

# 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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Title search: 4A: Financial Statements Literacy

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[Answer Bar: How to Protect Your Nonprofit](#)

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