

Stock Holder Equity Mind Map



FIND AID FOR THE AGED, INC. AND AFFILIATES
CONSOLIDATED STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

	Year Ended December 31,	
	2018	2017
SUPPORT AND REVENUES:		
Gross potential rent	\$ 7,487,657	\$ 7,456,576
Less: Vacancies and concessions	(474,159)	(379,897)
Rental income	7,013,498	7,076,679
Grants and contracts	4,097,766	3,727,141
Contributions	130,686	171,725
Program income	124,451	115,379
Special events	82,137	69,804
Administrative fees	5,140	8,968
Investment return, net	(72,556)	299,677
Other income	221,487	259,619
	<u>11,602,609</u>	<u>11,733,002</u>
EXPENSES:		
Program Services:		
Senior housing	\$ 5,665,575	\$ 5,406,123
Senior centers	4,283,740	4,921,479
Management and General	9,949,215	9,417,664
Fundraising	1,594,032	1,470,318
	<u>11,281,571</u>	<u>11,004,200</u>
CHANGE IN NET ASSETS	<u>(148,922)</u>	<u>729,782</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS, BEGINNING OF YEAR	<u>2,918,617</u>	<u>718,835</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS, END OF YEAR	<u>\$ 2,769,695</u>	<u>\$ 7,918,617</u>



Shareholders' Equity

Common Stock

- Par Value
- Number of Shares Authorized
- Number of Shares Issued
- Number of Shares Outstanding

Additional Paid-In Capital

- Excess Over Par Value from Issuance
- Capital Contributions from Shareholders

Preferred Stock

- Par Value
- Number of Shares Authorized
- Number of Shares Issued
- Dividends
- Cumulative Preferred Dividends
- Non-Cumulative Preferred Dividends

Retained Earnings

- Beginning Balance
- Add: Net Income
- Less: Dividends Declared
- Cash Dividends
- Stock Dividends
- Adjustments for Prior Periods

Treasury Stock

- Cost Method
- Shares Repurchased
- Total Cost of Treasury Stock
- Par Value Method
- Shares Reissued
- Gain/Loss on Reissue

Accumulated Other Comprehensive Income (AOCI)

- Unrealized Gains/Losses on Investments
- Foreign Currency Translation Adjustments
- Pension Adjustments
- Hedging Gains/Losses

Non-Controlling Interest (Minority Interest)

- Share of Equity in Subsidiaries
- Share of Net Income of Subsidiaries

Total Shareholders' Equity

- Calculation
- $\text{Common Stock} + \text{Preferred Stock} + \text{Retained Earnings} + \text{Treasury Stock} + \text{AOCI} + \text{Non-Controlling Interest}$