

**National Sexual Assault Coalition**  
**reshāp** Resource Sharing Project  
 Working Together To End Sexual Violence

## Telling Your Story Through Finances

Steve Zimmerman  
 Spectrum Nonprofit Services, LLC

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EXPENSE	TOTAL INCOME	TOTAL EXPENSE
<b>Personnel related</b>		
7000 Salaries and Related Expenses		
7010 Officers and directors		
7020 Salaries and wages other	68,800	272,000
7030 Pension plan contributon		
7040 Medical benefits	5,504	21,740
7050 Payroll taxes	6,880	27,200
7060 Workers compensation		
<b>Sub-ttl Personnel related</b>		357,940
7500 Contract Services		
7510 Accounting Fees		
7520 Legal Fees		
7530 Professional Fees	13,000	12,400
7540 In-kind professional fees		
<b>Sub-ttl Contract Services</b>		12,400
<b>Non-personnel related expenses</b>		
8000 General Office		
8010 Supplies		
8020 Telephone/Telecom		
8030 Postage & Shipping	4,000	10,000
8040 Printing/Copying		
8050 Books/subscriptions		
<b>Sub-ttl Non-personnel related</b>		14,000
<b>TOTAL INCOME</b>	156,316	425,000

**The Healing Center** (414) 671-HEAL (4325)  
 Supporting and advocating for survivors of sexual abuse

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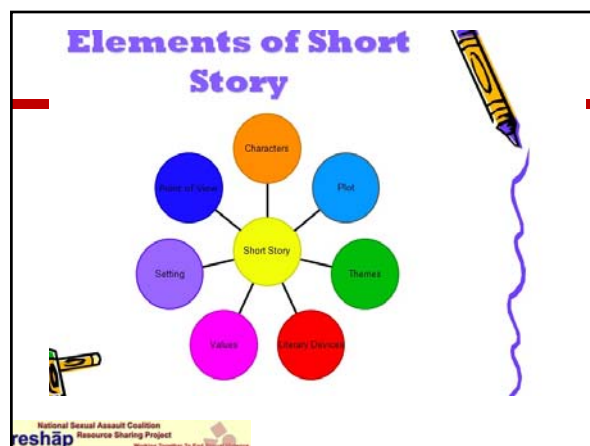
**CLARITY**

## Our Conversation Today

**A G E N D A**

- Elements of a story
- Our Audience
  - What they want to know?
- Levels of Reporting
- Multiple ways of telling the same story

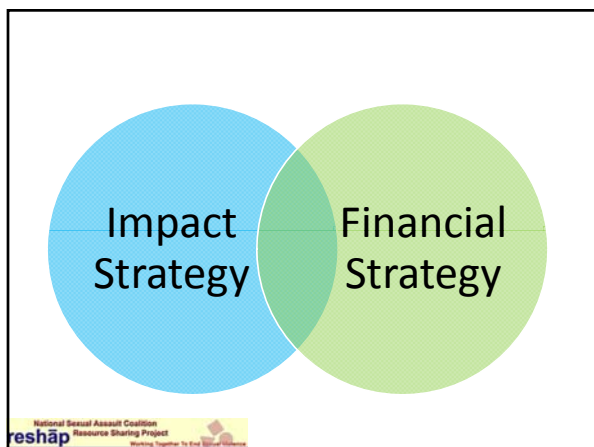
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Nonprofit business models have a dual-bottom line of mission impact and financial viability.

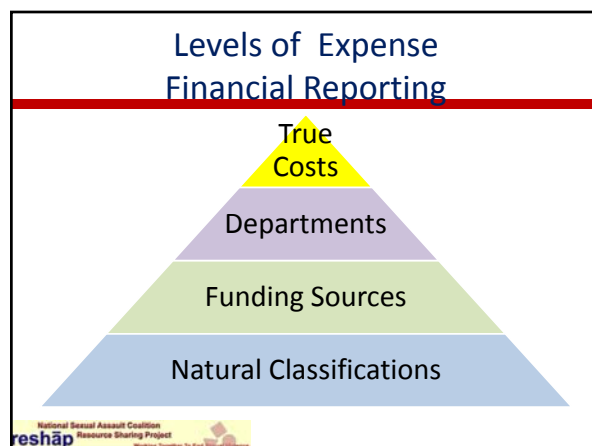
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What do they want to know?

Audience	Question
Government agency	Are they spending public money correctly?
Board member	Is the organization financially solvent? Where are we investing funds?
Staff member	How are we performing on budget?
Foundation donor / Community donor	Where is the money going? Who else is giving?
General Public	What does the organization do?

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## Natural Classifications

- Reflect the actual expense line item also known as Chart of Accounts.

#	Non-personnel related expenses
8100	Regulatory expenses
8110	Supplies
8120	Contract materials & supplies
8130	Telephone & telecommunications
8140	Printing & shipping
8150	Mailing services
8160	Printing & copying
8170	Books, subscriptions, references
8180	In-house publications
8200	Facility & equipment expenses
8210	Rent, parking, other occupancy
8220	Utilities
8230	Risk assets taxes
8240	Personal property taxes
8250	Mortgage interest
8260	Equipment rental & maintenance
8270	Vehicle & motor - allowable
8280	Vehicle & motor - not allowable
8290	Donated facilities
8300	Travel & meetings expenses
8310	Travel
8320	Conferences, conventions, meetings
8400	Other expenses
8410	Interest-general
8420	Insurance - non-employee related
8430	Membership dues - organization
8440	Staff development
8450	List rent
8460	Outside computer services
8470	Advertising expenses
8480	Contingency provisions
8490	Other expenses
8500	Business expenses
8510	Bad debt expense
8520	Sales tax
8530	Utilities
8540	Rent - other
8550	Fines, penalties, judgments
8570	Organizational (cost) expenses

## Natural Classifications

- | Pros   | Cons   |
|--|--|
| <ul style="list-style-type: none"> <li>• Increased control</li> <li>• Can see the line items that are the highest</li> </ul> | <ul style="list-style-type: none"> <li>• Doesn't tell you what the organization did</li> </ul> |

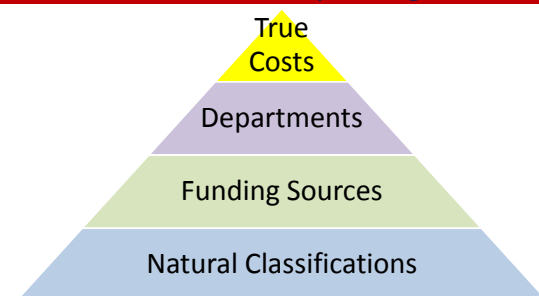
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## Natural Classifications

- Story it tells
- Which audience uses this?
- Best used for?
- In QuickBooks ...

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## Levels of Expense Financial Reporting



## In the beginning ...

	Education & Awareness	VAWA		DFPS		Individuals		Foundation A	Foundation B
Salaries	93,700	13,000	12,700	8,500	25,500	34,000			
Benefits	14,055	1,950	1,905	1,275	3,825	5,100			
<b>Personnel Expense</b>	<b>107,755</b>	<b>14,950</b>	<b>14,605</b>	<b>9,775</b>	<b>29,325</b>	<b>39,100</b>			
Professional Fees	19,900			400	8,500	11,000			
Supplies	8,770	4,650		470	2,500	1,150			
Telephone	1,078	300		300	270	208			
Postage	572	150		150	125	147			
Occupancy	2,662				1,000	1,662			
Depreciation	1,430	550		600	290				
Insurance	1,364	400		205	400	359			
Technology	638			638					
Travel	2,700	1,000		1,000		700			
Printing	4,110	2,000		1,000	1,110				
<b>Total Direct Exp.</b>	<b>\$ 150,979</b>	<b>\$ 24,000</b>	<b>\$ 15,643</b>	<b>\$ 13,500</b>	<b>\$ 43,230</b>	<b>\$ 54,606</b>			
Admin. Allocation %	25%								
Admin. Allocation	15,204	3,400	1,555	2,500	3,459	4,290			
<b>Total</b>	<b>\$ 166,183</b>	<b>\$ 27,400</b>	<b>\$ 17,198</b>	<b>\$ 16,000</b>	<b>\$ 46,689</b>	<b>\$ 58,896</b>			

## Funding Sources

- | Pros  | Cons   |
|---|--|
| <ul style="list-style-type: none"> <li>• Can see what funders are paying for and make sure there are not unallowable expenses or overages.</li> <li>• Can see diversity of funding</li> </ul> | <ul style="list-style-type: none"> <li>• Doesn't tell you what the organization did</li> <li>• Hard to see overhead</li> </ul> |

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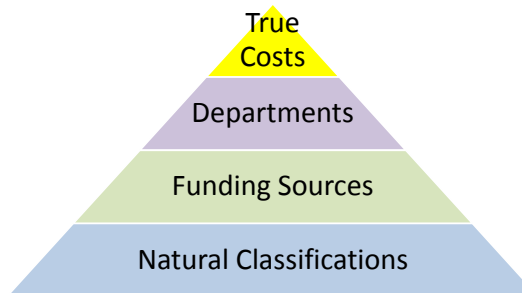
## Funding Sources

- Story it tells
- Which audience uses this?
- Best used for?
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Education & Awareness	Program Activities			Supporting Activities		Shared Costs	TOTAL
	Education & Awareness	Shelter services	Outreach	Admin	Fund-raising		
Salaries	83,800	194,800	18,300	30,400	33,000	45,000	405,300
Benefits	12,570	29,220	2,745	4,560	4,950	6,750	60,795
<b>Personnel Expense</b>	<b>96,370</b>	<b>224,020</b>	<b>21,045</b>	<b>34,960</b>	<b>37,950</b>	<b>51,750</b>	<b>466,095</b>
Professional Fees	19,900	143,000	1,500	3,400	-	-	167,800
Supplies	5,800	1,400	1,800	8,000	200	13,500	30,700
Telephone						4,900	4,900
Postage						2,600	2,600
Occupancy						12,100	12,100
Depreciation						6,500	6,500
Insurance				500		6,700	7,200
Technology	2,700	11,400	3,480	1,100	100	2,900	18,780
Travel	2,900	1,600			3,600	5,500	13,600
Printing							
<b>Total Specific Costs</b>	<b>\$ 127,670</b>	<b>\$ 381,420</b>	<b>\$ 27,825</b>	<b>\$ 47,960</b>	<b>\$ 41,850</b>	<b>\$ 105,950</b>	<b>\$ 732,675</b>

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## Levels of Expense Financial Reporting



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## What are departments?

On Financial Statements:

- Programs
- Administration
- Fundraising

In reality:

- Education & Awareness
- Shelter Services
- Outreach
- Administration
- Fundraising
  - Foundations
  - Individuals
  - Event

## Departments

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Pros	Cons
<ul style="list-style-type: none"> <li>• Better understanding of what the organization does and where it invests its resources to accomplish its mission.</li> <li>• Funding comes and goes, but good programs last.</li> </ul>	<ul style="list-style-type: none"> <li>• Can't see which funder is paying for what.</li> <li>• Need to keep level of detail for grant reports.</li> </ul>

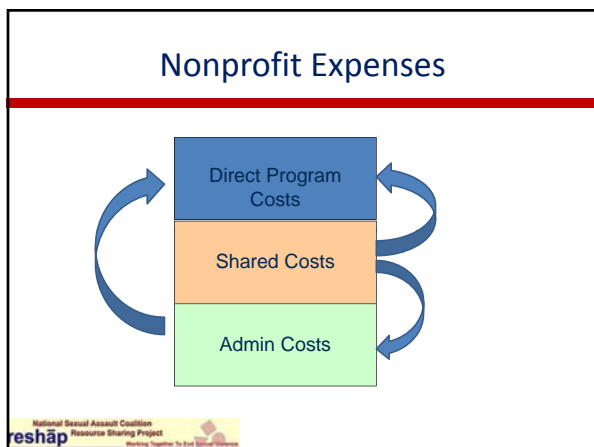
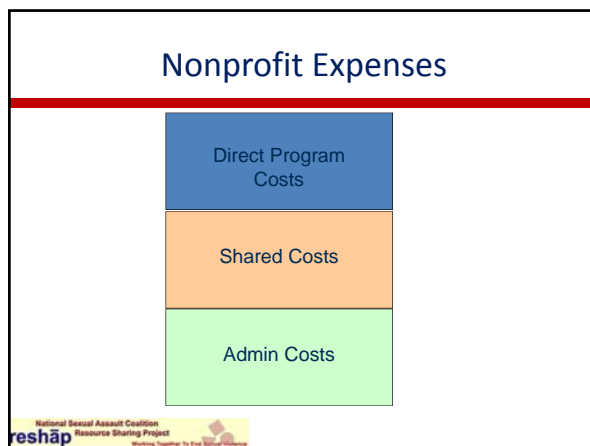
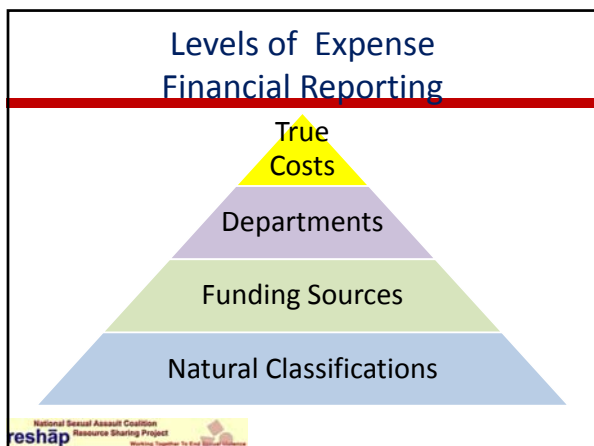
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## Departments

- Story it tells
- Which audience uses this?
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Technology	2,700	11,400	3,480	1,100	100	2,900	18,780
Travel	2,900	1,600			3,600	5,500	13,600
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<b>Total Specific Costs</b>	<b>\$ 127,670</b>	<b>\$ 381,420</b>	<b>\$ 27,825</b>	<b>\$ 47,960</b>	<b>\$ 41,850</b>	<b>\$ 105,950</b>	<b>\$ 732,675</b>

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Allocation Rate	22%	41%	2%	18%	17%		100%
Allocation of Common Costs	23,309	43,440	2,119	18,071	18,012	(105,950)	-
Expense without Admin.	<b>\$ 150,979</b>	<b>\$ 424,860</b>	<b>\$ 29,944</b>	<b>\$ 67,031</b>	<b>\$ 59,862</b>	<b>\$ -</b>	<b>\$ 732,675</b>
Admin Allocation %	23%	64%	4%	-100%	9%		
Admin. Allocation	15,204	42,784	3,015	(67,031)	6,028		
<b>TRUE COST</b>	<b>\$ 166,183</b>	<b>\$ 467,643</b>	<b>\$ 32,959</b>	<b>\$ -</b>	<b>\$ 65,890</b>		<b>\$ 732,675</b>

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### True Costs

Pros	Cons
<ul style="list-style-type: none"> <li>What it truly costs for you to deliver a quality program.</li> <li>Can see where the money is going (and easily compare with other organizations)</li> <li>Can divide down into a per person cost.</li> </ul>	<ul style="list-style-type: none"> <li>Can't see what part funders are paying for.</li> <li>Administration allocation is not done in your financial system, but rather in Excel outside the system.</li> </ul>

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- ### True Costs
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Depreciation						6,500	6,500
Insurance				500		6,200	6,700
Technology						2,900	2,900
Travel	2,700	11,400	3,480	1,100	100		18,780
Printing	2,900	1,600			3,600	5,500	13,600
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<b>TRUE COST</b>	<b>\$ 166,183</b>	<b>\$ 467,643</b>	<b>\$ 32,959</b>	<b>\$ -</b>	<b>\$ 65,890</b>	<b>\$ -</b>	<b>\$ 732,675</b>



## Showcasing Your Cost of Service

	Education & Awareness	Shelter services	Outreach
<b>TRUE COST</b>	<b>\$ 166,183</b>	<b>\$ 467,643</b>	<b>\$ 32,959</b>
People Served	8,000	10,500	15,000
Cost per Person	\$ 20.77	\$ 44.54	\$ 2.20



## Organizational Financial Health

	Program Activities			Supporting Activities		Shared Costs	TOTAL
	Education & Awareness	Shelter services	Outreach	Admin	Fund-raising		
Contributions					90,000		90,000
Foundation grants					25,000		25,000
Fundraising events, net					76,300		76,300
<b>Total Support</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>191,300</b>	<b>-</b>	<b>191,300</b>
Government contracts		340,000					340,000
Fee For Service			4,700				4,700
Investment Income				3,965			3,965
<b>Total Revenue</b>	<b>-</b>	<b>340,000</b>	<b>4,700</b>	<b>3,965</b>	<b>-</b>	<b>-</b>	<b>348,665</b>
Net Assets Released from Restriction	144,080	25,000	35,500				204,580
<b>Total Income</b>	<b>\$ 144,080</b>	<b>\$ 365,000</b>	<b>\$ 40,200</b>	<b>\$ 3,965</b>	<b>\$ 191,300</b>	<b>\$ -</b>	<b>\$ 744,545</b>
Personnel Expense	96,370	224,020	21,045	34,960	37,950	51,750	466,095
Non-Personnel Expenses	31,300	187,400	6,780	13,000	3,900	54,200	286,580
<b>Total Specific Costs</b>	<b>127,670</b>	<b>381,420</b>	<b>27,825</b>	<b>47,960</b>	<b>41,850</b>	<b>105,950</b>	<b>732,675</b>
Shared Costs Allocation %	22%	41%	2%	18%	17%		100%
Allocation of Shared Costs	23,309	43,440	2,119	19,071	18,012	(105,950)	-
Expense without Admin.	150,979	424,860	29,944	67,031	59,862	-	732,675
Admin Allocation %	23%	64%	4%	-100%	9%		
Admin. Allocation	15,204	42,784	3,015	(67,031)	6,028		
<b>Total expenses after allocations</b>	<b>\$ 166,183</b>	<b>\$ 467,643</b>	<b>\$ 32,959</b>	<b>\$ -</b>	<b>\$ 65,890</b>	<b>\$ -</b>	<b>\$ 732,675</b>
Change in Net assets	\$ (22,109)	\$ (102,643)	\$ 7,241	\$ 3,965	\$ 125,410		\$ 11,870



Use the Balance Sheet to tell the cumulative portion of your story. It gives the full picture of your financial health.

ASSETS		9/30/2011
<b>Current Assets</b>		
Cash and cash equivalents	\$	122,290
Donations and grants receivable		106,036
Other receivables		9,320
Prepaid insurance		1,330
<b>Total Current Assets</b>		<b>237,976</b>
<b>Fixed Assets</b>		
Equipment furniture and fixtures		143,506
Less accumulated depreciation		(41,525)
<b>Total Fixed Assets</b>		<b>101,980</b>
Long Term Investments		76,870
<b>Total Assets</b>	<b>\$</b>	<b>416,825</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current Liabilities</b>		
Accounts payable		29,100
Accrued expenses		25,350
Current portion of Long term debt		2,430
<b>Total Current Liabilities</b>		<b>56,870</b>
Long term debt		8,540
<b>Net Assets</b>		<b>196,665</b>
Unrestricted		79,750
Temporarily restricted		79,750
Permanently restricted		37,165
<b>Total Net Assets</b>		<b>351,415</b>
<b>Total Liabilities and Net Assets</b>	<b>\$</b>	<b>416,825</b>



## Monitoring

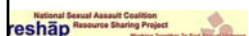
- Do we have enough cash to pay our bills?

Current Ratio

$$\frac{\text{Total Current Assets}}{\text{Total Current Liabilities}}$$

Quick Ratio

$$\frac{\text{Cash \& Equivalents}}{\text{Total Current Liabilities}}$$




## Monitoring

- What is the health of the reserve?

Unrestricted Net Assets

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Typical Monthly Expenses



Unrestricted N.A. – Fixed Assets

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Typical Monthly Expenses





	9/30/2011
<b>CURRENT RATIO:</b>	
Current Assets	237,975
Current Liabilities	56,870
<b>Ratio</b>	<b>4.18</b>
<b>QUICK RATIO:</b>	
Cash & Cash Equivalents	122,290
Current Liabilities	56,870
<b>Ratio</b>	<b>2.15</b>
<b>TRADITIONAL RESERVE:</b>	
Average Monthly Expenses	
Total Expenses to Date	732,675
# of Months	9
Average Monthly Expenses	81,408
Unrestricted Net Assets	196,665
Average Monthly Expenses	81,408
<b>Reserve</b>	<b>2.42</b>
<b>LIQUID RESERVE:</b>	
Unrestricted Net Assets	196,665
Less: Fixed Assets	101,880
Invest. Net - Fixed Assets	94,665
Average Monthly Expenses	81,408
<b>Liquid Reserve</b>	<b>1.16</b>
<b>TEMPORARILY RESTRICTED RATIO</b>	
Cash + Grants Receivable	227,325
Temporarily Restricted Net Assets	79,750
<b>Ratio</b>	<b>2.85</b>



## Telling the Story in Your Budget

- What do you want them to know?
- What columns tell that information?



**Budget to Actual Comparison**  
For the nine months ending September 30, 2010

	YTD Actual	YTD Budget	Difference B/W	Annual Budget	\$ Remaining	% Remaining
<b>SUPPORT AND REVENUES</b>						
Contributions	90,000	60,000	30,000	145,000	55,000	38%
Foundation grants	25,000	75,000	(50,000)	100,000	75,000	75%
Fundraising events, net	76,300	70,000	6,300	70,000	(6,300)	-9%
<b>Total Support</b>	<b>191,300</b>	<b>205,000</b>	<b>(13,700)</b>	<b>315,000</b>	<b>123,700</b>	<b>39%</b>
Government contracts	340,000	337,500	2,500	450,000	110,000	24%
Fee for Service	4,700	15,000	(10,300)	20,000	15,300	77%
Investment Income	3,965	3,750	215	6,000	1,035	21%
<b>Total Revenue</b>	<b>348,665</b>	<b>356,250</b>	<b>(7,585)</b>	<b>475,000</b>	<b>126,335</b>	<b>27%</b>
Net Assets Released from Restriction	204,580	200,000	4,580	275,000	70,420	26%
<b>Total Support and Revenues</b>	<b>744,545</b>	<b>761,250</b>	<b>(16,705)</b>	<b>1,065,000</b>	<b>320,455</b>	<b>30%</b>
<b>EXPENSES</b>						
<b>Program Services</b>						
Education & awareness	150,979	150,000	(979)	200,000	49,021	25%
Outreach	424,860	431,250	6,391	575,000	150,141	26%
Consulting	29,944	37,500	7,556	50,000	20,056	40%
<b>Total Program Services</b>	<b>605,783</b>	<b>618,750</b>	<b>12,968</b>	<b>825,000</b>	<b>219,218</b>	<b>27%</b>
<b>Supporting Services</b>						
Administration	67,031	67,500	469	90,000	22,969	26%
Fundraising	59,862	67,500	7,639	90,000	30,139	33%
<b>Total Support Services</b>	<b>126,893</b>	<b>135,000</b>	<b>8,108</b>	<b>180,000</b>	<b>53,108</b>	<b>30%</b>
<b>Total Expenses</b>	<b>732,675</b>	<b>753,750</b>	<b>21,075</b>	<b>1,005,000</b>	<b>272,325</b>	<b>27%</b>
<b>Increase in Net Assets</b>	<b>11,870</b>	<b>7,500</b>	<b>4,370</b>	<b>60,000</b>	<b>48,130</b>	<b>80%</b>
<b>NET ASSETS</b>						
Beginning of the year	184,795					
End of the year	196,665					



## The Business Model Statement

- What do we do?
- How is it paid for?
- What allows our organization to have financial sustainability and impact?



## The Business Model Statement

- We are a fee for service health clinic supported by government contracts and supplemented by individuals and a variety of other small revenue streams, including patient fees and corporate in-kind donations.



## Business Model Statement

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We are a \_\_\_\_\_  
 supported by \_\_\_\_\_  
 and supplemented by \_\_\_\_\_  
 and \_\_\_\_\_  
 including \_\_\_\_\_ and \_\_\_\_\_  
 These and smaller activities are subsidized by the generosity of individuals through our \_\_\_\_\_ campaign.  
 We serve \_\_\_\_\_ through \_\_\_\_\_ supported by \_\_\_\_\_

National Sexual Assault Coalition  
 Resource Sharing Project  
**reshāp** Working Together To End Sexual Violence

## Telling Your Story Graphically

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### Revenue Sources

Revenue Source	Percentage
Contributions	27%
Government contracts	12%
Net Assets Released from Restriction	1%
Foundation grants	40%
Fee For Service	10%
Fundraising events, net	1%
Investment Income	9%

National Sexual Assault Coalition  
 Resource Sharing Project  
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## Quick summary

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1. Know Your Audience

2. Tell it at the right level

3. Integrate Mission & Money

4. Repeat

National Sexual Assault Coalition  
 Resource Sharing Project  
**reshāp** Working Together To End Sexual Violence

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