

Nonprofit Financial Health Analysis

Organization Name: Sample Nonprofit Organization

End of Current Fiscal Year: 6/30/2016

Enter data into highlighted cells only



		1. Three Years Ago	2. Two Years Ago	3. Last Year (Actuals)	4. Current Year (Budget)
		Fiscal Year Ending: 6/30/2013	6/30/2014	6/30/2015	6/30/2016
Statement of Activities					
Did your organization have an operating surplus or deficit?					
Statement of Activities	Unrestricted Revenue & Support	\$1,231,740	\$1,249,805	\$1,312,845	\$1,410,505
	<i>Less:</i>				
	Total Expenses	\$1,428,868	\$1,372,447	\$1,189,573	\$1,339,860
	Change in Unrestricted Net Assets or "Operating Surplus or (Deficit)"	(\$197,128)	(\$122,642)	\$123,272	\$70,645
Statement of Activities					
What was the mix of <u>unrestricted</u> revenue?					
Statement of Activities	Individual Contributions Revenue	\$100,500	\$88,760	\$85,469	\$105,600
	Individual Contributions Revenue % $\left(\frac{\text{Individual Contributions Revenue}}{\text{Total Revenue}} \right)$	8%	7%	7%	7%
	Foundation/Corporate Revenue	\$326,982	\$323,930	\$362,647	\$398,452
	<i>Plus:</i>				
	Satisfaction of Restrictions	\$120,000	\$110,000	\$98,000	\$160,000
	Foundation/Corporate Revenue % $\left(\frac{\text{Foundation/Corporate Revenue}}{\text{Total Revenue}} \right)$	36%	35%	35%	40%
	Government Funding	\$659,650	\$692,998	\$702,954	\$710,500
	Government Funding % $\left(\frac{\text{Government Funding}}{\text{Total Revenue}} \right)$	54%	55%	54%	50%
	Earned Income	\$4,578	\$3,915	\$3,895	\$4,500
	Earned Income % $\left(\frac{\text{Earned Income}}{\text{Total Revenue}} \right)$	0%	0%	0%	0%
	Other Income (<i>self calculating</i>)	\$20,030	\$30,202	\$59,880	\$31,453
Other Income % $\left(\frac{\text{Other Income}}{\text{Total Revenue}} \right)$	2%	2%	5%	2%	
Statement of Functional Expenses					
How are resources allocated across programs and supporting services?					
Statement of Functional Expenses	Total Program Expense	\$1,129,323	\$1,087,430	\$985,614	\$950,650
	Program Expense % $\left(\frac{\text{Program Expenses}}{\text{Total Expenses}} \right)$	79%	79%	83%	71%
	Total Management & General Expense	\$128,765	\$118,058	\$115,894	\$115,850
	Management & General Expense % $\left(\frac{\text{Management & General Expenses}}{\text{Total Expenses}} \right)$	9%	9%	10%	9%
	Total Fundraising Expense	\$170,780	\$166,959	\$88,065	\$134,250
Fundraising Expense % $\left(\frac{\text{Fundraising Expenses}}{\text{Total Expenses}} \right)$	12%	12%	7%	10%	
Balance Sheet					
How liquid are the organization's reserves?					
Balance Sheet	Unrestricted Net Assets (A)	\$289,502	\$178,800	\$304,508	
	Board Designated Net Assets (B)	\$0	\$0	\$0	
	Fixed Assets, net of depreciation	\$45,230	\$39,393	\$32,566	
	<i>Less:</i>				
	Mortgages or other debt associated with fixed assets	\$0	\$0	\$0	
	Fixed Assets, net of related debt (C)	\$45,230	\$39,393	\$32,566	
LUNA: Liquid Unrestricted Net Assets (A-B-C)	\$244,272	\$139,407	\$271,942		

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Fiscal Year Ending:		6/30/2013	6/30/2014	6/30/2015	6/30/2016
Income Statement & Balance Sheet					
How many months of operations can be covered with liquid operating reserves?					
Income Statement & Balance Sheet	Available LUNA from above calculation	\$244,272	\$139,407	\$271,942	
	<i>Divided by Average Monthly Expenses:</i>				
	Total Annual Expenses ÷ 12	\$119,072	\$114,371	\$99,131	
	Months Covered by Liquid Reserves	2.1	1.2	2.7	
How many months of operations can be covered with the available cash?					
Income Statement & Balance Sheet	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	
	Months of Cash on Hand	2.5	2.4	2.6	
Additional Resources					
Balance Sheet	Board Designated Net Assets (aka Board Designated Reserves)	\$0	\$0	\$0	
	Temporarily Restricted Net Assets	\$210,000	\$190,763	\$165,900	
	Permanently Restricted Net Assets	\$100,000	\$100,000	\$100,000	

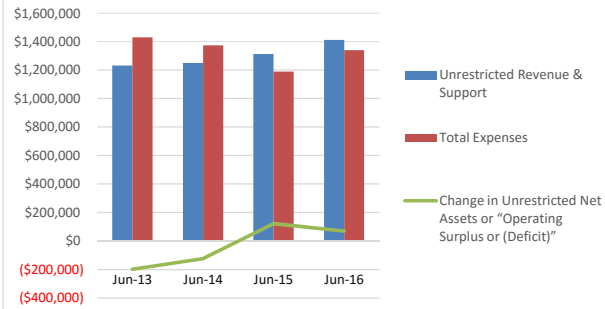
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Tool + Online How-To Tutorial Available for Download:

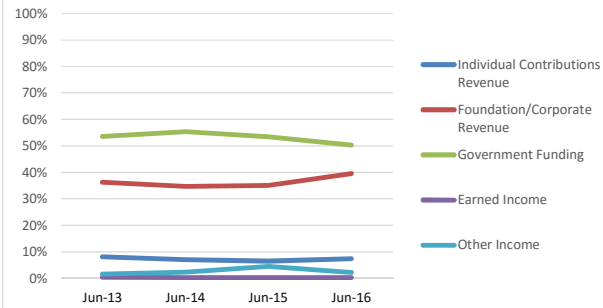
www.strongnonprofits.org in the "Monitoring" section

Operating Results

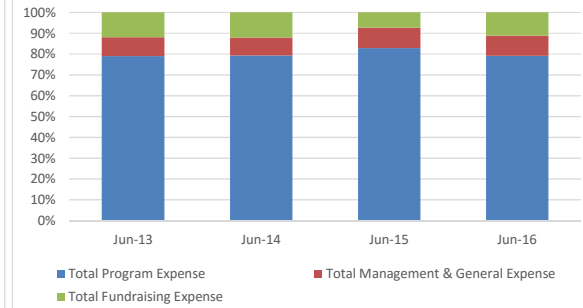
Operating Surplus (Deficit)



Operating Revenue Mix

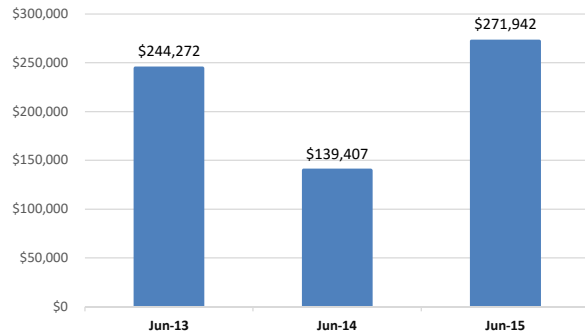


Functional Expense Mix

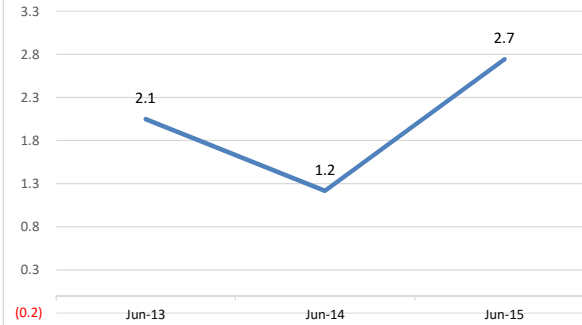


Net Assets

LUNA Balance

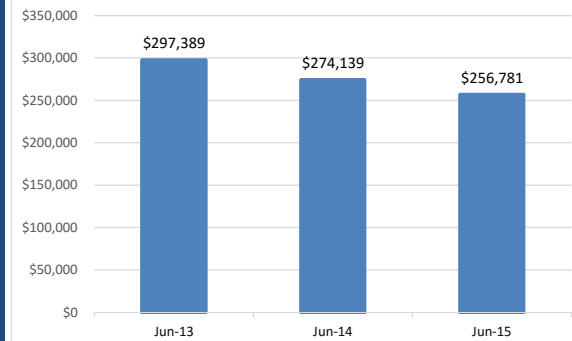


Months of LUNA

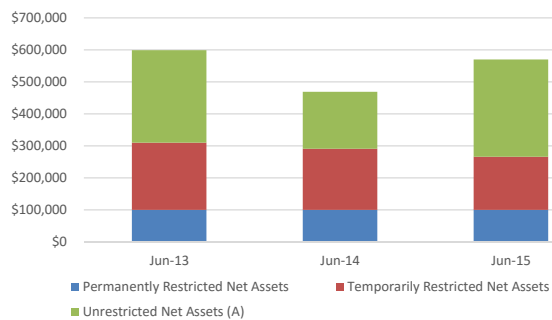


Cash on Hand

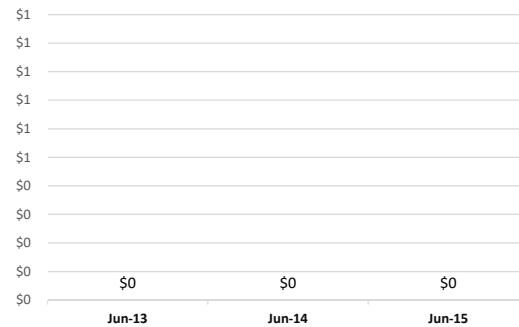
Cash Balance



Net Assets, Including Temp. & Perm. Restricted



Board Designated Net Assets



Months of Cash on Hand

