

**Nonprofit Financial Health Analysis: SAMPLE**

Organization Name: Example Nonprofit, Inc.



End of Current Fiscal Year: 12/31/2016

		1. Three Years Ago	2. Two Years Ago	3. Last Year (Actuals)	4. Current Year (Budget)
Fiscal Year Ending:		12/31/2013	12/31/2014	12/31/2015	12/31/2016
Statement of Activities	<b>Did your organization have an operating surplus or deficit?</b>				
	Unrestricted Revenue & Support	\$1,211,710	\$1,219,603	\$1,252,965	\$1,300,500
	<i>Less:</i>				
	Total Expenses	\$1,428,868	\$1,372,447	\$1,189,573	\$1,200,750
	<b>Change in Unrestricted Net Assets or "Operating Surplus or (Deficit)"</b>	<b>(\$217,158)</b>	<b>(\$152,844)</b>	<b>\$63,392</b>	<b>\$99,750</b>
Statement of Activities	<b>What was the mix of unrestricted revenue? (use only unrestricted in calculations)</b>				
	Individual Contributions Revenue	\$100,500	\$98,759	\$85,469	\$91,000
	<b>Individual Contributions Revenue %</b> $\left( \frac{\text{Individual Contributions Revenue}}{\text{Total Revenue}} \right)$	<b>8%</b>	<b>8%</b>	<b>7%</b>	<b>7%</b>
	Foundation/Corporate Revenue	\$326,982	\$323,930	\$362,647	\$375,500
	<i>Plus:</i>				
	Satisfaction of Restrictions	\$120,000	\$110,000	\$98,000	\$135,000
	<b>Foundation/Corporate Revenue %</b> $\left( \frac{\text{Foundation/Corporate Revenue}}{\text{Total Revenue}} \right)$	<b>37%</b>	<b>36%</b>	<b>37%</b>	<b>39%</b>
	Government Funding	\$559,700	\$592,450	\$592,390	\$600,000
	<b>Government Funding %</b> $\left( \frac{\text{Government Funding}}{\text{Total Revenue}} \right)$	<b>46%</b>	<b>49%</b>	<b>47%</b>	<b>46%</b>
	Earned Income	\$88,578	\$79,529	\$90,895	\$82,908
	<b>Earned Income %</b> $\left( \frac{\text{Earned Income}}{\text{Total Revenue}} \right)$	<b>7%</b>	<b>7%</b>	<b>7%</b>	<b>6%</b>
	Other Income ( <i>self calculating</i> )	\$15,950	\$14,935	\$23,564	\$16,092
<b>Other Income %</b> $\left( \frac{\text{Other Income}}{\text{Total Revenue}} \right)$	<b>1%</b>	<b>1%</b>	<b>2%</b>	<b>1%</b>	
Statement of Functional Expenses	<b>How are resources allocated across programs and supporting services?</b>				
	Total Program Expense	\$1,129,323	\$1,087,430	\$985,614	\$950,650
	<b>Program Expense %</b> $\left( \frac{\text{Program Expenses}}{\text{Total Expenses}} \right)$	<b>79%</b>	<b>79%</b>	<b>83%</b>	<b>79%</b>
	Total Management & General Expense	\$128,765	\$118,058	\$115,894	\$115,850
	<b>Management &amp; General Expense %</b> $\left( \frac{\text{Management & General Expenses}}{\text{Total Expenses}} \right)$	<b>9%</b>	<b>9%</b>	<b>10%</b>	<b>10%</b>
	Total Fundraising Expense	\$170,780	\$166,959	\$88,065	\$134,250
<b>Fundraising Expense %</b> $\left( \frac{\text{Fundraising Expenses}}{\text{Total Expenses}} \right)$	<b>12%</b>	<b>12%</b>	<b>7%</b>	<b>11%</b>	
Balance Sheet	<b>How liquid are the organization's reserves?</b>				
	Unrestricted Net Assets (A)	\$114,417	\$30,000	\$24,965	
	Board Designated Net Assets (B)	\$0	\$0	\$0	
	Fixed Assets, net of depreciation	\$64,393	\$39,393	\$14,393	
	<i>Less:</i>				
	Mortgages or other debt associated with fixed assets	\$0	\$0	\$0	
	Fixed Assets, net of related debt (C)	<b>\$64,393</b>	<b>\$39,393</b>	<b>\$14,393</b>	
<b>LUNA: Liquid Unrestricted Net Assets (A-B-C)</b>	<b>\$50,024</b>	<b>(\$9,393)</b>	<b>\$10,572</b>		

**Nonprofit Financial Health Analysis: SAMPLE**

Organization Name: Example Nonprofit, Inc.



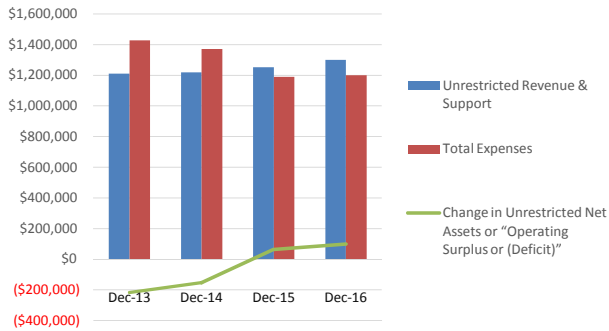
End of Current Fiscal Year: 12/31/2016

		1. Three Years Ago	2. Two Years Ago	3. Last Year (Actuals)	4. Current Year (Budget)
Fiscal Year Ending:		12/31/2013	12/31/2014	12/31/2015	12/31/2016
<b>Income Statement &amp; Balance Sheet</b>	<b>How many months of operations can be covered with liquid operating reserves?</b>				
	Available LUNA from above calculation	\$50,024	(\$9,393)	\$10,572	
	<i>Divided by Average Monthly Expenses:</i>				
	Total Annual Expenses ÷ 12	\$119,072	\$114,371	\$99,131	
	<b>Months Covered by Liquid Reserves</b>	<b>0.4</b>	<b>(0.1)</b>	<b>0.1</b>	
	<b>How many months of operations can be covered with the available cash?</b>				
	Cash & Cash Equivalents	\$297,389	\$274,139	\$256,781	
	<i>Divided by Average Monthly Expenses:</i>				
	Total Annual Expenses ÷ 12	\$119,072	\$114,371	\$99,131	
	<b>Months of Cash on Hand</b>	<b>2.5</b>	<b>2.4</b>	<b>2.6</b>	

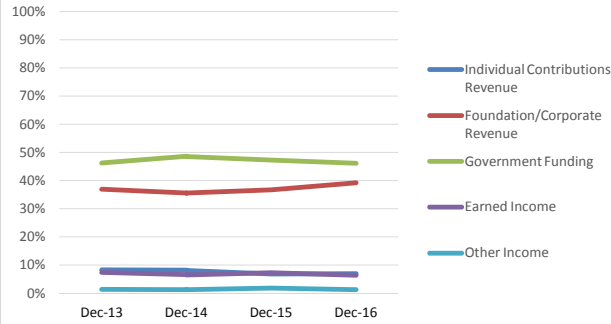
<b>Balance Sheet</b>	<b>Additional Resources</b>				
	Board Designated Net Assets (aka Board Designated Reserves)	\$235,843	\$578,346	\$456,246	
	Temporarily Restricted Net Assets	\$210,000	\$190,763	\$165,900	
	Permanently Restricted Net Assets	\$100,000	\$100,000	\$100,000	

### Operating Results

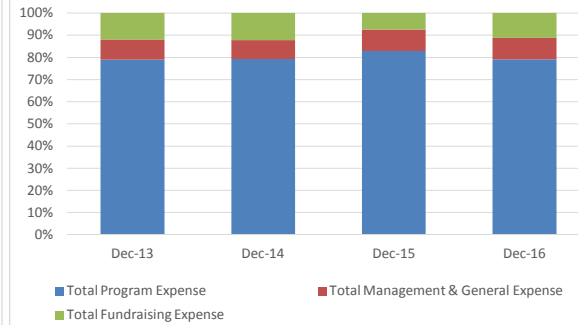
#### Operating Surplus (Deficit)



#### Operating Revenue Mix

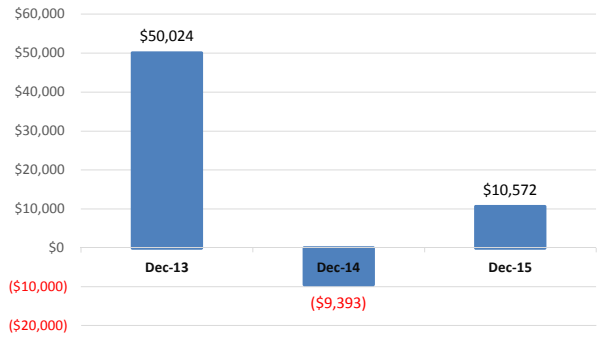


#### Functional Expense Mix

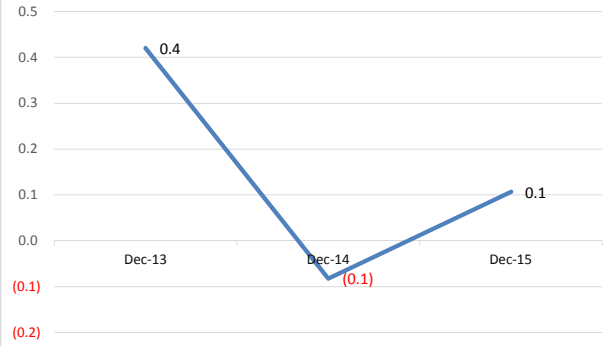


### Net Assets

#### LUNA Balance

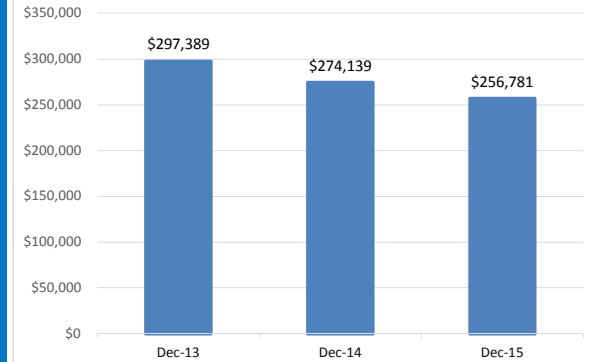


#### Months of LUNA

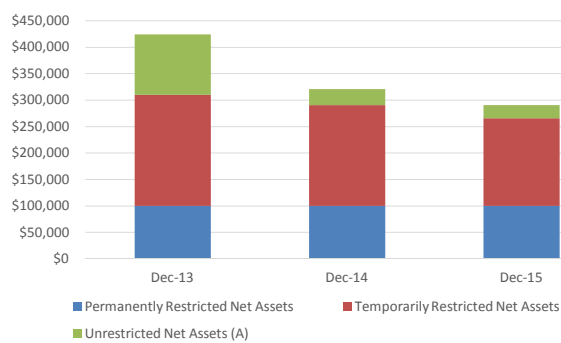


### Cash on Hand

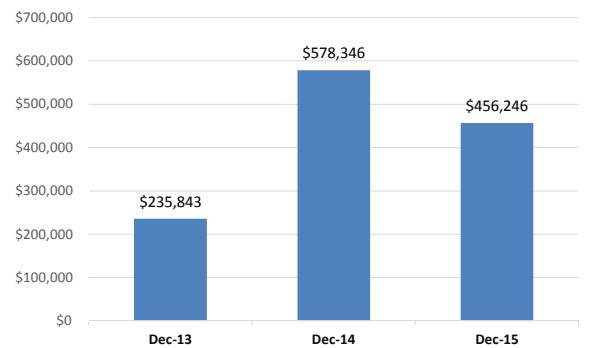
#### Cash Balance



#### Net Assets, Including Temp. & Perm. Restricted



#### Board Designated Net Assets



#### Months of Cash on Hand

