

Organizational Financial Summary Section A Tips

The amount in *Net Assets or Fund Balances Without Restrictions* should equal the sum or difference between that same year's and the previous year's *Change in Net Assets (Revenue Less Expenses)*. The same applies for *Net Assets or Fund Balances With Restrictions*.

	Start		June 1	
Year	2018	2017	2016	2015
A. Statement of Position—Information				
Revenue Without Restrictions				
Total revenue without restrictions	\$ 2,356,161	\$ 2,264,625	\$ 2,105,541	\$ 2,087,998
Change in net assets (revenue less expenses)	\$ -22,173	\$ -4,221	\$ 1,245	\$ -27,310
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

The Totals under the *Total Revenue* section equal the sums of the corresponding lines in the previous two sections. For example, *Total Revenue* equals *Total Revenue Without Restrictions* plus *Total Revenue With Restrictions*. The form will automatically calculate these totals.

TIPS

- Check your math from year to year.
- Be sure to include year-end adjustments from audits.
- In the Comments, explain the reason for negative changes in Net Assets or Fund Balances Without Restrictions. Reasons vary but may be the result of revenue shortfall, use of Revenue With Restrictions dollars from a previous year, planned use of reserves, etc. Be brief but specific.
- Note one-time or unusual spikes or declines in revenue and the cause of that action, including the receipt of a one-time gift, a multi-year campaign, the sale of property, the expiration of a contract, the lost of a major donor's giving, etc.
- Offer explanations for positive or negative revenue trends.