

Habitat for Humanity of Utah County
Statement of Activities
Year Ended June 30, 2014

	2014		
	Unrestricted	Temporarily Restricted	Total
Support			
Contributions	\$ 367,386	\$ 157,211	\$ 524,597
Grants	543	207,564	208,107
In-kind donations	119,231	-	119,231
Special events:			
Special event revenue	-	11,660	11,660
Less cost of direct benefit to special event donors	-	(982)	(982)
Net revenue from special events	-	10,678	10,678
Net assets released from restrictions	313,906	(313,906)	-
Total Support	801,066	61,547	862,613
Revenues			
Retail sales	924,664	-	924,664
Mortgage discount amortization	155,816	-	155,816
Transfer of homes	505,000	-	505,000
Other program income	5,424	-	5,424
Interest	2,695	-	2,695
Gain on sale of property and equipment	25,477	-	25,477
Total Revenue	1,619,076	-	1,619,076
Total Support and Revenue	2,420,142	61,547	2,481,689
Expenses			
Program services expense			
Volunteer and family programs	1,311,566	-	1,311,566
Home improvement retail outlets	778,765	-	778,765
Supporting services expense			
Management and general	90,054	-	90,054
Fundraising and development	80,381	-	80,381
Income Taxes	954	-	954
Total Expenses	2,261,720	-	2,261,720
Change in Net Assets	158,422	61,547	219,969
Net Assets, Beginning of Year	3,168,131	-	3,168,131
Net Assets, End of Year	\$ 3,326,553	\$ 61,547	\$ 3,388,100

See Notes to Financial Statements

Non Profit Organizations Financial Report

Didier Musso



Non Profit Organizations Financial Report:

Understanding Nonprofit Financial Statements Steven H. Berger, 2008 This book concentrates on one major and widely recognized method of measuring value financial statements and their implications for outcomes It is organized to maximize a nonprofit board member s understanding of the most important financial elements within his or her organization At the outset the book reviews the function of the board in its goal setting role which includes financial outcomes This sets the stage for examining the differences between simple accounting and the board s function in analyzing accounting numbers to portray financial outcomes Understanding the major elements of the financial statements is the heart of the book and attention is given to the key ways in which those elements represent the real financial outcomes of the operations performed by the organization s senior management and staff over the relevant time period The remainder of the book highlights similarities and differences of interim versus audited financial statements some very specific ways to use available financial information to fulfill the board s fiduciary responsibilities and finally how to utilize financial information to measure organizational performance Included is a CD ROM that contains sample financial documents and a Microsoft PowerPoint presentation on financial practices that can be used at board meetings to improve financial skills P ix

Unified Financial Reporting System for Not-for-Profit Organizations Russy D. Sumariwalla, Wilson C. Levis, 2000-09-14 Sponsored by CompassPoint Nonprofit Services formerly known as the Support Center for Nonprofit Management Nonprofit Development Center Nothing can be more important to an organization s health and success than the quality of its financial reporting This comprehensive guide is for all nonprofits that are required to comply with financial reporting standards set by the IRS and thirty five state charity regulators Form 990 FASB and AICPA GAAP grantmakers and the like Much more than a standard accounting manual this book is a thoughtful guide to improving financial reporting so organizations can focus on the business of fulfilling mission developing essential programs and serving communities In playing chess the move that accomplishes several purposes is the strongest This book does exactly that for nonprofits It gives computer technology the ability to produce reports for funders budget managers governmental regulators and taxing authorities all from one set of financial data input only once Charles Kirkland former chair AICPA Not for Profit Organizations Committee and founder Kirkland Eckels Co Well defined relevant and reliable guidelines that should enhance the quality and credibility of financial reports Kevin A Kavanaugh vice president financial services American Diabetes Association Helps to simplify and align the federal state record keeping and reporting James J Caputo Sr consultant and chair the Greater Washington Society of CPA s Not For Profit Organizations Committee Provide s management with a wide variety of information that was not previously available Dennis F Dycus director Office of the Comptroller of the Treasury Division of Municipal Audit State of Tennessee As we move into the age of nonprofit financial transparency and instant Web access to reporting documents it is imperative that nonprofit practitioners accountants and lawyers understand and implement the concepts embodied in this guide Arthur W Schmidt Jr

president Philanthropic Research Inc and publisher of the GuideStar Web site Complete Copy Written and approved by author when book was originally scheduled for hardcover Sponsored by CompassPoint Nonprofit Services formerly known as the Support Center for Nonprofit Management Nonprofit Development Center Nothing can be more important to an organization's health and success than the quality of its financial reporting This comprehensive guide is for all nonprofits that are required to comply with financial reporting standards set by the IRS and thirty five state charity regulators Form 990 FASB and AICPA GAAP grantmakers and the like It shows how to unify financial reporting requirements without compromising the organization's accuracy and accountability Authors Russy D Sumariwalla and Wilson C Levis combine over fifty years of experience in nonprofit accounting and reporting to describe the key elements of a unified financial reporting system They also draw valuable lessons from a three year project formed to improve the quality of reporting on IRS Form 990 and to strengthen public accountability Known as 990 in 2000 this sectorwide project involved the IRS the National Association of Attorneys General the National Association of State Charity Officials the Greater Washington Society of CPAs the California Society of CPAs the National Health Council the United Way of America and other organizations Armed with the latest information the authors discuss a unified chart of accounts activity level accounting cost allocation and computerization They also explore ways of unifying internal and external financial reports including GAAP statements grant reports and others This guide offers a powerful resource section including information on various appendices program service reporting government regulation voluntary standards expert review groups and more Much more than a standard accounting manual Unified Financial Reporting System for Not for Profit Organizations is a thoughtful guide to improving financial reporting so organizations can focus on the business of fulfilling mission developing essential programs and serving communities

How to Read Nonprofit Financial Statements Andrew S. Lang, Tammy Ricciardella, Lee Klumpp, William D. Eisig, 2017-03-15 EXPERT GUIDANCE ON HOW TO READ INTERPRET AND USE NONPROFIT FINANCIAL STATEMENTS UPDATED FOR THE NEW FASB STANDARD RELATED TO NONPROFIT FINANCIAL REPORTING ASU 2016 14 If you're an executive or volunteer leader at a nonprofit who is unfamiliar with the formats and language of financial statements this book fills you in on how to read and correctly interpret those critical documents If you're a seasoned pro who wants to brush up on your skills while familiarizing yourself with the latest FASB nonprofit reporting standards this is the only guide you need The intent behind creating the ASU 2016 14 was to improve the clarity and usefulness of nonprofit financial statements but making sense of those statements can still be tough going for the uninitiated Accountants and non accountants alike who use and prepare nonprofit financial statements need guidance on how to interpret and implement the new FASB standard Written for both audiences this book Clearly defines accounting terminology and concepts while offering numerous examples of financial statements reflecting both the old and new FASB standards Steers you line by line through financial reports providing explanations of differences between the old and new standards Provides numerous illustrations that help you

quickly feel at home with the format of nonprofit financial statements Offers exercises that help you gain insight into the concepts surrounding nonprofit financial statements and reinforce your command of those concepts How to Read Nonprofit Financial Statements Third Edition is an invaluable resource for everyone who reads interprets or prepares those all important documents

Leadership in Nonprofit Organizations Kathryn A. Agard, 2010-10-19 Leaders of nonprofit organizations deliver programs and services vital to the quality of life in the United States All the activities of our religious communities the vast majority of the arts and culture human services and community development pursuits as well as education and environmental advocacies take root and deliver their services within the nonprofit sector Welcome to the world of leadership in nonprofit organizations This sector offers an opportunity to serve as well as to lead Leadership in Nonprofit Organizations A Reference Handbook engages voices on issues and leadership topics important to those seeking to understand more about this dynamic sector of society A major focus of this two volume reference work is on the specific roles and skills required of the nonprofit leader in voluntary organizations Key Features Presents contributions from a wide range of authors who reflect the variety vibrancy and creativity of the sector itself Provides an overview of the history of nonprofit organizations in our country Describes a robust and diverse assortment of organizations and opportunities for leadership Explores the nature of leadership and its complexity as exemplified in the nonprofit sector Includes topics such as personalities of nonprofit leaders vision and starting a nonprofit organization nonprofit law statutes taxation and regulations strategic management financial management collaboration public relations for promoting a nonprofit organization and human resource policies and procedures Nonprofit organizations are a large independent diverse and dynamic part of our society This landmark Handbook tackles issues relevant to leadership in the nonprofit realm making it a welcome addition to any academic or public library

Financial Management for Nonprofit Organizations John Zietlow, Jo Ann Hankin, Alan Seidner, Tim O'Brien, 2018-04-10 Essential tools and guidance for effective nonprofit financial management Financial Management for Nonprofit Organizations provides students professionals and board members with a comprehensive reference for the field Identifying key objectives and exploring current practices this book offers practical guidance on all major aspects of nonprofit financial management As nonprofit organizations fall under ever increasing scrutiny and accountability this book provides the essential knowledge and tools professional need to maintain a strong financial management system while serving the organization s stated mission Financial management cash flow and financial sustainability are perennial issues and this book highlights the concepts skills and tools that help organizations address those issues Clear guidance on analytics reporting investing risk management and more comprise a singular reference that nonprofit finance and accounting professionals and board members should keep within arm s reach Updated to reflect the post recession reality and outlook for nonprofits this new edition includes new examples expanded tax exempt financing material and recession analysis that informs strategy going forward Articulate the proper primary financial objective target

liquidity and how it ensures financial health and sustainability Understand nonprofit financial practices processes and objectives Manage your organization s resources in the context of its mission Delve into smart investing and risk management best practices Manage liquidity reporting cash and operating budgets debt and other liabilities IP legal risk internal controls and more Craft appropriate financial policies Although the U S economy has recovered recovery has not addressed the systemic and perpetual funding challenges nonprofits face year after year Despite positive indicators many organizations remain hampered by pursuit of the wrong primary financial objective insufficient funding and a lack of investment in long term sustainability in this climate financial managers must stay up to date with the latest tools practices and regulations in order to serve their organization s interests Financial Management for Nonprofit Organizations provides clear in depth reference and strategy for navigating the expanding financial management function Cost Management for Nonprofit and Voluntary Organisations Zahirul Hoque,Tarek Rana,2019-10-08 In recent years nonprofit and voluntary organisations have faced challenges and unanticipated pressures as a result of increased competition for funding technological advancements the need to comply with government regulations and increased social and community expectations regarding greater accountability and transparency Cost accounting and cost management tools are considered to be a means of providing adequate and quality information for management control for all sorts of organisations including nonprofits Using empirical evidence from the Australian nonprofit sector this research monograph offers insight into how nonprofit and voluntary organisations control and manage the costs of their operations and projects through cost accounting and cost management tools The book will be of benefit to a range of stakeholders in the sector including financial and management accountants professional accounting bodies the government policymakers academics consultants and operational managers **The Nonprofit Manager's Resource Directory** Ronald A. Landskroner,2002-04-30 A newly revised and updated edition of the ultimate resource for nonprofit managers If you re a nonprofit manager you probably spend a good deal of your time tracking down hard to find answers to complicated questions The Nonprofit Manager s Resource Directory Second Edition provides instant answers to all your questions concerning nonprofit oriented product and service providers Internet sites funding sources publications support and advocacy groups and much more If you need help finding volunteers understanding new legislation or writing grant proposals help has arrived This new updated edition features expanded coverage of important issues and even more answers to all your nonprofit questions Revised to keep vital information up to the minute The Nonprofit Manager s Resource Directory Second Edition Contains more than 2 000 detailed listings of both nonprofit and for profit resources products and services Supplies complete details on everything from assistance and support groups to software vendors and Internet servers management consultants to list marketers Provides information on all kinds of free and low cost products available to nonprofits Features an entirely new section on international issues Plus 10 bonus sections available only on CD ROM The Nonprofit Manager s Resource Directory Second

Edition has the information you need to keep your nonprofit alive and well in these challenging times Topics include Accountability and Ethics Assessment and Evaluation Financial Management General Management Governance Human Resource Management Information Technology International Third Sector Leadership Legal Issues Marketing and Communications Nonprofit Sector Overview Organizational Dynamics and Design Philanthropy Professional Development Resource Development Social Entrepreneurship Strategic Planning Volunteerism Financial Management for Nonprofit Human Service Organizations Raymond Sanchez Mayers,2004 Like its well known predecessor Financial Management for Nonprofit Human Service Agencies this new and expanded edition with a slight title change continues to reflect the author's efforts to provide the critical knowledge needed to communicate with the experts The central organizing theme of this book is the acquisition distribution and reporting of agency resources within a systems framework Divided into four sections Section I is an overview that covers historical and sociopolitical context of nonprofit organizations and financing as well as the systems concept and unique characteristics of nonprofits Section II covers the planning and acquisition of resources by human service organizations Budgeting marketing and grantwriting skills are examined Section III details the distribution of the acquired resources through internal control budgeting and investments Section IV presents basic accounting techniques fund accounting financial reporting guidelines and financial statement analysis including the recording and reporting of organizational financial activities New topics include fees for services purchase of service contracting breakeven analysis for costing services and activities third party payments internet resources and a glossary **Comparative Corporate Governance of Non-Profit Organizations** Klaus J. Hopt,Thomas Von Hippel,2010-04-22 The economic importance of the non profit sector is growing rapidly in the USA and Europe However the law has not kept abreast with its development The European Court of Justice has extended certain freedoms of the EC Treaty to non profit organisations and more case law is expected to follow in the near future but the observations theories solutions and legal and non legal rules in this field are manifold The chances of harmonising the law on a European level are slim Despite these differences a common core of international corporate governance problems and regulatory solutions can be seen This volume of essays brings together a variety of international experts from both corporate governance and governance of non profit organisations *Financial and Accounting Guide for Not-for-Profit Organizations* John H. McCarthy,Nancy E. Shelmon,John A. Mattie,2012-03-06 A completely revised and expanded edition of the nonprofit industry finance and accounting standard Filled with authoritative advice on the financial reporting accounting and control situations unique to not for profit organizations Financial and Accounting Guide for Not for Profit Organizations Eighth Edition is recognized by professionals as the industry standard reference on not for profit finance and accounting Prepared by the PricewaterhouseCoopers Not for Profit Industry Services Group the book includes accounting tax and reporting guidelines for different types of organizations

step by step procedures and forms and more A new chapter on public debt has also been added Presents the latest updates to regulatory reporting and disclosure changes in recent years Reflects the totally revamped and revised AICPA accounting and audit guide for not for profit organizations Addresses concerns of all nonprofit organizations including health and welfare organizations colleges and universities churches and other religious organizations libraries museums and other smaller groups Includes step by step procedures and forms detailed explanations of financial statements and a how to section on setting up and keeping the books Financial and Accounting Guide for Not for Profit Organizations Eighth Edition is the completely revised and expanded new edition of the bestselling not for profit accounting guide **Performance**

Measurement in Non-Profit Organizations Patrizia Gazzola,Stefano Amelio,2022-09-26 Performance Measurement in Non Profit Organizations The Road to Integrated Reporting addresses the issue of performance measurement in nonprofit companies with the aim of defining a system of useful measures to understand manage and improve the performance of such companies by employing systems theory to examine their conditions of existence and manifestations of life From the proposed company model follows that the system of performance measures should make it possible to keep under control both the productive transformation with the physical technical efficiency indicators and the economic transformation with the economic efficiency indicators and the financial transformation with the financial efficiency indicators and finally the managerial transformation with the effectiveness indicators taking into account the degree of satisfaction of the expectations of the main categories of company stakeholders Readers will understand that economic analysis alone is not sufficient to assess the performance of such organizations but it is necessary to unite it with the analysis of sustainability dimensions It would therefore be appropriate to draw up an integrated report that combines the economic and financial dimensions with the pillars of sustainability as in the case of companies in the second sector There is a gap in the literature in this area that this book aims to fill making it a valuable resource to researchers academics and advanced students interested in performance evaluation of NPOs **Not-for-Profit Financial Reporting** Bruce W. Chase,2020-07-21 Through a

combination of practical guidance and case studies the author provides insight into what makes not for profits different Updated for revenue recognition grants and contracts and financial reporting this book offers guidance on FASB s new financial statement standard and revenue recognition standard which will have a major impact on financial reporting for not for profits It helps answer the questions Are you aware of how not for profit financial statements will change because of FASB s Financial Statement Standard Do you know what makes not for profit accounting and financial reporting different Key topics include Grants and contracts Expense reporting NFP financial statement standard Revenue recognition Performance measures

Checklists and Illustrative Financial Statements Aicpa,2009 Financial and Accounting Guide for Nonprofit Organizations Malvern J. Gross,William Warshauer,1979 **Nonprofit Financial Management**

Charles K. Coe,2011-06-28 A timely practical and concise handbook of best practices for nonprofit financial management In

2010 an estimated 325 000 charities membership groups and trade associations with small nonprofits disproportionately represented stand to lose their tax exemptions for failure to comply with financial management requirements Nonprofit Financial Management A Practical Guide is a timely functional and concise handbook of best practices for nonprofit organizations of every size Addresses federal reporting requirements and discusses methods to decrease expenses ensure accounting control increase revenues through professional cash management and understand budget statements Explains how to read financial statements and analyze a nonprofit s financial condition by using the most recent IRS 990 reporting form Covers the full range of financial management topics including accounting internal controls auditing evaluating financial condition budgeting cash management and banking purchasing and contracting borrowing and risk management Written in an easy to read style with more than 100 exhibits this book is essential for every nonprofit financial manager

ICBAE 2022 Bima Cinintya Pratama,Sarkar Kabir,Hassan Mohammad Kabir,Rizal Yaya,Salina Kassim,Judit Kovács,Naelati Tubastuvi,Tiara Pandansari,Azmi Fitriati,Wida Purwidiанти,Suryo Budi Santoso,2022-08-23 The 3rd International Conference of Business Accounting and Economics ICBAE 2022 continued the agenda to bring together researchers academics experts and professionals in examining selected themes by applying multidisciplinary approaches This conference is the third intentional conference held by the Faculty of Economics and Business Universitas Muhammadiyah Purwokerto and it is a bi annual agenda of this faculty In 2022 this event will be held on 10 11 August at the Faculty of Economics and Business Universitas Muhammadiyah Purwokerto The theme of the 3rd ICBAE UMP 2022 is Innovation in Economic Finance Business and Entrepreneurship for Sustainable Economic Development It is expected that this event may offer a contribution for both academics and practitioners to conduct research related to Business Accounting and Economics Related Studies Each contributed paper was refereed before being accepted for publication The double blind peer review was used in the paper selection Economics and Finance Readings Evan Lau,Widya Paramita,Kai-Hong Tee, Lee Ming Tan,2024-08-27 This book is a compilation of the best papers presented at the 2023 edition of the Asia Pacific Conference on Economics Finance APEF which is held annually in Singapore It presents the latest research findings in economics and finance and discusses relevant issues in today s world The book is a useful resource for readers who want access to economics finance and business research that focusing on the Asia Pacific region Nonprofit Accounting and Financial Reporting Thomas Ittelson,2017-01-02 *Not-for-Profit Accounting Made Easy* Warren Ruppel,2007-04-27 A hands on guide to the ins and outs of nonprofit accounting Not for Profit Accounting Made Easy Second Edition equips you with the tools you need to run the financial and accounting operations within your nonprofit organization Even if you do not have a professional understanding of accounting principles and financial reporting this handy guide makes it all clear with complex accounting rules explained in terms nonaccountants can easily understand in order to help you better fulfill your managerial and fiduciary duties Always practical and never overtechnical this helpful guide conforms to FASB and AICPA standards and

Discusses federal single audit and its impact on nonprofits Offers examples of various types of split interest agreements Shows you how to read and understand a nonprofit financial statement Explains financial accounting and reporting standards Helps you become conversant in the rules and principles of accounting Updates board members executive directors and other senior managers on the accounting basics they should know for day to day operations Features tables exhibits and charts that illustrate the content in a simple and easy to understand manner Suitable for fundraising managers and executives as well as anyone who needs to read and understand a nonprofit financial statement this is the ultimate not an accountant s guide to nonprofit accounting *Comprehensive Annual Financial Report for the Year Ending ...* University of Northern Iowa,2005

Non Profit Organizations Financial Report: Bestsellers in 2023 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous captivating novels captivating the hearts of readers worldwide. Lets delve into the realm of bestselling books, exploring the fascinating narratives that have enthralled audiences this year. The Must-Read : Colleen Hoover "It Ends with Us" This poignant tale of love, loss, and resilience has gripped readers with its raw and emotional exploration of domestic abuse. Hoover expertly weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can triumph. Non Profit Organizations Financial Report : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This captivating historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids captivating storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic : Delia Owens "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens crafts a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These popular novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of compelling stories waiting to be discovered. The novel begins with Richard Papan, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a masterful and suspenseful novel that will keep you wondering until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

https://kmsbrunchlive.gobrunch.com/results/scholarship/HomePages/Consuming_Culture_The_Arts_Of_The_French_Table.pdf

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Non Profit Organizations Financial Report Introduction

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Non Profit Organizations Financial Report :

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