

## Organizational Financial Summary Section A Explanations

Your financial statement audit, financial statement review, or IRS Form 990 will contain the amounts needed for Section 4A

Start with the most recently completed fiscal year

Month and day

Start of Fiscal Year **June 1**

A. Statement of Position—Information				
Year	2016	2015	2014	2013
<b>Unrestricted</b>				
Total revenues, gains, and other support	\$ 1,623,447	\$ 1,601,899	\$ 1,415,689	\$ 72,683,849
Change in net assets	\$ 28,454	\$ 723	\$ -85,622	\$ 80,345
Net assets at end of year	\$ 212,129	\$ 183,675	\$ 182,952	\$ 268,574
<b>Temporarily Restricted</b>				
Change in net assets	\$ -13,689	\$ -149,787	\$ -80,199	\$ -42,847
Net assets at end of year	\$ 308,224	\$ 321,913	\$ 471,700	\$ 551,899
<b>Permanently Restricted</b>				
Change in net assets	\$ 0	\$ 8,000	\$ 0	\$ 0
Net assets at end of year	\$ 180,600	\$ 180,600	\$ 172,600	\$ 172,600
<b>Total of all Net Assets</b>	<b>\$ 700,953</b>	<b>\$ 686,188</b>	<b>\$ 827,252</b>	<b>\$ 993,073</b>

Round amounts in 4A to the nearest whole dollar

## DEFINITIONS

### Unrestricted

- **Change in Net Assets**— revenues, gains, expenses, and reclassifications that change the amount of unrestricted net assets during the period (may also be called Excess or Deficit for the year).
- **Net Assets**— primarily the part of net assets that is neither permanently restricted nor temporarily restricted by donor-imposed stipulations. (This can be found on the IRS Form 990. In the 2008 version, it is in Part X, line 27; in the pre-2008 version, it can be found in Part IV, line 67)



## Temporarily Restricted

- **Change in Net Assets**—most increases come from contributions that have donor-imposed restrictions that expire or can be fulfilled over time. When restrictions have been satisfied, funds are reclassified to unrestricted net assets (decrease in temporarily restricted net assets).
- **Net Assets**—primarily the part of net assets from contributions and other inflows of assets limited by donor-imposed stipulations that expire by passage of time or can be fulfilled and removed by actions of the organization. (This can be found on the IRS Form 990. In the 2008 version, it is in Part X, line 28; in the pre-2008 version, it can be found in Part IV, line 68)

## Permanently Restricted

- **Change in Net Assets**— most increases come from contributions that donors stipulate must be held in perpetuity.
- **Net Assets**— primarily the part of net assets from contributions and other inflows of assets limited by donor-imposed stipulations that do not expire by passage of time nor can be fulfilled or removed. (This can be found on the IRS Form 990. In the 2008 version, it is in Part X, line 29; in the pre-2008 version, it can be found in Part IV, line 69)

**Net Assets**—the residual difference between an organization's assets and liabilities (may also be called Fund Balance).