



FINANCIAL STATEMENTS

Prepared for
Sample Community Foundation

Reporting Period
Ending July 31, 2026
Accrual Basis

Included Reports

- Executive Summary - January - July 2026
- Statement of Activities - Year to Date
- Statement of Activities - By Month
- Statement of Functional Expenses
- Statement of Activities - Previous Year Comparison
- Statement of Financial Position - July 31, 2026
- Sample Report Disclosure

Illustrative sample only - all names, account information, and financial data are fictional.

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EXECUTIVE SUMMARY · January - July 2026

TOTAL SUPPORT & REVENUE \$312,500 ▲ 10.4% vs Jan-Jul 2025	TOTAL EXPENSES \$277,400 ▲ 6.3% vs Jan-Jul 2025	CHANGE IN NET ASSETS \$35,100 ▲ 59.5% vs Jan-Jul 2025	PROGRAM EXPENSE RATIO 75.0% vs 72.8% prior year
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KEY OBSERVATIONS

- Total support and revenue increased 10.4% year-over-year, primarily due to stronger grant funding and individual contributions.
- Program service expenses were \$208,050, representing 75.0% of total expenses and indicating that most spending directly supported the mission.
- Fundraising expenses increased by \$3,000 from the prior-year period, alongside a \$17,500 increase in contributions and special-event revenue.
- The organization generated a \$35,100 increase in net assets for the year-to-date period, compared with \$22,000 in the prior year.
- Net assets with donor restrictions totaled \$79,000 at July 31, 2026; these funds should be tracked by restriction and released as qualifying costs are incurred.

FINANCIAL RATIOS / KEY METRICS

Key Financial Metric	Value
Program Expense Ratio	75.0%
Management & General Ratio	15.0%
Fundraising Expense Ratio	10.0%
Current Ratio	3.90
Months of Cash on Hand	4.0
Change in Net Assets	\$35,100

STATEMENT OF ACTIVITIES - Year to Date - January - July 2026

Account	Jan - Jul 2026
SUPPORT AND REVENUE	
Individual Contributions	\$128,000.00
Foundation & Corporate Grants	\$92,000.00
Government Grants	\$38,000.00
Program Service Revenue	\$24,500.00
Special Events, Net	\$18,000.00
Investment & Other Income	\$12,000.00
TOTAL SUPPORT AND REVENUE	\$312,500.00
EXPENSES	
Program Services	\$208,050.00
Management & General	\$41,610.00
Fundraising	\$27,740.00
TOTAL EXPENSES	\$277,400.00
CHANGE IN NET ASSETS	\$35,100.00

The Statement of Activities shows the organization's operating results for the period. In nonprofit reporting, the change in net assets serves a role similar to net income in a for-profit statement.

STATEMENT OF ACTIVITIES BY MONTH - January - July 2026

Category	Jan	Feb	Mar	Apr	May	Jun	Jul	TOTAL
Support & Revenue	\$39,000	\$42,500	\$41,000	\$47,500	\$43,000	\$52,500	\$47,000	\$312,500
Program Services	\$28,200	\$28,900	\$29,400	\$30,500	\$29,800	\$31,050	\$30,200	\$208,050
Management & General	\$5,700	\$5,900	\$5,800	\$6,100	\$5,900	\$6,200	\$6,010	\$41,610
Fundraising	\$3,500	\$3,700	\$3,900	\$4,300	\$4,000	\$4,300	\$4,040	\$27,740
Total Expenses	\$37,400	\$38,500	\$39,100	\$40,900	\$39,700	\$41,550	\$40,250	\$277,400
Change in Net Assets	\$1,600	\$4,000	\$1,900	\$6,600	\$3,300	\$10,950	\$6,750	\$35,100

MONTHLY OPERATING TREND

Month	Support & Revenue	Total Expenses	Change in Net Assets
Jan	\$39,000	\$37,400	\$1,600
Feb	\$42,500	\$38,500	\$4,000
Mar	\$41,000	\$39,100	\$1,900
Apr	\$47,500	\$40,900	\$6,600
May	\$43,000	\$39,700	\$3,300
Jun	\$52,500	\$41,550	\$10,950
Jul	\$47,000	\$40,250	\$6,750

STATEMENT OF FUNCTIONAL EXPENSES - January - July 2026

Expense Category	Program Services	Management & General	Fundraising	Total
Salaries & Wages	\$112,000	\$14,000	\$14,000	\$140,000
Payroll Taxes & Benefits	\$28,000	\$7,000	\$3,500	\$38,500
Program Supplies	\$31,000	\$0	\$0	\$31,000
Occupancy	\$14,000	\$5,000	\$2,000	\$21,000
Professional Fees	\$6,500	\$8,500	\$2,500	\$17,500
Technology & Software	\$4,200	\$3,100	\$1,200	\$8,500
Travel & Outreach	\$7,200	\$0	\$1,800	\$9,000
Insurance	\$2,500	\$2,200	\$800	\$5,500
Printing & Postage	\$1,600	\$710	\$1,940	\$4,250
Other Expenses	\$1,050	\$1,100	\$0	\$2,150
TOTAL EXPENSES	\$208,050	\$41,610	\$27,740	\$277,400

Functional expense allocation helps boards, donors, and grantors understand how resources are used across mission delivery, administration, and fundraising. Allocation methods should be reasonable, documented, and applied consistently.

STATEMENT OF ACTIVITIES - Year-Over-Year Comparison

Category	Jan-Jul 2026	Jan-Jul 2025	\$ Change	% Change
Individual Contributions	\$128,000	\$118,000	\$10,000	+8.5%
Foundation & Corporate Grants	\$92,000	\$85,000	\$7,000	+8.2%
Government Grants	\$38,000	\$34,000	\$4,000	+11.8%
Program Service Revenue	\$24,500	\$22,000	\$2,500	+11.4%
Special Events, Net	\$18,000	\$10,500	\$7,500	+71.4%
Investment & Other Income	\$12,000	\$13,500	(\$1,500)	-11.1%
Total Support & Revenue	\$312,500	\$283,000	\$29,500	+10.4%
Program Services	\$208,050	\$190,000	\$18,050	+9.5%
Management & General	\$41,610	\$42,500	(\$890)	-2.1%
Fundraising	\$27,740	\$24,700	\$3,040	+12.3%
Total Expenses	\$277,400	\$257,200	\$20,200	+7.9%
Change in Net Assets	\$35,100	\$25,800	\$9,300	+36.0%

STATEMENT OF FINANCIAL POSITION - As of July 31, 2026

Account	Jan - Jul 2026
ASSETS	
Operating Checking - XXXX	\$96,500.00
Savings & Reserve Account - XXXX	\$62,000.00
Grants & Contributions Receivable	\$54,000.00
Prepaid Expenses	\$6,500.00
Property & Equipment	\$148,000.00
Accumulated Depreciation	(\$38,000.00)
TOTAL ASSETS	\$329,000.00
LIABILITIES	
Accounts Payable	\$18,500.00
Accrued Payroll & Taxes	\$9,600.00
Deferred Grant Revenue	\$28,000.00
Equipment Loan	\$42,000.00
TOTAL LIABILITIES	\$98,100.00
NET ASSETS	
Without Donor Restrictions	\$151,900.00
With Donor Restrictions	\$79,000.00
TOTAL NET ASSETS	\$230,900.00
TOTAL LIABILITIES AND NET ASSETS	\$329,000.00

SAMPLE REPORT DISCLOSURE

ILLUSTRATIVE SAMPLE

This report is provided solely as an example of the nonprofit financial reporting services available from Aloha Bookkeeping Pros LLC. The organization name, account information, and all financial amounts are fictional and do not represent any actual organization.

PURPOSE OF THE REPORT

The statements are intended to demonstrate a clear, board-friendly reporting format. They should not be used to make financial, tax, legal, grant-compliance, or lending decisions.

BASIS OF ACCOUNTING

This sample is presented on the accrual basis of accounting for illustrative bookkeeping purposes. Revenue and expenses are recognized when earned or incurred, including grants and contributions receivable, accounts payable, accrued payroll and taxes, prepaid expenses, and deferred grant revenue. This illustrative presentation is not an assertion of compliance with U.S. generally accepted accounting principles (GAAP).

NONPROFIT TERMINOLOGY

Nonprofit organizations generally report support and revenue, expenses by function, changes in net assets, and net assets with or without donor restrictions. Actual presentation depends on the organization's activities and reporting requirements.

NO ASSURANCE PROVIDED

Aloha Bookkeeping Pros LLC provides bookkeeping and financial reporting support. No audit, review, compilation, assurance, legal opinion, or tax opinion is provided with this illustrative sample.

CUSTOMIZATION

Actual reports may be customized for program tracking, grants, donor restrictions, departments, locations, budgets, board packets, and management needs, subject to the quality and completeness of the organization's records.

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