

# FINANCIAL STATEMENT ANALYSIS

## STATEMENT OF ACTIVITIES

### REVENUES

- **Contributions**
  - Restrictions vs. Conditions
  - Cash vs Noncash
  - Donated goods & services
  - Split Interest Agreements
- **Investment earnings**
  - Unrestricted vs. restricted
  - Spending policy
- **Fees for service**
  - Tuition program fees
  - Ticket sales
  - Dues

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Year Ended December 31, 2010
<b>Operating support and revenue:</b>					
<b>Support:</b>					
Government grants	\$ 2,519,000			\$ 2,519,000	\$ 2,495,000
Contributions	2,852,000	\$ 575,000	\$ 774,000	4,206,000	3,483,000
Direct mail campaigns	1,295,000			1,295,000	1,462,000
Special events (net of direct benefit to donors of \$200,000 and \$145,000 in 2011 and 2010, respectively)	1,295,000			1,295,000	863,000
Donated services and materials	585,000			585,000	514,000
<b>Total support</b>	<b>8,546,000</b>	<b>575,000</b>	<b>774,000</b>	<b>10,000,000</b>	<b>9,297,000</b>
<b>Revenue:</b>					
Catalog sales	208,000			208,000	124,000
Change in value of split-interest agreements	30,000			30,000	15,000
Investment income allocated for operations	80,000	25,000		105,000	90,000
Other income	121,000			121,000	109,000
<b>Total revenue</b>	<b>389,000</b>	<b>25,000</b>		<b>414,000</b>	<b>298,000</b>
<b>Support and revenue before net assets released from restrictions</b>	<b>8,935,000</b>	<b>600,000</b>	<b>774,000</b>	<b>10,417,000</b>	<b>9,579,000</b>
<b>Net assets released from restrictions:</b>					
Satisfaction of program and time restrictions	628,000	(628,000)		0	0
<b>Total support and revenue</b>	<b>9,563,000</b>	<b>(28,000)</b>	<b>774,000</b>	<b>10,417,000</b>	<b>9,579,000</b>

# Non Profit Financial Statements Template

**Ying Liu**

A decorative red circular graphic with a gradient, partially obscured by the light blue bar, located to the right of the author's name.

## **Non Profit Financial Statements Template:**

## Reviewing **Non Profit Financial Statements Template**: Unlocking the Spellbinding Force of Linguistics

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### **Table of Contents Non Profit Financial Statements Template**

1. Understanding the eBook Non Profit Financial Statements Template
  - The Rise of Digital Reading Non Profit Financial Statements Template
  - Advantages of eBooks Over Traditional Books
2. Identifying Non Profit Financial Statements Template
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in a Non Profit Financial Statements Template
  - User-Friendly Interface
4. Exploring eBook Recommendations from Non Profit Financial Statements Template
  - Personalized Recommendations
  - Non Profit Financial Statements Template User Reviews and Ratings
  - Non Profit Financial Statements Template and Bestseller Lists

5. Accessing Non Profit Financial Statements Template Free and Paid eBooks
  - Non Profit Financial Statements Template Public Domain eBooks
  - Non Profit Financial Statements Template eBook Subscription Services
  - Non Profit Financial Statements Template Budget-Friendly Options
6. Navigating Non Profit Financial Statements Template eBook Formats
  - ePub, PDF, MOBI, and More
  - Non Profit Financial Statements Template Compatibility with Devices
  - Non Profit Financial Statements Template Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Non Profit Financial Statements Template
  - Highlighting and Note-Taking Non Profit Financial Statements Template
  - Interactive Elements Non Profit Financial Statements Template
8. Staying Engaged with Non Profit Financial Statements Template
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Non Profit Financial Statements Template
9. Balancing eBooks and Physical Books Non Profit Financial Statements Template
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Non Profit Financial Statements Template
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Non Profit Financial Statements Template
  - Setting Reading Goals Non Profit Financial Statements Template
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Non Profit Financial Statements Template
  - Fact-Checking eBook Content of Non Profit Financial Statements Template
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

### 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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