

TABLE 26.4			
<b>Small Town: Statement of Financial Position (Balance Sheet) and Statement of Revenues, Expenditures, and Changes in Net Position (Income Statement)</b>			
Current Assets		Current Liabilities	
Cash	\$271,671	Accounts Payable	\$200,000
Temporary Cash Investments	619,941	Accrued Expenses	48,695
Accounts Receivable	45,918	Total Current Liabilities	248,695
Pledges Receivable	183,962	Long Term Liabilities	
Prepaid Expenses	168,270	Mortgage	381,458
Total Current Assets	1,289,762		
<u>Long Term Assets</u>		Total Liabilities	630,153
Investments	2,033,200	Net Assets	
Land, Buildings	1,612,164	Unrestricted	2,509,727
Other Assets	30,751	Temporarily Restricted	825,997
Total Long Term Assets	3,676,115	Permanently Restricted	1,000,000
		Total Net Assets	4,335,724
Total Assets	4,965,877	Total Liabilities & Net Assets	4,965,877
Statement of Revenues, Expenditures and Changes in Net Position (Income Statement)			
(January 1, 2013 to December 31, 2013)			
Revenue			
Contributions	\$565,032		
Grants	1,182,215		
Government Contracts	1,459,639		
Fees and Membership Dues	529,243		
Interest and Gains	86,637		
Total Revenue	\$3,822,766		
Expenses			
Salaries	\$2,187,465		
Benefits	475,454		
Total PS	2,662,919		
NPS			
Accounting Fees	14,500		
Legal Fees	1,000		
Supplies	78,872		
Telephone	22,145		
Postage & Shipping	13,957		
Rentals	101,289		
Printing & Publications	48,062		
Travel	170,060		
Depreciation	100,242		
Food	119,111		
Admission Fees	77,966		
Utilities	124,620		
Insurance	115,107		
Program Equipment	52,572		
Maintenance	35,932		
Other Program Expenses	59,250		
Payroll Processing	14,916		
Staff Development & Training	12,283		
Total NPS	1,161,884		
Total Expenses	3,824,803		
Change in Net Assets	(\$2,037)		