Audited Financial Statements

Year ended 31 December 2025 · issued 2 April 2026

Sample — not a real IRS filing

This file was created to demonstrate how connectNPO publishes a nonprofit's financial documents. Harborlight Youth Arts does not exist. The employer identification number shown, 00-0000000, cannot belong to any organization — IRS EINs never begin with 00.

Nothing here was filed with, issued by, or reviewed by any government agency.

About the auditor named in this sample

No accounting firm is named here on purpose. Printing a firm name on a fabricated audit report could put words in the mouth of a real business. A genuine version of this document would carry the firm's letterhead and signature.

INDEPENDENT AUDITOR'S REPORT — SAMPLE TEXT

We have audited the accompanying financial statements of Harborlight Youth Arts, which comprise the statement of financial position as of 31 December 2025, and the related statements of activities, functional expenses and cash flows for the year then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of 31 December 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

This wording is a sample. No audit was performed, because there is no organization to audit.

Statement of Activities

Years ended 31 December 2025 and 2024

ITEM	2025	2024
Contributions and grants	$438,900	$401,250
Program service revenue	$151,400	$139,800
Investment and other income	$22,100	$18,640
Total revenue	**$612,400**	**$559,690**
Program services	$481,200	$442,100
Management and general	$73,100	$69,540
Fundraising	$42,600	$38,900
Total expenses	**$596,900**	**$550,540**
Change in net assets	**$15,500**	**$9,150**

STATEMENT OF FINANCIAL POSITION

ITEM	2025	2024
Cash and cash equivalents	$186,400	$171,900
Grants and pledges receivable	$64,250	$58,100
Equipment, kilns and press, net of depreciation	$91,700	$98,400
Total assets	**$342,350**	**$328,400**
Accounts payable and accrued expenses	$21,050	$22,600
Net assets	**$321,300**	**$305,800**

