

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			149,464
Endowments—not expendable: to be maintained for the production of income			<u>15,632</u>
			<u>167,996</u>
Support and revenue available to finance current general activities			\$308,696
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)			<u>25,000</u>
Total program services			212,360
Supporting services:			
Management and general			\$20,612
Fund raising:			
General support	\$42,160		
Building Funds Campaign	<u>12,877</u>	<u>55,037</u>	
Total supporting services			75,649
Major property and equipment acquisitions			3,569
Payments to affiliated organizations:			
Campaign production allocated to National [where appropriate]			25,000
Assessment by [dues to] National			
Total expenditures			<u>316,578</u>
Deduct expenditures financed by special funds:			
Special purpose funds	10,462		
Current restricted funds	4,486		
Land, building and equipment funds	<u>16,446</u>		
Funds functioning as endowment	500	<u>31,894</u>	
Expenditures financed by current general revenue			<u>284,684</u>
Excess of current general revenue over related expenditures			24,012
[or "Deficiency of current general revenue with respect to related expenditures"]			(X,XXX)
Deduct appropriations by Board:			
To special purpose funds			14,550
To land, building and equipment funds			3,000
To funds functioning as endowment			<u>6,000</u>
			23,550
Increase in unappropriated current general fund			\$ 462
[or "Decrease in unappropriated current general fund"]			<u>\$(X,XXX)</u>