

CFGV Community Grants - Financial Summary for Reviewers

ORG NAME

General Information	ORG NAME		STANDARD	Notes
Years in Operation			N/A	More years in operation doesn't guarantee stability but is more likely
Total Operating Budget (expenses)			N/A	Budget should fit operations (e.g. all volunteer orgs shouldn't have big budgets, orgs w/employees shouldn't have small budgets)
Approx Reserves (# of months)			6+ months	Source: Question on Application; Standard: 6+ months = green, 2-5 months = yellow, less than 2 = red
Balance Sheet/Stmt of Financial Position				
Cash (\$ and % of current budget)			50% of budget	Source: Previous year balance sheet; Standard: 50%+ = green, 20-49.9% = yellow, less than 20% = red
Total Assets			N/A	Varies based on property, vehicles, tools/implements, etc.
Unrestricted Net Assets (\$ and % of total assets)			N/A	Higher percentage of unrestricted net assets is better
Total Liabilities			N/A	Liabilities should be relatively low
Debts (\$ and % of total liabilities)			N/A	Not all debts are bad, but high debt to asset ratios might be
Investments / Endowment			N/A	Having investments or endowments shows forethought and mindfulness of future stability
Budget to Actual/Profit & Loss/Stmt of Activities				
Current Budgeted Net Surplus (Deficit)			No deficit	Source: Current year budget; Standard: \$0+ = green, >0-20% of budget = yellow, greater than 20% budget = red
Previous Yr Budgeted Net Surplus (Deficit)			No deficit	Source: Previous year budget to actual; Standard: \$0+ = green, >0-20% of budget = yellow, greater than 20% budget = red
Previous Yr Actual Net Surplus (Deficit)			No deficit	Source: Previous year budget to actual; Standard: \$0+ = green, >0-20% of actual = yellow, greater than 20% actual = red
Approx # of Revenue Sources *			6	More diverse funding means more flexibility and reliability (six isn't necessarily standard, just solid); Source: Current budget and previous year budget to actual
Financial Policies & Procedures				
Specific Document (not scattered in other docs)			Yes	Yes = green, Somewhat (partially addresses) = yellow, No (does not address) = red
Defined Roles & Responsibilities			Yes	Yes = green, Somewhat (partially addresses) = yellow, No (does not address) = red
Separation of Duties			Yes	Yes = green, Somewhat (partially addresses) = yellow, No (does not address) = red
Handling Cash			Yes	Yes = green, Somewhat (partially addresses) = yellow, No (does not address) = red
Other Considerations				
Audit/Financial Review in Past 3 Yrs			A/FR	Audit/Financial Review = green, No = red
Undergoing Capital/Endowment Campaign			N/A	Capital/endowment campaigns can inflate or otherwise distort financials, check the application to see if they include it in financial reports

* Individual contributions; grants from foundations, government, corporations; earned income; memberships; events and sponsorships; investment income; etc.

CFGV Community Grants - Financial Summary for Reviewers
SAMPLE NPO #1

General Information	SAMPLE NPO #1		STANDARD	Notes
Years in Operation	18		N/A	More years in operation doesn't guarantee stability but is more likely
Total Operating Budget (expenses)	\$ 495,000		N/A	Budget should fit operations (e.g. all volunteer orgs shouldn't have big budgets, orgs w/employees shouldn't have small budgets)
Approx Reserves (# of months)	5 months		6+ months	Source: Question on Application; Standard: 6+ months = green, 2-5 months = yellow, less than 2 = red
Balance Sheet/Stmt of Financial Position				
Cash (\$ and % of current budget)	\$ 197,806	40.0%	50% of budget	Source: Previous year balance sheet; Standard: 50%+ = green, 20-49.9% = yellow, less than 20% = red
Total Assets	\$ 9,845,393		N/A	Varies based on property, vehicles, tools/implements, etc.
Unrestricted Net Assets (\$ and % of total assets)	\$ 846,999	9%	N/A	Higher percentage of unrestricted net assets is better
Total Liabilities	\$ 84,965		N/A	Liabilities should be relatively low
Debts (\$ and % of total liabilities)	\$ 24,000	28.2%	N/A	Not all debts are bad, but high debt to asset ratios might be
Investments / Endowment	Yes / No		N/A	Having investments or endowments shows forethought and mindfulness of future stability
Budget to Actual/Profit & Loss/Stmt of Activities				
Current Budgeted Net Surplus (Deficit)	\$ 16,450		No deficit	Source: Current year budget; Standard: \$0+ = green, >0-20% of budget = yellow, greater than 20% budget = red
Previous Yr Budgeted Net Surplus (Deficit)	\$ 1,600		No deficit	Source: Previous year budget to actual; Standard: \$0+ = green, >0-20% of budget = yellow, greater than 20% budget = red
Previous Yr Actual Net Surplus (Deficit)	\$ (850)		No deficit	Source: Previous year budget to actual; Standard: \$0+ = green, >0-20% of actual = yellow, greater than 20% actual = red
Approx # of Revenue Sources *	6+		6	More diverse funding means more flexibility and reliability (six isn't necessarily standard, just solid); Source: Current budget and previous year budget to actual
Financial Policies & Procedures				
Specific Document (not scattered in other docs)	No		Yes	Yes = green, Somewhat (partially addresses) = yellow, No (does not address) = red
Defined Roles & Responsibilities	Yes		Yes	Yes = green, Somewhat (partially addresses) = yellow, No (does not address) = red
Separation of Duties	Yes		Yes	Yes = green, Somewhat (partially addresses) = yellow, No (does not address) = red
Handling Cash	Somewhat		Yes	Yes = green, Somewhat (partially addresses) = yellow, No (does not address) = red
Other Considerations				
Audit/Financial Reivew in Past 3 Yrs	Financial Review		A/FR	Audit/Financial Review = green, No = red
Undergoing Capital/Endowment Campaign	No		N/A	Capital/endowment campaigns can inflate or otherwise distort financials, check the application to see if they include it in financial reports

* Individual contributions; grants from foundations, government, corporations; earned income; memberships; events and sponsorships; investment income; etc.