NONPROFIT PROFIT AND LOSS STATEMENT

Example Reporting Organization

Management statement. Prepared from amounts provided by management. No assurance is provided by this document.

Reporting period: January 1, 2024 through December 31, 2024. **Presentation:** USD, in full units rounded to the nearest whole unit. Totals use unrounded amounts.

Management summary of nonprofit activities

This summary shows total activity and the entered expense functions. A full nonprofit financial reporting package can require beginning and ending balances by donor restriction, releases from restrictions, expenses by both nature and function and explanatory notes.

For the Year Ended December 31, 2024

Reporting entity: Example Reporting Organization (Nonprofit organization) **Address:** 1200 Industrial Way, Oakland, CA 94607 **Basis of accounting:** Accrual basis (management records)

Revenues, Gains, and Other Support

Line	Amount
Contributions and grants — without donor restrictions	USD 0
Contributions — with donor restrictions	USD 0
Program service revenue	USD 4,250,000
Membership dues	USD 0
Investment income, net	USD 0
Other revenue	USD 0
Total revenues, gains, and other support	**USD 4,250,000**

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Expenses (by Functional Classification)

Line	Amount
Program services	USD 600
Management and general	USD 200
Fundraising	USD 200
Total expenses	**USD 1,000**

Change in Net Assets

	Amount
Total revenues and support	USD 4,250,000
Less: Total expenses	(USD 1,000)
Change in net assets	**USD 4,249,000**
Net assets, beginning of period	USD 800
Net assets, end of period	**USD 4,249,800**

Program Efficiency Ratio (informational). Program services as a percentage of total expenses: **60%**. Charity watchdogs (Better Business Bureau Wise Giving Alliance, Charity Navigator) generally favor program ratios above 65–70%.

Management identification. Alex Example, Chief Financial Officer, provided the figures for Example Reporting Organization. Statement date: November 3, 2026.

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This management summary omits the disclosures and other statements that may be necessary for a complete set of financial statements.

Officer / Preparer

_____ PRINTED NAME

_____ SIGNATURE

_____ DATE

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