

Financial Data Field	What It Means	How to Use
Total Revenue/Total Expenses	<ul style="list-style-type: none"> • The ratio of revenue to expenses for the fiscal year • If the number is 1.0 or greater, revenue exceeded expenses • If the number is less than 1.0, revenue was less than expenses 	Did the organization generate enough revenue to cover expenses?
Program Expense/Total Expenses	<ul style="list-style-type: none"> • The percentage of overall expenses spent on programs. • How much of each dollar spent went towards programs? • Higher amounts mean more was spent on programs. 	Provides a chance to understand the strategy and work of an organization. Should not be used as a stand-alone measure.
Fundraising Expense/Contributed Revenue	<ul style="list-style-type: none"> • The amount spent to raise one dollar. • How much of each dollar spent went towards fundraising? • If the ratio is 14%, it means 14 cents was spent to raise \$1.00. • This is not the same as the percentage of a nonprofit's overall expenses that are fundraising expenses. • Contributed revenue includes individuals, grants, government support, and special events. 	Should not be used as a stand-alone measure.
Total Net Assets	<ul style="list-style-type: none"> • Total assets less total liabilities • Is the organization financially stable? • Similar to equity in a for profit organization 	The larger the number the better
Short Term Solvency: Current Assets/Current Liabilities	<ul style="list-style-type: none"> • Measures ability to meet short-term financial obligations • Does the organization have assets adequate to pay amounts due over the next year? 	If the number is 1.0 or greater, current assets exceeded current liabilities. If the number is less than 1.0, liabilities due in one year are greater than assets available to pay down the liabilities.
Long-term Solvency: Long-term Liabilities/Total Assets	<ul style="list-style-type: none"> • Measures ability to meet its long-term financial obligations. • Does the organization have adequate assets to meet liabilities beyond this year? • If the Long-term solvency was 27%, then 27 cents of every dollar in assets will be used to pay down liabilities over the long term. 	Long-term liability can be debt or other liabilities the organization has committed to.
Top Three Funding Sources	<ul style="list-style-type: none"> • Shows where the majority of the organization's revenue comes from. • Where does the organization get money to operate? • What funding sources does it rely on? 	Have the sources been consistent from year to year? Changes may indicate strategy or economic shifts.