

Financial Statements Literacy

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Holtzman Partners LLP



- Financial Audit and Review Services
- Tax Services
- SOX Compliance and Internal Controls
- Employee Benefit Plan Audit Services
- IT Risk & Compliance
- Advisory

Agenda



- Financial Statement Overview
- Financial Statement Analysis
- Financial Statement Ratios and Other Performance Measures
- Upcoming changes to Not-for-Profit Accounting
- Auditor Involvement

Financial Statement Overview



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Key Roadmap to Organization



Primary Financial Statements



Basic financial statements:

- ❶ Statement of Net Assets
- ❷ Statement of Activities
- ❸ Statement of Cash Flows

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First appeared as part of the conference materials for the
2018 Nonprofit Organizations Literacy Workshop session
"4A: Financial Statements Literacy"