

1.
Distinguish
between
unrestricted &
temporarily
restricted
cash

2.
Use captions,
like
"endowment"
that are clear
and all-
inclusive

3.
Distinguish
between short
term and long
term assets
and liabilities

4. Categorize
unrestricted
net assets to
highlight the
amount
available for
operations

1.

This page shows only unrestricted operating activities

Note:

User friendly breakdown of operating support with a back-up footnote

Note:

More transparent alternative to the traditional breakdown of Program, Administration & Fundraising

2.

Non-Operating, Temporarily Restricted and Permanently Restricted activities are all on the next page

2. Capital grants, which distort the bottom line, are shown here--along with other non-operating items.

Simple groupings are closer to the statements managers need to manage and much more transparent than the usual 'program, admin, and fundraising.'

The more traditional display conveys raw data but no management information.

