RECOMMENDED STANDARDS FOR VOLUNTARY ORGANIZATION FINANCIAL STATEMENTS
IN THE U.S.A.

VOLUNTARY SERVICE OF ANY CITY, U.S.A.
Summary of Financial Activities
Year Ended December 31, 19-

Deduct support and grants limited by donors:
  Currently expendable, but only as specified by donor  $  2,900
  Building Funds Campaign and donations of major equipment  149,494
  Endowments—not expendable: to be maintained for the production of income  15,632
  Support and revenue available to finance current general activities  167,998

Expenditures:
  Program services:
    (Category)  130,289
    (Category)  24,254
    (Category)—(less directly related income, $4,400)  32,817
    (Category)—(Special grant to National Service Association for research project)  25,000
    Total program services  212,360

  Supporting services:
    Management and general  $20,612

  Fund raising:
    General support  42,160
    Building Funds Campaign  12,877  55,037
    Total supporting services  75,649

  Major property and equipment acquisitions  3,569

  Payments to affiliated organizations:
    Campaign production allocated to National [where appropriate] Assessment by [dues to] National  25,000

  Total expenditures  318,578

Deduct expenditures financed by special funds:
  Special purpose funds  10,462
  Current restricted funds  4,486
  Land, building and equipment funds  18,446
  Total expenditures  284,684

Deduct appropriations by Board:
  To special purpose funds  14,850
  To land, building and equipment funds  3,000
  To funds functioning as endowment  6,000

  Increase in unappropriated current general fund  23,550
  (or "Decrease in unappropriated current general fund")  462

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\text{Total}\quad \text{Expenditures}\quad 318,578
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\text{Deduct}\quad \text{Special}\quad \text{Funds}\quad 284,684
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\text{Net}\quad \text{Expenditures}\quad 33,894
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\text{Increase}\quad \text{in}\quad \text{Unappropriated}\quad \text{Current}\quad \text{General}\quad \text{Fund}\quad 23,550
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\text{Total}\quad \text{Reserves}\quad 33,894
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