

	Without Donor Restrictions	With Donor Restrictions	Total
Operating activities:			
Revenue and support:			
Fees for services	\$ 500	-	500
Bequests	600	-	600
Other contributions	1,000	5,000	6,000
Restricted support released for:			
Expiration of time restrictions	200	(200)	-
Capital acquisition purposes	300	(300)	-
Programmatic purposes	400	(400)	-
Total revenue and support	<u>3,000</u>	<u>4,100</u>	<u>7,100</u>
Expenses:			
Programmatic	500	-	500
Management and general	600	-	600
Fundraising	700	-	700
Total expenses	<u>1,800</u>	<u>-</u>	<u>1,800</u>
Change in net assets before transfers and nonoperating activities	<u>1,200</u>	<u>4,100</u>	<u>5,300</u>
Board designated transfers to/(from) operations:			
Investment returns appropriated from endowment	120	-	120
Bequests transferred to endowment	(600)	-	(600)
Total transfers to/(from) operations	<u>(480)</u>	<u>-</u>	<u>(480)</u>
Net income from current operations	<u>720</u>	<u>4,100</u>	<u>4,820</u>
Nonoperating activities:			
Interest and dividends	60	100	160
Interest expense	(20)	-	(20)
Investment expense	(10)	-	(10)
Change in fair value of investments	50	80	130
Change in fair value of interest rate swap	30	-	30
Total nonoperating activities	<u>110</u>	<u>180</u>	<u>290</u>
Board designated transfers to/(from) operations:			
Investment returns appropriated from endowment	(120)	-	(120)
Bequests transferred to endowment	600	-	600
Total transfers to/(from) operations	<u>480</u>	<u>-</u>	<u>480</u>
Total change in net assets	1,310	4,280	5,590
Net assets at the beginning of the year	<u>800</u>	<u>2,000</u>	<u>2,800</u>
Net assets at end of year	<u>\$ 2,110</u>	<u>6,280</u>	<u>8,390</u>