

Example 3

Similar to the presentation on the *Statement of Financial Position*, a nonprofit organization will show revenues and expenses on the *Statement of Activities* as either with or without donor restrictions as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, gains, and other support			
Program revenues	\$11,400,000	-	\$11,400,000
Government grant revenue	5,000,000	-	5,000,000
Contributions	1,800,000	2,200,000	4,000,000
Student support services	245,000	-	245,000
Net realized and unrealized gains on investments	450,000	280,000	730,000
Interest and dividend income	160,000	-	160,000
Other income	80,000	-	80,000
Net assets released from restrictions	1,680,000	(1,680,000)	-
Total revenues, gains, and other support	20,815,000	800,000	21,615,000
Expenses			
Program services	15,300,000	-	15,300,000
General and administrative	4,600,000	-	4,600,000
Fundraising	600,000	-	600,000
Total expenses	20,500,000	-	20,500,000
Change in net assets	315,000	800,000	1,115,000
Net assets at beginning of year	44,891,000	11,500,000	56,391,000
Net assets at end of year	\$45,206,000	\$12,300,000	\$ 57,506,000