



SECTION 4A 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

4. Organizational Financial Summary

Start of Fiscal Year June 1

A. Statement of Position—Information	Year	2010	2009	2008	2007
Unrestricted					
Total revenues, gains, and other support		\$1,623,447	\$1,601,899	\$1,415,689	\$7,263,849
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
Temporarily Restricted					
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
Permanently Restricted					
Change in net assets		\$0	\$8,000	\$0	\$0
Net assets at end of year		\$180,600	\$180,600	\$172,600	\$172,600
Total of all Net Assets		\$700,953	\$686,188	\$827,252	\$993,073

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).

