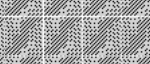
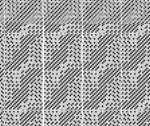
# End of Current Fiscal Year:



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

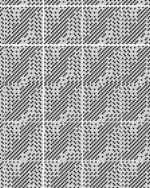
End of Current Fiscal Year:

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** |
| **Income Statement & Balance Sheet** | **How many months of operations can be covered with liquid operating reserves?** | | | | |
| Available LUNA from above calcuation | $50,024 | ($9,393) | $10,572 |  |
| *Divided by Average Monthly Expenses:* | $119,072 | $114,371 | $99,131 |
| Total Annual Expenses ÷ 12 |
| **Months Covered by Liquid Reserves** | **0.4** | **(0.1)** | **0.1** |
| **How many months of operations can be covered with the available cash?** | | | | |
| Cash & Cash Equivalents | $297,389 | $274,139 | $256,781 |  |
| *Divided by Average Monthly Expenses:* | $119,072 | $114,371 | $99,131 |
| Total Annual Expenses ÷ 12 |
| **Months of Cash on Hand** | **2.5** | **2.4** | **2.6** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Balance Sheet** | **Additional Resources** | | | | |
| 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 |

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|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Operating Results** | | | | | | | | | |
| $1,600,000 |  | Operating Surplus (Deficit)  Dec‐14 Dec‐15 Dec‐16 |  | 100% |  | Operating Revenue Mix  Dec‐14 Dec‐15 Dec‐16 |  | 100% | Functional Expense Mix  Dec‐13 Dec‐14 Dec‐15 Dec‐16  Total Program Expense Total Management & General Expense Total Fundraising Expense |
| $1,400,000 |  |  | 90% |  |  | 90% |
| $1,200,000  $1,000,000  $800,000  $600,000 |  | Unrestricted Revenue & Support  Total Expenses | 80%  70%  60%  50%  40% |  | Individual Contributions  Revenue  Foundation/Corporate Revenue  Government Funding | 80%  70%  60%  50%  40%  30% |
| $400,000  $200,000  $0 |  | Change in Unrestricted Net Assets or “Operating Surplus or (Deficit)” | 30%  20%  10% |  | Earned Income  Other Income | 20%  10%  0% |
| ($200,000) ($400,000) | Dec‐13 |  | 0% | Dec‐13 |  |  |

0.1 0.1

$10,572

$10,000

$150,000

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Net Assets** | | | | |
| $60,000 | LUNA Balance  $50,024  $10,572  **Dec‐13 Dec‐14 Dec‐15**  ($9,393)  Net Assets, Including Temp. & Perm. Restricted  Dec‐13 Dec‐14 Dec‐15 Permanently Restricted Net Assets Temporarily Restricted Net Assets Unrestricted Net Assets (A) | 0.5 | Months of LUNA  0.4  Dec‐13 Dec‐14  (0.1)  Board Designated Net Assets  $578,346  $235,843  **Dec‐13 Dec‐14** |  |
| $50,000 | 0.4 |  |
| $40,000 | 0.3 |  |
| $30,000 |  |  |
|  | 0.2 |  |
| $20,000 |  |  |
| $10,000 | 0.1 | 0.1 |
| $0 | 0.0 | Dec‐15 |
| ($10,000) | (0.1) |  |
| ($20,000) | (0.2) |  |
| $450,000 | $700,000 |  |
| $400,000 |  |  |
| $350,000 | $600,000 |  |
| $300,000 | $500,000 | $456,246 |
| $250,000 |  |  |
| $200,000 | $400,000 |  |
| $150,000  $100,000 | $300,000 |  |
| $50,000 | $200,000 |  |
| $0 |  |  |
|  | $100,000 |  |
|  | $0 |  |
|  |  | **Dec‐15** |

Cash Balance

$350,000

$297,389

$300,000

$274,139

$256,781

$250,000

$200,000

$150,000

$100,000

$50,000

$0

Dec‐13

Dec‐14

Dec‐15

Months of Cash on Hand

3.0

2.5

2.6

2.5

2.4

2.0

1.5

1.0

0.5

0.0

Dec‐13

Dec‐14

Dec‐15

**Cash on Hand**