

Organizational Financial Summary Section A Explanation

Your financial statement audit, financial statement review, or IRS Form 990 will contain the amounts needed for Section A.

Start with the most recently completed fiscal year.

Month and day

Start of Fiscal Year **June 1**

A. Statement of Position—Information

	Year	2018	2017	2016	2015
Revenue Without Restrictions					
Total revenue without restrictions		\$ 2,356,161	\$ 2,264,625	\$ 2,101,541	\$ 2,087,998
Change in net assets (revenue less expenses)		\$ -22,173	\$ -4,221	\$ 1,245	\$ -25,310
Net assets or fund balances without restrictions		\$ 720,731	\$ 742,904	\$ 747,125	\$ 745,880
Revenue With Restrictions					
Total revenue with restrictions		\$ 547,002	\$ 501,136	\$ 447,893	\$ 413,278
Change in net assets (revenue less expenses)		\$ 27,882	\$ 52,111	\$ -44,917	\$ -116,558
Net assets or fund balances with restrictions		\$ 278,014	\$ 250,132	\$ 198,021	\$ 242,938
Total Revenue					
Total revenue		\$ 2,903,163	\$ 2,765,761	\$ 2,549,434	\$ 2,501,276
Total change in net assets (revenue less expenses)		\$ 5,709	\$ 47,890	\$ -43,672	\$ -141,868
Total net assets or fund balances at year-end		\$ 998,745	\$ 993,036	\$ 945,146	\$ 988,818

Round amounts in Section A to the nearest whole dollar.

DEFINITIONS

Without Restrictions

- **Change in net assets (revenue less expenses):** revenues, gains, expenses, or reclassifications that change the amount of net assets without restrictions during the period (may also be called the Excess or Deficit for the year).
- **Net assets or fund balances without restrictions:** primarily the part of net assets that is neither permanently nor temporarily restricted by donor-imposed stipulations. This can be found on the IRS Form 990.

With Restrictions

- **Change in net assets (revenue less expenses):** most increases come from contributions that have donor-imposed restrictions or that donors stipulate must be held in perpetuity. If restrictions have been satisfied, funds are reclassified to net assets without restrictions (decrease in net assets with restrictions).
- **Net Assets:** primarily the part of net assets from contributions and other inflows of assets limited by donor-imposed stipulations. This can be found on the IRS Form 990.

Net Assets: The residual difference between assets and liabilities (may also be called Fund Balance).