

Dramatic Theater Company - Multi-Year Grant Example

Example: Multi-Year Grant of \$300,000 over 3 years

Statement of Activities (i.e. Income Statement)

	Year 1			Year 2			Year 3					
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Revenue	\$ 100,000	\$ 200,000		\$ 300,000	\$ 100,000	\$ (100,000)		\$ -	\$ 100,000	\$ (100,000)		\$ -
Expenses	\$ 100,000	\$ -		\$ 100,000	\$ 100,000	\$ -		\$ 100,000	\$ 100,000	\$ -		\$ 100,000
Net	\$ -	\$ 200,000		\$ 200,000	\$ -	\$ (100,000)		\$ (100,000)	\$ -	\$ (100,000)		\$ (100,000)

Statement of Financial Position (i.e. Balance Sheet)

	Total	Total	Total
Cash and receivables	\$ 200,000	\$ 100,000	\$ -
Total Assets	\$ 200,000	\$ 100,000	\$ -
Liabilities	\$ -	\$ -	\$ -
Unrestricted Net Assets	\$ -	\$ -	\$ -
Temporarily Restricted Net Assets	\$ 200,000	\$ 100,000	\$ -
Permanently Restricted Net Assets	\$ -	\$ -	\$ -
Total Liabilities & Net Assets	\$ 200,000	\$ 100,000	\$ -