

**PRESBYTERIAN CHILDREN'S SERVICES, INC. AND  
CHILDREN'S FOUNDATION OF MID-AMERICA, INC.**

**Combined Statement of Activities**

Year ended December 31, 2005

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>Support and revenue</b>				
Support from the public	\$ 920,599	\$ 3,229	\$ -	\$ 923,828
Fees and grants from government agencies for services	3,588,442	-	-	3,588,442
Investment revenue	132,946	157,099	3,281	293,326
Support from related organizations	502,796	-	-	502,796
Program services fees	708,669	-	-	708,669
Other revenue	45,620	3,428	-	49,048
Realized and unrealized security values	(46,263)	(42,951)	(13,671)	(102,885)
Change in value of split interest agreements	-	48,870	-	48,870
Beneficial interest loss	-	-	(6,257)	(6,257)
Net assets released from restrictions: Satisfaction of donor restrictions	152,859	(152,859)	-	-
<b>Total support and revenue</b>	<b>6,005,668</b>	<b>16,816</b>	<b>(16,647)</b>	<b>6,005,837</b>
<b>Expenses - Program and Support Services</b>				
Farmington Children's Home	2,451,955	-	-	2,451,955
Regional Girls' Shelter	1,130,543	-	-	1,130,543
Maplewood Center	204,032	-	-	204,032
VHT/VIG Program	392,081	-	-	392,081
Northeast Missouri Center	106,220	-	-	106,220
Stubbins Memorial Regional Family and Youth Center	676,672	-	-	676,672
Development and public relations Administration	687,393	-	-	687,393
	609,546	-	-	609,546
<b>Total expenses - program and support services</b>	<b>6,258,442</b>	<b>-</b>	<b>-</b>	<b>6,258,442</b>
Amounts paid to annuitants	140,972	-	-	140,972
<b>Total expenses</b>	<b>6,399,414</b>	<b>-</b>	<b>-</b>	<b>6,399,414</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ (393,746)</b>	<b>\$ 16,816</b>	<b>\$ (16,647)</b>	<b>\$ (393,577)</b>

The accompanying notes are an integral part of these combined financial statements.