

Ratio	Type	Meaning
Current Ratio	Liquidity	Will current resources cover current liabilities?
	F	
Days of Liquid Net Assets	Liquidity	Are there enough liquid resources to cover typical operating expenses?
	F	
Quick Ratio	Liquidity	Will the most liquid assets cover current liabilities?
	F	
Days of Cash on Hand	Liquidity	Is there enough cash to cover typical operating expenses?
	F	
Months Of Spending	Liquidity	
	F	
Operating Margin	Profitability	Do typical operating revenues cover typical operating expenses?
	F	
Net Asset Growth	Profitability	Is profitability improving?
	F	
Contributions Ratio	Solvency	How much does this organization depend on donors?
	F	
Government Revenue Ratio	Solvency	How much does this organization depend on government money?
	F	
Debt to Assets	Solvency	What percentage of assets were financed with debt?
	F	
Fundraising Efficiency	Effectiveness	What does it cost this organization to produce contributions?
	F	
Program Expense Ratio	Effectiveness	What percentage of typical expenses are in "core" programs?
	F	

	F	

Formula		Result	Best
Current Assets	Current Liabilities		> 2
		#DIV/0!	
Unrestricted Net Assets	Total Expenses - Bad Debt Expense - Depreciation Expense)/365		> 180 days
		#DIV/0!	
Cash + Marketable Securities + Receivables	Current Liabilities		> 1
		#DIV/0!	
Cash + Marketable Securities	Total Expenses - Bad Debt Expense - Depreciation Expense)/365		> 90 days
		#DIV/0!	
Current Assets - Current liabilities +Temp restricted Net Assets	Total Expenses - Bad Debt Expense - Depreciation Expense)/12		
		#DIV/0!	
Current Year Unrestricted Net Assets + Previous Year Unrestricted Net Assets	Unrestricted Revenue and Other Support		> +5%
		#DIV/0!	
Current Year Total Net Assets - Previous Year Total Net Assets	Previous Year Total Net Assets		> +5%
		#DIV/0!	
Contributions	Total Revenue		> 10%
		#DIV/0!	
Government Revenues	Total Revenue		< 25%
		#DIV/0!	
Total Debt (Liabilities)	Total unrestricted Net Assets		< 1
		#DIV/0!	
Total Contributions	Fundraising Expenses		> 2
		#DIV/0!	
Program Expenses	Total Expenses		> 75%
		#DIV/0!	

Needs Attention	Avrg By Size of NGO
< 1	
< 90 days	
<.25	
< 30 days	
decreasing	
decreasing	
> 75%	
> 75%	
> 2	
< 1	
< 65%	
