



**SECTION 4A TIPS**

The amount in *Net Assets at End of Year* should equal the difference between that same year's *Change in Net Assets* and the previous year's *Net Assets at End of Year*.  
In this example: \$268,574 - \$85,622 = \$182,952.

**4. Organizational Financial Summary**

	Year	2010	2009	Start of Fiscal Year 2008	June 1 2007
<b>A. Statement of Position—Information</b>					
<b>Unrestricted</b>					
Total revenues, gains, and other support		\$1,623,447	\$1,601,899	\$1,415,600	\$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
<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>

The total *Net Assets at End of Year* under each category (Unrestricted, Temporarily Restricted, and Permanently Restricted) should equal *Total of all Net Assets*. In this example, the total of these three boxes is \$700,953, which should equal your organization's total net assets.

**Tips**

- Check your math from year to year.
- Be sure to include year-end adjustments from audits.
- Explain the reason for negative changes in net unrestricted assets. Reasons vary but might be the result of revenue shortfall, use of temporarily restricted 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 loss of a major donor's giving, etc.
- Offer explanations for positive or negative revenue trends.

