

**MCPHERSON COUNTY COMMUNITY FOUNDATION**

Statements of Activities -- August 31, 2013 and 2012

	<u>FY2013</u>	<u>FY2012</u>
<b>Unrestricted Net Assets</b>		
<b>Unrestricted Public Support</b>		
Contributions	\$ <u>107,847</u>	<u>6,156</u>
<b>Revenues and Gains</b>		
Dividend and Interest Income	136,227	128,127
Fund Raising Revenue	37,028	-
Management Fees	114,551	96,522
Miscellaneous	-	90
Net Realized and Unrealized Gains on Investments	<u>246,575</u>	<u>159,173</u>
<b>Total Revenues and Gains</b>	<u>534,381</u>	<u>383,912</u>
<b>Net Assets Released From Restrictions</b>		
Satisfaction of Donors Restrictions	1,875,879	528,372
Satisfaction of Donors Restrictions - Fiscal Sponsorships	<u>94,727</u>	<u>43,822</u>
<b>Total Net Assets Released From Restrictions</b>	<u>1,970,606</u>	<u>572,194</u>
<b>Total Unrestricted Public Support, Revenues and Gains</b>	<u>2,612,834</u>	<u>962,262</u>
<b>Expenses</b>		
Program Services	2,158,078	783,622
Program Services - Fiscal Sponsorships	92,882	43,822
Support Services		
Management and General	49,519	45,293
Fundraising	<u>37,814</u>	<u>26,799</u>
<b>Total Expenses</b>	<u>2,338,293</u>	<u>899,536</u>
<b>Increase in Unrestricted Net Assets</b>	<u>274,541</u>	<u>62,726</u>
<b>Temporarily Restricted Net Assets</b>		
Contributions	706,699	830,004
Contributions - Fiscal Sponsorships	106,987	68,640
Fund Raising Revenue	41,833	50,967
Fund Raising Revenue - Fiscal Sponsorships	13,307	9,831
Dividend and Interest Income	233,596	194,479
Dividend and Interest Income - Fiscal Sponsorships	264	155
Net Realized and Unrealized Gains on Investments	526,578	268,510
Net Assets Released From Donors' Restrictions	(1,875,879)	(528,372)
Net Assets Released From Donors' Restrictions - Fiscal Sponsorships	(94,727)	(43,822)
Funds Received by Fiscal Sponsorship Organizations	-	50,071
Fund Transferred to Fiscal Sponsorship Organizations	<u>-</u>	<u>(50,071)</u>
<b>Increase in Temporarily Restricted Net Assets</b>	<u>(341,342)</u>	<u>850,392</u>
<b>Permanently Restricted Net Assets</b>		
Contributions	<u>343,813</u>	<u>273,411</u>
<b>Increase in Net Assets</b>	<u>277,012</u>	<u>1,186,529</u>
<b>Net Assets - Beginning of Year</b>	<u>10,416,924</u>	<u>9,230,395</u>
<b>Net Assets - End of Year</b>	\$ <u><u>10,693,936</u></u>	<u><u>10,416,924</u></u>