extends the lease term for five years effective June 1, 2008 and expiring June 14, 2013.

Future minimum lease obligations are as follows for the years ending December 31:

2010	\$ 23,121
2011	23,436
2012	23,877
2013	<u>10,080</u>
Total	<u>\$ 80,514</u>

**CANCER ASSOCIATION OF GREATER NEW ORLEANS, INC. AND
CANCER ASSOCIATION OF LOUISIANA, INC.
NOTES TO COMBINED FINANCIAL STATEMENTS**

NOTE G – TEMPORARILY RESTRICTED NET ASSETS

For the year ended December 31, 2009, temporarily restricted net assets of \$113,350 consisted of pledges receivable from various United Ways to support operations. The amount that will be released from donor restrictions for general operations of the Association will be \$113,350 for the year ended December 31, 2010.

For the year ended December 31, 2008, temporarily restricted net assets of \$126,750 consisted of pledges receivable from various United Ways to support operations. The amount released from donor restrictions for general operations of the Association was \$126,750 for the year ended December 31, 2009.

NOTE H – RECEIVABLES

Receivables consisted of the following as of December 31, 2009 and 2008:

	<u>2009</u>	<u>2008</u>
United Way of Greater New Orleans	\$ 100,000	\$ 108,000
United Way of Tangipahoa	3,750	3,750
United Way of St. Charles	2,500	10,000
United Way of St. John	5,000	5,000
United Way of Washington Area	2,100	-
Other receivables	13,890	42
	<u>\$ 127,240</u>	<u>\$ 126,792</u>

NOTE I – CONCENTRATIONS

Approximately 58% and 65% of the Associations' support is provided from various United Ways for the years ended December 31, 2009 and 2008, respectively. As of December 31, 2009 and 2008, 89% and 99% of receivables, respectively, are due from these United Ways.

NOTE J – FUNDRAISING EXPENSES

Total fundraising expenses for the years ending December 31, 2009 and 2008 were \$7,604 and \$11,780, respectively.

NOTE K – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 14, 2010, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

SUPPLEMENTARY INFORMATION

SUPPLEMENTARY SCHEDULE

CANCER ASSOCIATION OF GREATER NEW ORLEANS, INC. AND
CANCER ASSOCIATION OF LOUISIANA, INC.
COMBINING STATEMENT OF ACTIVITIES AND FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2009

	Education								Combined
	Cancer Association of Louisiana	Cancer Association of St. Charles	Cancer Association of St. John	Cancer Association of Tangipahoa	Cancer Association of Washington	Cancer Association of Louisiana	Cancer Association of Greater New Orleans, Inc.	Eliminations	
Unrestricted net assets									
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,516	\$ -	\$ 37,516
Combined Federal Campaign	-	-	-	-	-	-	7,415	-	7,415
Other	-	-	-	-	-	-	4,303	(2,751)	1,552
Legacies and endowments	-	-	-	-	-	-	6,009	-	6,009
Special events	-	-	-	-	-	-	3,764	-	3,764
Grants	-	-	-	-	-	-	4,144	-	4,144
United Way designation	-	-	-	-	-	-	14,817	-	14,817
Realized/unrealized loss on investments	-	-	-	-	-	-	41,637	-	41,637
Interest, dividends, royalties	-	-	-	-	-	-	2,073	-	2,073
Total unrestricted net assets	-	-	-	-	-	-	121,678	(2,751)	118,927
Expenses									
Salaries	-	-	-	-	-	-	47,709	-	47,709
Printing and publications	-	-	-	-	-	-	1,447	-	1,447
Employee benefits	-	-	-	-	-	-	8,861	-	8,861
Professional fees	-	500	-	-	94	-	1,180	-	1,774
Office supplies and other	-	-	-	-	-	-	4,140	-	4,140
Occupancy	-	-	-	-	-	-	4,347	-	4,347
Payroll taxes	-	-	-	-	-	-	4,185	-	4,185
Postage and shipping	-	17	-	-	6	-	817	-	840
Telephone	-	-	-	-	-	-	1,148	-	1,148
Travel and local transportation	-	20	-	-	41	-	1,014	-	1,075
Fund raising expense	-	-	-	-	-	-	1,521	-	1,521
Depreciation and amortization	-	-	-	-	-	-	196	-	196
Interest	-	-	-	-	-	-	28	-	28
Total expenses	-	537	-	-	141	-	76,593	-	77,271
Increase (decrease) in net assets	\$ -	\$ (537)	\$ -	\$ -	\$ (141)	\$ -	\$ 45,085	\$ (2,751)	\$ 41,656

See independent auditors' report.

SUPPLEMENTARY SCHEDULE

CANCER ASSOCIATION OF GREATER NEW ORLEANS, INC. AND
CANCER ASSOCIATION OF LOUISIANA, INC.
COMBINING STATEMENT OF ACTIVITIES AND FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2009

	Patient Services								
	Cancer Association of Louisiana	Cancer Association of St. Charles	Cancer Association of St. John	Cancer Association of Tangipahoa	Cancer Association of Washington	Cancer Association of Louisiana	Cancer Association of Greater New Orleans, Inc.	Eliminations	Combined
Unrestricted net assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 568	\$ 75,032	\$ -	\$ 75,600
Contributions	-	-	-	-	-	-	14,831	-	14,831
Combined Federal Campaign	-	-	-	-	-	-	8,605	(5,501)	3,104
Other	-	-	-	-	-	-	12,019	-	12,019
Legacies and endowments	-	-	-	-	-	-	7,529	-	7,529
Special events	-	-	-	-	-	-	22,500	-	22,500
Grants	-	-	-	-	-	-	29,634	-	44,104
United Way designation	-	-	-	6,862	52	7,556	-	-	119,400
United Way allocation	-	10,000	2,500	3,750	3,150	-	100,000	-	119,400
Realized/unrealized loss on investments	-	-	-	-	-	-	83,273	-	83,273
Interest, dividends, royalties	-	-	-	-	-	32	4,145	-	4,177
Total unrestricted net assets	-	10,000	2,500	10,612	3,202	8,156	357,568	(5,501)	386,537
Temporarily restricted net assets	-	-	-	-	-	-	-	-	-
United Way designation and allocation	-	2,500	5,000	3,750	2,100	-	100,000	-	113,350
Total temporarily restricted net assets	-	2,500	5,000	3,750	2,100	-	100,000	-	113,350
Total net assets	-	12,500	7,500	14,362	5,302	8,156	457,568	(5,501)	499,887
Expenses	-	-	-	-	-	-	-	-	-
Salaries	-	-	-	-	-	-	119,272	-	119,272
Specific assistance to individuals	-	9,542	3,914	6,365	1,403	5,936	133,594	-	160,734
Employee benefits	-	-	-	-	-	-	22,152	-	22,152
Professional fees	-	1,000	-	-	188	-	2,950	-	4,138
Office supplies and other	-	-	57	-	-	-	10,350	-	10,407
Occupancy	-	-	-	-	-	-	10,867	-	10,867
Payroll taxes	-	-	-	-	-	-	10,463	-	10,463
Postage and shipping	-	35	10	206	12	-	2,042	-	2,305
Telephone	-	-	-	-	-	-	2,869	-	2,869
Travel and local transportation	-	40	-	-	81	-	2,535	-	2,656
Fund raising expense	-	-	-	-	-	-	3,802	-	3,802
Depreciation and amortization	-	-	-	-	-	-	491	-	491
Interest	-	-	-	-	-	-	69	-	69
Total expenses	-	10,617	3,981	6,571	1,684	5,936	321,456	-	350,245
Increase (decrease) in net assets	\$ -	\$ 1,883	\$ 3,519	\$ 7,791	\$ 3,618	\$ 2,220	\$ 136,112	\$ (5,501)	\$ 149,642

See independent auditors' report

SUPPLEMENTARY SCHEDULE

CANCER ASSOCIATION OF GREATER NEW ORLEANS, INC. AND
CANCER ASSOCIATION OF LOUISIANA, INC.
COMBINING STATEMENT OF ACTIVITIES AND FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2009

	Research								Combined
	Cancer Association of Louisiana	Cancer Association of St. Charles	Cancer Association of St. John	Cancer Association of Tangipahoa	Cancer Association of Washington	Cancer Association of Louisiana	Cancer Association of Greater New Orleans, Inc.	Eliminations	
Unrestricted net assets									
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,505	\$ -	\$ 12,505
Combined Federal Campaign	-	-	-	-	-	-	2,472	-	2,472
Other	-	-	-	-	-	-	1,434	(917)	517
Legacies and endowments	-	-	-	-	-	-	2,003	-	2,003
Special events	-	-	-	-	-	-	1,255	-	1,255
United Way designation	-	-	-	-	-	-	4,939	-	4,939
Realized/unrealized loss on investments	-	-	-	-	-	-	13,879	-	13,879
Interest, dividends, royalties	-	-	-	-	-	-	691	-	691
Total unrestricted net assets	-	-	-	-	-	-	39,178	(917)	38,261
Expenses									
Salaries	-	-	-	-	-	-	11,927	-	11,927
Employee benefits	-	-	-	-	-	-	2,215	-	2,215
Professional fees	-	-	-	-	-	-	295	-	295
Office supplies and other	-	-	-	-	-	-	1,035	-	1,035
Occupancy	-	-	-	-	-	-	1,087	-	1,087
Payroll taxes	-	-	-	-	-	-	1,046	-	1,046
Postage and shipping	-	-	-	-	-	-	204	-	204
Telephone	-	-	-	-	-	-	287	-	287
Travel and local transportation	-	-	-	-	-	-	253	-	253
Fund raising expense	-	-	-	-	-	-	380	-	380
Depreciation and amortization	-	-	-	-	-	-	49	-	49
Interest	-	-	-	-	-	-	7	-	7
Total expenses	-	-	-	-	-	-	18,785	-	18,785
Increase (decrease) in net assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,393	\$ (917)	\$ 19,476

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SUPPLEMENTARY SCHEDULE

CANCER ASSOCIATION OF GREATER NEW ORLEANS, INC. AND
CANCER ASSOCIATION OF LOUISIANA, INC.
COMBINING STATEMENT OF ACTIVITIES AND FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2009

	Total Program Services							Eliminations	Combined
	Cancer Association of Louisiana	Cancer Association of St. Charles	Cancer Association of St. John	Cancer Association of Tangipahoa	Cancer Association of Washington	Cancer Association of Louisiana	Cancer Association of Greater New Orleans, Inc.		
Unrestricted net assets									
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 568	\$ 125,053	\$ -	\$ 125,621
Combined Federal Campaign	-	-	-	-	-	-	24,718	-	24,718
Other	-	-	-	-	-	-	14,342	(9,169)	5,173
Legacies and endowments	-	-	-	-	-	-	20,031	-	20,031
Special events	-	-	-	-	-	-	12,548	-	12,548
Grants	-	-	-	-	-	-	26,644	-	26,644
United Way designation	-	-	-	6,862	52	7,556	49,390	-	63,860
United Way allocation	-	10,000	2,500	3,750	3,150	-	100,000	-	119,400
Realized/unrealized loss on investments	-	-	-	-	-	-	138,789	-	138,789
Interest, dividends, royalties	-	-	-	-	-	32	6,909	-	6,941
Total unrestricted net assets	-	10,000	2,500	10,612	3,202	8,156	518,424	(9,169)	543,725
Temporarily restricted net assets									
United Way designation and allocation	-	2,500	5,000	3,750	2,100	-	100,000	-	113,350
Total temporarily restricted net assets	-	2,500	5,000	3,750	2,100	-	100,000	-	113,350
Total net assets	-	12,500	7,500	14,362	5,302	8,156	618,424	(9,169)	657,075
Expenses									
Salaries	-	-	-	-	-	-	178,908	-	178,908
Printing and publications	-	-	-	-	-	-	1,447	-	1,447
Specific assistance to individuals	-	9,542	3,914	6,365	1,403	5,936	133,594	-	160,754
Employee benefits	-	-	-	-	-	-	33,228	-	33,228
Professional fees	-	1,500	-	-	282	-	4,425	-	6,207
Office supplies and other	-	-	57	-	-	-	15,525	-	15,582
Occupancy	-	-	-	-	-	-	16,301	-	16,301
Payroll taxes	-	-	-	-	-	-	15,694	-	15,694
Postage and shipping	-	52	10	206	18	-	3,063	-	3,349
Telephone	-	-	-	-	-	-	4,304	-	4,304
Travel and local transportation	-	60	-	-	122	-	3,802	-	3,984
Fund raising expense	-	-	-	-	-	-	5,703	-	5,703
Depreciation and amortization	-	-	-	-	-	-	736	-	736
Interest	-	-	-	-	-	-	104	-	104
Total expenses	-	11,154	3,981	6,571	1,825	5,936	416,834	-	446,301
Increase (decrease) in net assets	\$ -	\$ 1,346	\$ 3,519	\$ 7,791	\$ 3,477	\$ 2,220	\$ 201,590	\$ (9,169)	\$ 210,774

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SUPPLEMENTARY SCHEDULE

CANCER ASSOCIATION OF GREATER NEW ORLEANS, INC. AND
 CANCER ASSOCIATION OF LOUISIANA, INC.
 COMBINING STATEMENT OF ACTIVITIES AND FUNCTIONAL EXPENSES
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Support Services							Combined
	Cancer Association of Louisiana	Cancer Association of St. Charles	Cancer Association of St. John	Cancer Association of Tangipahoa	Cancer Association of Washington	Cancer Association of South Louisiana	Cancer Association of Greater New Orleans, Inc.	
Unrestricted net assets	59	-	-	-	-	-	-	59
Interest, dividends, royalties	59	-	-	-	-	-	-	59
Total unrestricted net assets								
Expenses								
Salaries	-	-	-	-	-	-	59,636	59,636
Employee benefits	-	-	-	-	-	-	11,076	11,076
Professional fees	4,950	500	94	1,200	94	7,100	1,475	6,244
Office supplies and other	321	-	-	-	-	-	11,892	12,213
Occupancy	-	-	-	-	-	-	5,434	5,434
Payroll taxes	-	-	-	-	-	-	5,232	5,232
Postage and shipping	-	17	-	-	6	60	1,021	1,104
Telephone	-	-	-	-	-	-	1,435	1,435
Travel and local transportation	-	20	77	40	41	33	1,267	1,478
Fund raising expense	-	-	-	-	-	-	1,901	1,901
Depreciation and amortization	-	-	-	-	-	-	245	245
Interest	-	-	-	-	-	-	35	35
Total expenses	5,271	537	171	1,240	141	7,193	100,649	106,033
Increase (decrease) in net assets	\$ (5,212)	\$ (537)	\$ (171)	\$ (1,240)	\$ (141)	\$ (7,193)	\$ (100,649)	\$ (105,974)

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SUPPLEMENTARY SCHEDULE

CANCER ASSOCIATION OF GREATER NEW ORLEANS, INC. AND
CANCER ASSOCIATION OF LOUISIANA, INC.
COMBINING STATEMENT OF ACTIVITIES AND FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2009

	Total Expenses								
	Cancer Association of Louisiana	Cancer Association of St. Charles	Cancer Association of St. John	Cancer Association of Tangipahoa	Cancer Association of Washington	Cancer Association of Louisiana	Cancer Association of Greater New Orleans, Inc.	Eliminations	Combined
Unrestricted net assets									
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 568	\$ 125,053	\$ -	\$ 125,621
Combined Federal Campaign	-	-	-	-	-	-	24,718	-	24,718
Other	-	-	-	-	-	-	14,342	(9,169)	5,173
Legacies and endowments	-	-	-	-	-	-	20,031	-	20,031
Special events	-	-	-	-	-	-	12,548	-	12,548
Grants	-	-	-	-	-	-	26,644	-	26,644
United Way designation	-	-	-	6,862	52	7,556	49,390	-	63,860
United Way allocation	-	10,000	2,500	3,750	3,150	-	100,000	-	119,400
Realized/unrealized loss on investments	-	-	-	-	-	-	138,789	-	138,789
Interest, dividends, royalties	59	-	-	-	-	32	6,909	-	7,000
Total unrestricted net assets	59	10,000	2,500	10,612	3,202	8,156	518,424	(9,169)	543,784
Temporarily restricted net assets									
United Way designation and allocation	-	2,500	5,000	3,750	2,100	-	100,000	-	113,350
Total temporarily restricted net assets	-	2,500	5,000	3,750	2,100	-	100,000	-	113,350
Total net assets	59	12,500	7,500	14,362	5,302	8,156	618,424	(9,169)	657,134
Expenses									
Salaries	-	-	-	-	-	-	238,544	-	238,544
Printing and publications	-	-	-	-	-	-	1,447	-	1,447
Specific assistance to individuals	-	9,542	3,914	6,365	1,403	5,936	133,594	-	160,754
Employee benefits	-	-	-	-	-	-	44,304	-	44,304
Professional fees	4,950	2,000	94	1,200	376	7,100	5,900	(9,169)	12,451
Office supplies and other	321	-	57	-	-	-	27,417	-	27,795
Occupancy	-	-	-	-	-	-	21,735	-	21,735
Payroll taxes	-	-	-	-	-	-	20,926	-	20,926
Postage and shipping	-	69	10	206	24	60	4,084	-	4,453
Telephone	-	-	-	-	-	-	5,739	-	5,739
Travel and local transportation	-	80	77	40	163	33	5,069	-	5,462
Fund raising expense	-	-	-	-	-	-	7,604	-	7,604
Depreciation and amortization	-	-	-	-	-	-	981	-	981
Interest	-	-	-	-	-	-	139	-	139
Total expenses	5,271	11,691	4,152	7,811	1,966	13,129	517,483	(9,169)	552,334
Increase (decrease) in net assets	\$ (5,212)	\$ 809	\$ 3,348	\$ 6,551	\$ 3,336	\$ (4,973)	\$ 100,941	\$ -	\$ 104,800

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