

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
Operating support and revenue:					
Support:					
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
Total support	8,546,000	575,000	774,000	10,000,000	9,297,000
Revenue:					
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
Total revenue	389,000	25,000		414,000	298,000
Support and revenue before net assets released from restrictions	8,935,000	600,000	774,000	10,417,000	9,579,000
Net assets released from restrictions:					
Satisfaction of program and time restrictions	629,000	(629,000)		0	0
Total support and revenue	9,564,000	(29,000)	774,000	10,417,000	9,579,000

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JA Banks



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