




Taking Your Organization to the Next Level-

Maximizing Reserves at any size and other elevating topics



Taking Your Organization to the Next Level Today

- Welcome and Introduction
- About today's class
 - Reserves-How much is enough?
 - Best Practices for Budgeting and Forecasting
 - Key Performance Indicators and communicating metrics
 - Financial Statements and the IRS Form 990

Reserves-Start with Why

- **R**-Resilience- The ability to bounce back from _____
- **E**-Enhanced flexibility to develop new programs or redirect focus
- **S**-Survive operating shortfalls or seasonality of cash flow
- **E**-Expand credit opportunities & permit favorable financing for expansion
- **R**-Replacement of capital assets
- **V**-Vulnerability to high long term debt, payables, and deferred income
- **E**-End game-Winding down of a program
- **S**-Sustainability-Having the necessary resources to fulfill its mission

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Reserves-What

- **Definition-**
 - The portion of unrestricted net assets that nonprofit boards designate for use in emergencies to sustain financial operations in the unanticipated event of significant unbudgeted increases in operating expenses or decreases in operating revenues.
- **Purpose and Function-**
 - Smooth out erratic timing situations-not structural issues
 - Enable an organization to survive operating shortfalls caused by economic conditions or management error
 - Enhance flexibility to develop new programs or quickly change focus

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Reserves-How and When

- How to build it
 - Create a policy
 - Minimum level
 - Calculation
 - Invested
 - Frequent measurement and reporting
 - Replenishment
 - Modest (5%) profit
 - Windfalls
 - Bequests

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Reserves-How Much is Enough?

- It depends
- Facts and Circumstances
 - Examples
- Minimum
 - 1 payroll
 - 25% of annual operating budget (3 months)
- Maximum
 - 2 years (200%) of annual operating budget
 - Nationally
 - Locally

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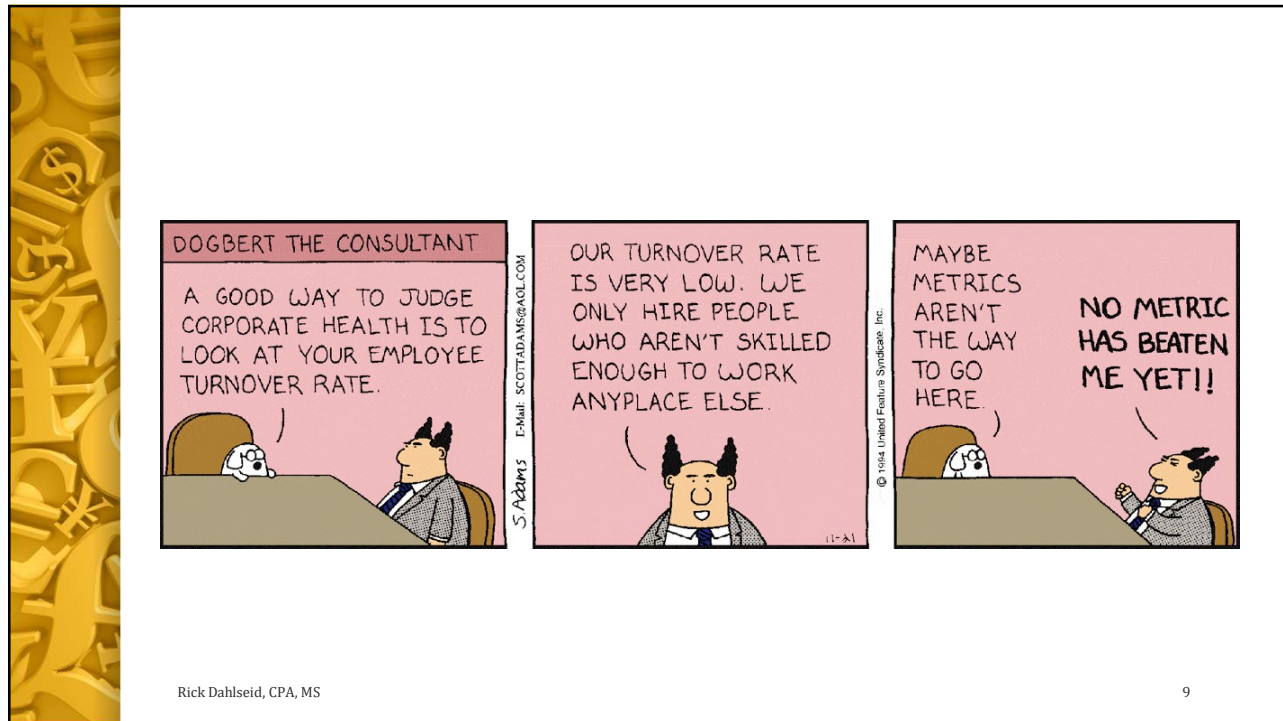
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Best Practices for Budgeting and Forecasting

- Budgeting
 - Timing
 - Foundation
 - Users
- Forecasting
 - Timing
 - Foundation
 - Users
- Tools
- Tips

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Key Performance Indicators and Metrics

- KPI-A Key Performance Indicator (KPI) is a measurable value that demonstrates how **effectively an organization is achieving key objectives**
- Why-establishing a KPI can help open the door to questions about your organization's performance that you may have missed otherwise.
- Metric-A metric is a quantifiable measure that is used to track and **assess the status of a specific process**.
- Difference-With metrics, think broad. With key performance indicators, think deep.



Key Performance Indicators and Metrics

- KPI
 - Used to measure performance and success
 - Offer comparative insights that guide future actions
 - Initiated by high-level decision makers
 - Incorporate Goals and Objectives
 - Can be evaluated and reset over time
- Metric
 - Number within a KPI
 - Provide information that can be digested
 - Are extracted and organized by activity or process
 - Can be viewed historically, but do not identify future action
 - Are static, and once extracted do not change
 - Revenue
 - Contributions growth Year-to-date
 - Cost of Donor Acquisition

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Communicating Metrics

- Collection
- Data Integrity
- Audience
- Dash Boards
 - Static vs. Dynamic
- Graphics and Color

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Financial Statements and the 990

- Financial Statements
- The IRS Form 990
- Differences
- Story Telling

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Reporting Requirements

- Compilation
- Review
- Audit
- Other

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Do Good, Inc.	
STATEMENT OF FINANCIAL POSITION	
As of December 31, 2018	
ASSETS	
Current Assets	
Cash and cash equivalents	\$ 332,879
Investments	5,185,296
Accounts receivable	23,872
Contributions and grants receivable	1,549,555
Prepaid expenses	8,477
Non-Current Assets	
Equipment, net	160,000
TOTAL ASSETS	\$ 7,260,079
LIABILITIES AND NET ASSETS	
LIABILITIES	
Accounts payable	\$ 162,222
Accrued expenses	47,796
Payroll taxes payable	41,039
Total liabilities	251,057
NET ASSETS	
Without donor restrictions	5,818,035
With donor restrictions	1,190,987
Total net assets	7,009,022
TOTAL LIABILITIES AND NET ASSETS	\$ 7,260,079

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Do Good, Inc.			
STATEMENT OF ACTIVITIES			
For the Twelve Months Ending December 31, 2018			
	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
Contributions	\$ 32,470	\$ 42,400	\$ 74,870
Government contracts	350,000	0	350,000
Foundation grants	0	7,250,000	7,250,000
Interest income	480	0	480
Investment income	7,777	0	7,777
Unrealized gain (loss)	0	0	0
Realized gain (loss)	0	0	0
Net assets released from restrictions	6,745,285	(6,745,285)	0
Total Support and Revenue	7,136,012	547,115	7,683,127
EXPENSES			
Program services	6,001,397	0	6,001,397
General and administrative	933,847	0	933,847
Fundraising	2,754	0	2,754
Total Expenses	6,937,998	0	6,937,998
Change in net assets	198,014	547,115	745,129
Net assets at beginning of year	4,681,498	1,582,395	6,263,893
NET ASSETS AT END OF PERIOD	\$ 4,879,512	\$ 2,129,510	\$ 7,009,022

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Statement of Functional Expenses

- Details and allocates, in matrix form, the expenses incurred during the reporting period by function and nature.
 - Program Services
 - Direct cost
 - General and Administrative
 - Overhead
 - Fundraising
 - Appeals
 - Events
- Rank list expenses from highest to lowest

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Do Good, Inc.
STATEMENT OF FUNCTIONAL EXPENSES
For the Twelve Months Ending December 31, 2018

	Program 1	Program 2	Administrative	Fundraising	Total
Wages	\$ 2,328,801	\$ 1,699,654	\$ 604,703	\$ -	\$ 4,633,158
Fringe benefits	828,944	603,869	155,254	-	1,588,067
Consultants	144,096	75,158	20,829	500	240,583
Postage	71,668	30,431	9,699	-	111,798
Legal fees	50,061	32,487	7,842	-	90,390
Office supplies	6,685	4,444	65,432	-	76,561
Rent	38,262	27,220	6,221	-	71,703
Telephone & Internet	10,654	44,188	5,210	55	60,107
Printing	2,512	1,109	24,518	-	28,139
Travel	-	-	14,000	-	14,000
Accounting fees	-	-	7,839	1,109	8,948
Dues and Membership	500	-	7,365	-	7,865
Bank Fees	-	-	4,872	9	4,881
Advertising	-	-	-	1,021	1,021
Insurance	439	215	62	21	737
Entertainment	-	-	-	39	39
TOTAL	\$ 3,482,622	\$ 2,518,775	\$ 933,847	\$ 2,754	\$ 6,937,998

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A collage of the words "Thank You" in various languages and alphabets, including English, Russian, Japanese, and others. The words are arranged in a dense, overlapping pattern. In the center, the words "THANK YOU" are written in large, bold, red capital letters. A hand is visible on the right side, holding a black pen and writing the words "Thank You" in black ink on a white background.

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Contact Information

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 - Rick.Dahlseid@gmail.com

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Form 990 Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) ▶ Do not enter social security numbers on this form as it may be made public ▶ Information about Form 990 and its instructions is at www.irs.gov/form990	OMB No 1545-0047 2016 Open to Public Inspection
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A For the 2016 calendar year, or tax year beginning 07-01-2016 , and ending 06-30-2017

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final <input checked="" type="checkbox"/> Return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization YMCA OF SAN DIEGO COUNTY Doing business as Number and street (or P O box if mail is not delivered to street address) Room/suite 3708 RUFFIN RD City or town, state or province, country, and ZIP or foreign postal code SAN DIEGO, CA 92123	D Employer identification number 95-2039198 E Telephone number (858) 292-9622 G Gross receipts \$ 198,810,000
F Name and address of principal officer BARON HERDELIN-DOHERTY 3708 RUFFIN RD SAN DIEGO, CA 92123		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW YMCA ORG		
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation 1882 M State of legal domicile CA

Part I Summary

1	Briefly describe the organization's mission or most significant activities The YMCA of San Diego County is dedicated to improving the quality of human life and to helping all people realize their fullest potential as children of God through the development of the spirit, mind and body	
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets	
3	Number of voting members of the governing body (Part VI, line 1a)	51
4	Number of independent voting members of the governing body (Part VI, line 1b)	50
5	Total number of individuals employed in calendar year 2016 (Part V, line 2a)	6,586
6	Total number of volunteers (estimate if necessary)	4,800
7a	Total unrelated business revenue from Part VIII, column (C), line 12	0
7b	Net unrelated business taxable income from Form 990-T, line 34	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	75,171,000	83,654,000
9	Program service revenue (Part VIII, line 2g)	91,456,000	97,049,000
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	927,000	1,145,000
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,271,000	1,264,000
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	168,825,000	183,112,000
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	90,098,000	96,254,000
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 2,516,000		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	78,565,000	83,715,000
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	168,663,000	179,969,000
19	Revenue less expenses Subtract line 18 from line 12	162,000	3,143,000

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	261,054,000	254,143,000
21	Total liabilities (Part X, line 26)	80,723,000	67,287,000
22	Net assets or fund balances Subtract line 21 from line 20	180,331,000	186,856,000

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here	Signature of officer _____ Date 2018-01-24 Paul Sullivan EVP & CFO Type or print name and title	
Paid Preparer Use Only	Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check <input type="checkbox"/> if self-employed PTIN _____ Firm's name ▶ _____ Firm's address ▶ _____ Firm's EIN ▶ _____ Phone no _____	

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

The YMCA of San Diego County is dedicated to improving the quality of human life and to helping all people realize their fullest potential as children of God through the development of the spirit, mind and body. All YMCA programs and activities strive to demonstrate the YMCA's four core character values - caring, honesty, respect and responsibility.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a	(Code)	(Expenses \$	60,294,000	including grants of \$) (Revenue \$	36,097,000)
See Additional Data						

4b	(Code)	(Expenses \$	53,099,000	including grants of \$) (Revenue \$	55,389,000)
See Additional Data						

4c	(Code)	(Expenses \$	51,355,000	including grants of \$) (Revenue \$	5,563,000)
See Additional Data						

4d	Other program services (Describe in Schedule O)				
	(Expenses \$		including grants of \$) (Revenue \$)

4e	Total program service expenses ▶	164,748,000
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Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI ☒

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	51	
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
b Enter the number of voting members included in line 1a, above, who are independent	50	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		No
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		No
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	Yes	
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6 Did the organization have members or stockholders?		No
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		No
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		No
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	Yes	
b Each committee with authority to act on behalf of the governing body?	Yes	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	Yes	
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	Yes	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	Yes	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	Yes	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	Yes	
13 Did the organization have a written whistleblower policy?	Yes	
14 Did the organization have a written document retention and destruction policy?	Yes	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	Yes	
b Other officers or key employees of the organization	Yes	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the States with which a copy of this Form 990 is required to be filed: CA
- 18** Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☒ Another's website ☒ Upon request ☐ Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records
 ►YMCA OF SAN DIEGO COUNTY 3708 RUFFIN RD SAN DIEGO, CA 92123 (858) 292-9622

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☒

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a	0			
	b Membership dues	1b	0			
	c Fundraising events	1c	0			
	d Related organizations	1d	0			
	e Government grants (contributions)	1e	66,857,000			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	16,797,000			
	g Noncash contributions included in lines 1a-1f \$		1,985,000			
	h Total. Add lines 1a-1f		83,654,000			
	Program Service Revenue					
		Business Code				
2a Healthy Living		813410	55,389,000	55,389,000		
b Youth Development		813410	36,097,000	36,097,000		
c Social Responsibility		813410	5,563,000	5,563,000		
d						
e						
f All other program service revenue			0	0	0	0
g Total. Add lines 2a-2f			97,049,000			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		799,000	0	0	799,000
	4 Income from investment of tax-exempt bond proceeds		0	0	0	0
	5 Royalties		0	0	0	0
	6a Gross rents	(i) Real (ii) Personal				
	b Less rental expenses		0	0		
	c Rental income or (loss)		0	0		
	d Net rental income or (loss)		0	0	0	0
	7a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b Less cost or other basis and sales expenses		14,522,000	0		
	c Gain or (loss)		14,176,000	0		
	d Net gain or (loss)		346,000	0	0	346,000
	8a Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c) See Part IV, line 18	a	2,297,000			
	b Less direct expenses	b	1,522,000			
	c Net income or (loss) from fundraising events		775,000		0	775,000
	9a Gross income from gaming activities See Part IV, line 19	a	0			
	b Less direct expenses	b	0			
	c Net income or (loss) from gaming activities		0	0	0	0
	10a Gross sales of inventory, less returns and allowances	a	489,000			
	b Less cost of goods sold	b	0			
	c Net income or (loss) from sales of inventory		489,000	0	0	489,000
11a Miscellaneous Revenue	Business Code					
b						
c						
d All other revenue		0	0	0	0	
e Total. Add lines 11a-11d		0				
12 Total revenue. See Instructions			183,112,000	97,049,000	0	2,409,000

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☒**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.	0	0		
2 Grants and other assistance to domestic individuals. See Part IV, line 22.	0	0		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.	0	0		
4 Benefits paid to or for members.	0	0		
5 Compensation of current officers, directors, trustees, and key employees.	3,069,000	679,000	1,926,000	464,000
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0	0	0	0
7 Other salaries and wages.	76,370,000	69,821,000	5,538,000	1,011,000
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions).	4,600,000	4,036,000	458,000	106,000
9 Other employee benefits.	5,463,000	4,856,000	535,000	72,000
10 Payroll taxes.	6,752,000	5,954,000	669,000	129,000
11 Fees for services (non-employees):				
a Management.	0	0	0	0
b Legal.	0	0	0	0
c Accounting.	105,000		105,000	0
d Lobbying.	0	0	0	0
e Professional fundraising services. See Part IV, line 17.	0			0
f Investment management fees.	121,000	0	121,000	0
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	47,041,000	45,770,000	972,000	299,000
12 Advertising and promotion.	1,455,000	856,000	517,000	82,000
13 Office expenses.	1,629,000	1,450,000	168,000	11,000
14 Information technology.	0	0	0	0
15 Royalties.	0	0	0	0
16 Occupancy.	8,305,000	8,128,000	177,000	0
17 Travel.	1,590,000	1,499,000	85,000	6,000
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.	0	0	0	0
19 Conferences, conventions, and meetings.	1,840,000	1,132,000	609,000	99,000
20 Interest.	0	0	0	0
21 Payments to affiliates.	605,000	605,000	0	0
22 Depreciation, depletion, and amortization.	7,451,000	7,167,000	284,000	0
23 Insurance.	772,000	687,000	85,000	0
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O):				
a SUPPLIES	7,779,000	7,281,000	262,000	236,000
b MISCELLANEOUS	2,243,000	2,137,000	105,000	1,000
c RENT, MTCE & PCHSE OF EQUIP	2,644,000	2,555,000	89,000	0
d PROV FOR DOUBTFUL RECEIVABLE	102,000	102,000	0	0
e All other expenses	33,000	33,000	0	0
25 Total functional expenses. Add lines 1 through 24e.	179,969,000	164,748,000	12,705,000	2,516,000
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).	0	0	0	0

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part IX ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	3,258,000	1	898,000
	2 Savings and temporary cash investments	27,740,000	2	13,226,000
	3 Pledges and grants receivable, net	7,149,000	3	4,909,000
	4 Accounts receivable, net	7,327,000	4	9,419,000
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	42,000	5	34,000
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L	0	6	0
	7 Notes and loans receivable, net	31,351,000	7	31,351,000
	8 Inventories for sale or use	0	8	0
	9 Prepaid expenses and deferred charges	841,000	9	1,006,000
	10a Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D	218,110,000		
	10b Less: accumulated depreciation	70,933,000		
		134,851,000	10c	147,177,000
	11 Investments—publicly traded securities	48,372,000	11	45,984,000
	12 Investments—other securities. See Part IV, line 11	0	12	
	13 Investments—program-related. See Part IV, line 11	0	13	
	14 Intangible assets	0	14	0
15 Other assets. See Part IV, line 11	123,000	15	139,000	
16 Total assets. Add lines 1 through 15 (must equal line 34)	261,054,000	16	254,143,000	
Liabilities	17 Accounts payable and accrued expenses	18,520,000	17	16,071,000
	18 Grants payable	0	18	0
	19 Deferred revenue	7,097,000	19	6,780,000
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	43,820,000	23	43,855,000
	24 Unsecured notes and loans payable to unrelated third parties	10,686,000	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	600,000	25	581,000
	26 Total liabilities. Add lines 17 through 25	80,723,000	26	67,287,000
Net Assets or Fund Balances	27 Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. Unrestricted net assets	160,094,000	27	168,090,000
	28 Temporarily restricted net assets	11,647,000	28	9,264,000
	29 Permanently restricted net assets	8,590,000	29	9,502,000
	30 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. Capital stock or trust principal, or current funds		30	0
	31 Paid-in or capital surplus, or land, building or equipment fund		31	0
	32 Retained earnings, endowment, accumulated income, or other funds		32	0
	33 Total net assets or fund balances	180,331,000	33	186,856,000
	34 Total liabilities and net assets/fund balances	261,054,000	34	254,143,000

Sample Key Performance Indicators (KPIs) for Nonprofit Organizations



Financial Health	Fundraising & Development	Programs & Service Delivery
<ul style="list-style-type: none"> Liquid Unrestricted Net Assets (LUNA) Net asset composition Days/months of cash on hand Operating surplus/deficit Operating revenue mix Expense mix Days Receivable 	<ul style="list-style-type: none"> Average contribution per donor Number of funders/donors by type (corporate, foundation, individual, etc.) Donor retention rate (i.e. repeat donors from year to year) Percentage of Board members fulfilling give/get requirement Average pledge collection time Funding proposal status (% awarded, submitted, pending submission) Diversity of funding sources (% of total for each type or certain types) 	<ul style="list-style-type: none"> Number of clients served Program attendance Program enrollment Client satisfaction rate Volunteer hours served per period Cost per service or unit Changes in knowledge, skills, abilities, and/or behaviors (e.g. pre- and post- scores)
Human Capital	Marketing & Communications	Outreach & Advocacy
<ul style="list-style-type: none"> Employee turnover/retention rate Employee satisfaction/engagement scores Percent of performance goals met Time to hire for position vacancies Hours of staff training/professional development offered and completed Average absenteeism Number of workers' compensation claims 	<ul style="list-style-type: none"> Website page view and bounce rates Number of materials downloaded Social media activity Media placements and press coverage Newsletter distribution and/or subscription growth rates 	<ul style="list-style-type: none"> Number of community events held Number of advocates trained Number of community commitments made vs. completed Percentage of activities where community feedback is requested Response time to inquiries Community event attendance rates
Information Technology	Risk Management & Governance	Facilities & Capital Projects
<ul style="list-style-type: none"> Number of helpdesk support requests Average response time to helpdesk requests Percentage of server storage available Bandwidth utilization rate Server down time Hardware failure rate 	<ul style="list-style-type: none"> Form 990 filed on time Data security system periodically verified On-time completion of safety drills or other relevant practices Board composition (e.g. skill sets and represented groups) Board engagement rate (number of activities/period) 	<ul style="list-style-type: none"> Maintenance costs per square foot Cost of office space per employee Average repair response time Percent of space utilized Number of user complaints Days ahead or behind schedule Project stages completed