



BUDGETING FOR IMPACT: NONPROFIT BUDGET ESSENTIALS

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Purpose

- This session provides an overview of the nonprofit budget process, and basic steps to develop, implement, and monitor the annual budget.
- We will also share short-term budget strategies nonprofits can use to help build long-term financial sustainability.



Learning Objectives

1. Introduce and define different types of budgets.
2. Provide an overview of the nonprofit budget process.
3. Identify budget strategies that help nonprofits build financial sustainability.
4. Share the importance of using the budget as a management tool.

AGENDA



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1

Operating budget basics

2

Operating budget process

3

Budget strategies

4

Other types of budgets

1

OPERATING BUDGET BASICS



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Who is joining us
today?

- a) Nonprofit staff member
- b) Nonprofit board member
- c) Nonprofit management
- d) Auditor or consultant
- e) Other

? What is a budget?

Something with a lot of numbers in it!

An itemized estimate of expected income and expenses for a given period in the future

A tool to monitor an organization's financial activities

A plan of action expressed in monetary terms - a **financial plan**

There are many types of budgets.
This presentation focuses on an
operating budget.

An operating budget projects income and
expense amounts for a specific period.



An operating budget is generally prepared:

- **On a fiscal year – the 12-month period that an organization uses to report its finances**
- **On an accrual basis – when revenues are expected to be earned and when expenses are expected to be incurred**

An operating budget will incorporate:

- **Income statement accounts – projecting revenue and expense line items**
- **Cost allocations - spreading shared expenses across activity centers, departments, or programs**



Operating Activity

Think of the operating budget as a forecast of the upcoming year's operating activity

	Without Donor Restrictions	With Donor Restrictions	20X2 Total
REVENUES AND SUPPORT			
Contributions	\$ 51,575	\$ 25,000	\$ 76,575
In-Kind Donations	7,200	-	7,200
Summer Camp Charges	1,202,596	-	1,202,596
Special Events	56,716	-	56,716
Net of Direct Expenses			
Facility Rental Income	202,835	-	202,835
Net Assets Released from Restriction	35,000	(35,000)	-
TOTAL REVENUES AND SUPPORT	1,555,922	(10,000)	1,545,922
FUNCTIONAL EXPENSES			
Program	1,196,216	-	1,196,216
Management and General	272,144	-	272,144
Fundraising	41,645	-	41,645
TOTAL FUNCTIONAL EXPENSES	1,510,005	-	1,510,005
NET OPERATING INCOME/(LOSS)	45,917	(10,000)	35,917
Investment Income/(Loss)	10,942	-	10,942
CHANGE IN NET ASSETS	\$ 56,859	\$ (10,000)	\$ 46,859
Net Assets, Beginning	1,469,622	60,000	1,529,622
Net Assets, Ending	\$ 1,526,481	\$ 50,000	\$ 1,576,481

Who should be involved in creating the operating budget?

- a) The CFO or Controller
- b) Program staff
- c) Development staff
- d) Executive Director / CEO
- e) Board of Directors / Finance Committee
- f) All of the above



Typical operating budget responsibilities

	Controller/ CFO	Program Staff	Development Staff	Executive Director/CEO	Board of Directors
Creation	Compile the budget	Estimate direct program costs and revenues	Develop fundraising goals	Oversee the budget process	Set policy decisions and approve the budget
Throughout the Year	Report and analyze budget to actual performance	Manage controllable costs	Update funding projections	Review reports, develop KPIs*, recommend actions	Monitor and address budget deviations

KPIs = Key Performance Indicators



A key role of an Executive Director is to identify Key Performance Indicators (KPIs) to help the Board monitor budget performance

Animal-related	Arts and Culture	Education	Housing	Religion
Shelter days/animal	Performance costs	Student attendance	Available units	Member #s
Operating costs/animal	Admissions revenue	Tuition revenue	Average length of stay	Donations received
Number rescued	Attendance	Number of students per teacher	Job placements or training	Community service units provided
Pounds of pet food used	Tours given	Test scores	Utilities assistance provided	Facility costs

Budget policy decisions:

- Programs that should be kept, expanded, or cut?
- Changes in program fees/ticket prices/levels of service
- Personnel raises / bonuses
- Equipment purchases or repair needs

Board policies that will also impact the budget:

- The board's desired level of reserves
 - Liquidity Policy - how many days of operating expenses does your entity strive to maintain?
- Allocation methodologies based on your Cost Allocation Policy

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OPERATING BUDGET PROCESS



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Common budget approaches

1

Income-based

Project the amount of income that can be reasonably expected, and then assign only the amount of expense that can be covered by the income projected

2

Incremental

Apply percentage/ amount increases or decreases to an existing budget, using the previous period's budget or actual results as a base

3

Zero-based

Start from scratch, using “zero” as a base, and evaluate programs or activities based on importance, with amounts allocated to each without looking at past budgets

OPERATING BUDGET PROCESS



**When should you
start the budget
process?**

- a) Beginning of the new fiscal year
- b) 1 – 2 months before year-end
- c) 3 – 4 months before year-end
- d) 5 or more months before year-end
- e) Never – who needs a budget anyway!?

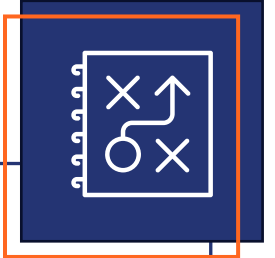
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Develop budget calendar

- Develop due dates for each phase of the operating budget
- Communicate the budget work plan and expectations to staff
- Initiate the budget process at the same time each year

Strategy

- Roll out the budget plan to all budget stakeholders at once
- Utilize a budget work plan that incorporates roles and responsibilities





Budget Calendar Example

Budget Calendar and Work Plan

Task	Responsibility	Start	End	Status
Planning				
Define budget roles	2	28-Aug	1-Sep	
Forecast current year results	1, 2, 3, 4	1-Sep	15-Sep	
Identify budget policy decisions	1, 2, 6	18-Sep	22-Sep	
Develop budget workbook	2, 5	25-Sep	29-Sep	
Budget kick-off meeting	1, 2, 3, 4, 6		4-Oct	
Creation				
Budget input sheets	3, 4	4-Oct	20-Oct	
Individual and team meetings	1, 2, 3, 4, 5	23-Oct	27-Oct	
Compile budget sheets	2, 5	30-Oct	3-Nov	
First draft due	2, 5		3-Nov	
Review / Approval				
Executive committee review	1, 2, 6	6-Nov	10-Nov	
Develop alternate scenarios as requested	1, 2, 3, 4, 5	13-Nov	17-Nov	
Prepare cash forecast	1, 2, 3, 4	20-Nov	1-Dec	
Budget approval	6, 7		8-Dec	
Budget distribution	All	11-Dec	15-Dec	
Stakeholders:				
	1-ED/CEO	3-Program Managers	5-Finance	7-Board of Directors
	2-CFO/Controller	4-Development	6-Executive Committee	

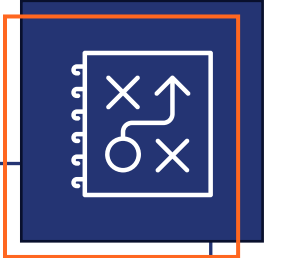
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Establish program and organizational goals

- Evaluate the current year's performance
- Identify the coming year's program and organizational goals
- Establish or reaffirm management's liquidity and cost allocation policies

Strategy

- Forecast revenues and expenses for the current year
- Discuss major budget variances
- Document budget policy decisions from the outset



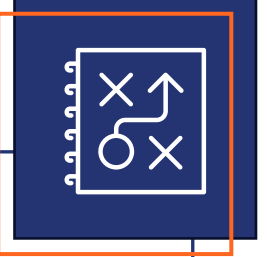
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Distribute budget templates

- Try to maintain the same format for all templates
- Line items should correspond to income and expense lines from your financial reports and chart of accounts
- Clearly communicate budget worksheet due dates

Strategy

- Assign budget sections to staff as applicable
 - Development – contributed revenue and fundraising event expenses
 - Program – program income and related expenses
 - Management – administrative expenses and personnel details
- Ask staff to document key budget assumptions
- Follow GAAP when developing income amounts





Budget Template Example

ABC Agency Budget Template for Supportive Housing Program FYE December 31, 2024						
	YTD 2023	Forecast 2023	Total 2023	Budget 2023	Budget 2024	Budget Justification
Revenues						
Grants	600,000	125,000	725,000	700,000	750,000	Expecting new funding
Fees for Service	40,000	15,000	55,000	50,000	60,000	Planning to increase outreach
Special Events	-	-	-	-	-	
Donations	-	-	-	-	-	
Investment Income	-	-	-	-	-	
Total Revenues	640,000	140,000	780,000	750,000	810,000	8% increase over last year budget
Expenses						
Direct Costs:						
Salaries & Wages	179,250	59,750	239,000	239,000	246,170	3% cost of living increase
Taxes & Benefits	36,712	12,237	48,949	48,949	49,234	Estimated at 20% of salaries
Program Costs	16,000	4,500	20,500	19,866	30,000	Projected at \$300/client served
Client Assistance	4,000	-	4,000	3,000	4,500	Planning to serve more clients
Program Facility Costs	187,500	65,000	252,500	250,000	255,000	2% increase from prior year budget
Program Insurance	15,000	5,000	20,000	20,000	22,000	1% increase from prior year budget
Total Direct Costs	438,462	146,487	584,949	580,815	606,904	
Indirect Costs:						
Salaries & Wages	31,705	19,568	51,273	47,273	52,810	3% cost of living increase from 2023 actuals
Taxes & Benefits	7,575	2,525	10,100	10,100	10,562	Estimated at 20% of salaries
Facility Costs	51,430	17,144	68,574	68,574	72,000	Projecting 5% increase
Insurance	6,000	500	6,500	6,234	7,150	10% increase from most recent quotes
Office Supplies	500	-	500	-	500	Allocated by management per Cost Policy
Total Indirect Costs	97,210	39,737	136,947	132,181	143,022	
Total Expenses	535,672	186,224	721,896	712,996	749,926	Approx. 5% increase from prior year budget
Surplus (Deficit)	104,328	(46,224)	58,104	37,004	60,074	

Costs should be identified as direct or indirect

- **Direct costs - directly identifiable to a specific program or activity**
- **Indirect costs (aka overhead costs) - costs that benefit more than one objective and cannot be readily identified to just one program or activity**

Allocate costs according to your entity's Cost Allocation Policy

- **Spread shared expenses across activity centers, departments, or programs**
- **Costs may be allocated based on:**
 - Time and effort
 - Head count
 - Square footage
 - Direct costs
 - Other methods



Cost Allocation Example

Staff	Time and Effort Percentages				
	Supportive Housing	Older Adult Transportation	Diabetes Ed & Mgmt	Fundraising	General & Administrative
Executive Director					100%
Development Director				100%	
Supervisor	73%	9%	18%		
Case Managers	85%		15%		
Educator	86%		14%		
Social Workers	92%		8%		
Driver		100%			
Nurse	15%		85%		

Staff	Salary Expense Allocation by Time and Effort					Total Salary
	Supportive Housing	Older Adult Transportation	Diabetes Ed & Mgmt	Fundraising	General & Administrative	
Executive Director	-	-	-	-	130,000	\$ 130,000
Development Director	-	-	-	80,000	-	80,000
Supervisor	47,273	5,909	11,818	-	-	65,000
Case Managers	140,000	-	25,000	-	-	165,000
Educator	30,000	-	5,000	-	-	35,000
Social Workers	59,000	-	5,000	-	-	64,000
Driver	-	25,000	-	-	-	25,000
Nurse	10,000	-	55,000	-	-	65,000
Total Salary Expense	\$ 286,273	\$ 30,909	\$ 101,818	\$ 80,000	\$ 130,000	\$ 629,000
Time and Effort %	46%	5%	16%	13%	21%	100%

Want to learn more? View [YPTC's recent webinars on cost allocations and overhead!](#)

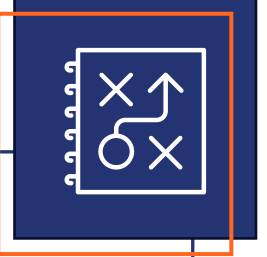
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Review budget draft

- Verify the budget draft meets program and organizational goals
- The board may send the budget draft back to staff for adjustments
- Never try to “plug” a deficit by assuming that contributions will cover a shortfall

Strategy

- The Board (or a committee of the Board) should review and discuss assumptions
- A nonprofit may budget for a deficit if it anticipates spending down donor restricted net assets from prior periods





Budget Review example

What questions might a Board have upon reviewing this budget draft?

ABC Agency Annual Budget Summary FYE December 31, 2024

	Supportive Housing	Older Adult Transportation	Diabetes Ed & Mgmt	Fundraising	General & Administrative	Total Agency Budget
Revenues						
Grants	700,000	150,000	125,000	-	-	975,000
Fees for Service	50,000	3,000	20,000	-	-	73,000
Special Events	-	-	-	125,000	-	125,000
Donations	-	-	-	24,000	-	24,000
Investment Income	-	-	-	-	5,000	5,000
Total Revenues	750,000	153,000	145,000	149,000	5,000	1,202,000
Expenses						
Salaries & Wages	286,273	30,909	101,818	80,000	130,000	629,000
Taxes & Benefits	59,049	9,890	25,040	15,860	22,435	132,273
Program Costs	19,866	74,498	5,960	20,000	-	120,324
Client Assistance	3,000	-	4,000	-	-	7,000
Facility Costs	318,574	8,558	17,138	7,865	7,865	360,000
Insurance	26,234	779	1,558	714	714	30,000
Office Supplies	-	-	-	-	10,000	10,000
Total Expenses	712,995	124,634	155,514	124,439	171,014	1,288,597
Surplus (Deficit)	37,005	28,366	(10,514)	24,561	(166,014)	(86,597)

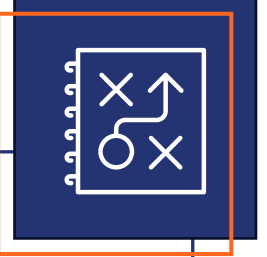
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Approve and distribute budget

- The budget should be approved by the Board
- Once approved, changes should not be made without Board approval
- Distribute copies of the approved budget to staff

Strategy

- Some organizations delegate the budget review to a “budget committee” and the committee submits the budget to the full Board for discussion and approval
- Anyone who will be held accountable for budget performance should receive a copy
 - Include budget justifications



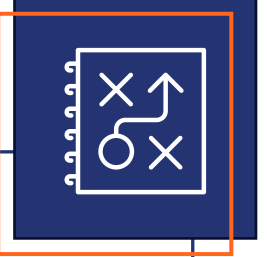
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Implement and monitor budget

- Input the approved budget into the accounting information system
- Monitor the budget through timely comparisons to actual results
- Significant deviations should be reviewed by the Board

Strategy

- Break out the budget in the accounting system by program/department
- Annual budget amounts will need to be spread across the budget year for monthly comparison purposes
- The Board must be willing to take action when problems are indicated!



How frequently does your organization review and discuss budget results?

- a) Monthly
- b) Quarterly
- c) Annually
- d) As needed
- e) I don't know

Recognizing red flags



To be effective, budget amounts must be compared to actual results on a timely basis (every month!)



Let's look at some “red flags” that may indicate to management that there are problems

! Indications of financial trouble

Declining support	Declining financial independence	Postponing current costs	Ineffective governance
Decline in individual gifts or membership dues	Reliance on a few major funding sources	Deferring needed maintenance of fixed assets	Continuing budget variances
Decline in response to grant requests	Growing debt / ongoing deficits	Inability to make payroll	Failure of management to act
Criticism of the organization in social media	Growing revenues committed to meet match requirements	Selling investments to meet current expenses	“Borrowing” from donor-restricted funds

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BUDGET STRATEGIES



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**Should my budget
balance?**

- a) Yes
- b) No
- c) Sometimes
- d) Is that even possible?

SHOULD MY BUDGET BALANCE?

Just Say
No.





What is a surplus?

No money, no mission!

- Surplus budgeting means just what it sounds like – budgeting for a surplus (or profit)
- A surplus budget lays out a plan to spend less money than received
- By building reserves a nonprofit has a better chance to:
 - Survive economic recessions or declines in operations
 - Plan for long-term investments such as new programs or capital expenditures
- An operational surplus is most often generated from unrestricted revenues



Surplus budgeting

Considerations

- What is the purpose of building a reserve?
- What is your optimal level of reserves?
- Strive to maintain 3-6 months of operating expenses in reserve



Strategy

Develop policies to address:

- Where will the reserves be held?
- Who will have access to the funds?
- How can the organization tap into the surplus funds?
- How often will reserve funds be set aside, or replenished when used?



Earned revenue opportunities

Consider these sources:

- Consulting fees
- Training income
- Rental income

Caution: consult your tax accountant or legal advisor before engaging in any new business venture





Unrestricted donations

Tips to maximize their potential:

- Review solicitation materials
 - “All gifts will be used to further our organization’s general charitable purposes”
- Be selective
- Utilize a Gift Acceptance Policy





Ask a relative ...

Uncle Sam!

- Last fiscal year alone, some 56,000 federal grants were awarded, totaling over \$20 billion dollars
- There are generally well in excess of 2,000 grants listed at any given time



Strategy

Good to know:

- Grants.gov is the U.S. government website where federal agencies list available grants
- A nonprofit can negotiate for an approved indirect cost rate, which can help an entity recover a portion of its indirect costs



Other ideas

Pragmatic approaches

- Prioritize spending
- Utilize free or low-cost technology solutions
- Leverage volunteers
- Partner with other organizations
- Utilize consultants
- Negotiate with vendors



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OTHER TYPES OF BUDGETS



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OTHER TYPES OF BUDGETS

1

Capital budget

Financial planning and allocation of funds for long-term investments

2

Project budget

Financial planning and estimation of costs for a specific project

3

Cash forecast

Estimation of cash inflows and outflows over a specific time period (usually short-term)

4

Master plan

Long-term planning toward a specific outcome or vision



Capital budget

A capital budget is used to plan for the acquisition, improvement, or replacement of fixed assets such as land, buildings, furniture, machinery, or equipment

**ABC Agency
Capital Budget
FYE December 31, 2024**

Item	Budget Line	Program Category	Projected In-service Date	Projected Useful Life (In Years)	Amount	Justification
Phone system	Office Equipment	Administration	January	7	\$ 35,000	Replace outdated system
Asphalt shingle roof	Buildings & Improvements	Administration	March	20	20,000	Replace admin building roof
Handicap van	Equipment	Adult Transportation	March	5	45,000	For transportation program
Concrete paving	Buildings & Improvements	Supportive Housing	March	15	10,000	Resurface pedestrian walk at senior center
Shade structures	Furniture & Fixtures	Supportive Housing	May	7	5,000	Shade structures for senior center
Break room furniture	Furniture & Fixtures	Administration	April	7	2,500	Furniture for staff break room
Total, Capital Expenditures					\$ 117,500	



Project budget

A project budget reflects spending for a specific project or activity, and is usually prepared in conjunction with funding requests

Budget Summary
ABC Agency
Playground Expansion Project
Project Period: 1/01/2023-12/31/2025

Budget Category	Year 1		Year 2		Year 3		Total Project
	Request	Match	Request	Match	Request	Match	
A. Personnel	5,000	5,000	5,000	5,000	5,000	5,000	30,000
B. Fringe Benefits	1,250	1,250	1,250	1,250	1,250	1,250	7,500
C. Travel	500	500	500	500	500	500	3,000
D. Equipment	12,500	12,500	12,500	12,500	12,500	12,500	75,000
E. Supplies	1,500	1,500	1,500	1,500	1,500	1,500	9,000
F. Contractual	3,000	3,000	3,000	3,000	2,500	2,500	17,000
G. Construction	5,000	5,000	2,500	2,500	2,000	2,000	19,000
H. Other Direct Costs	1,500	1,500	1,500	1,500	1,750	1,750	9,500
I. Total Direct Costs	30,250	30,250	27,750	27,750	27,000	27,000	170,000
J. Total Indirect Costs	5,000	5,000	5,000	5,000	5,000	5,000	30,000
K. Total Project Costs	35,250	35,250	32,750	32,750	32,000	32,000	200,000

TYPES OF BUDGETS

Cash Forecast

A cash forecast is a tool to help an organization forecast its ending cash balance

	12-MONTH FORECAST												FORECAST TOTAL	BUDGET TOTAL	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
REVENUE															
Total Revenue	14,500	14,500	62,500	90,000	77,000	120,000	127,500	397,500	79,500	65,000	75,000	102,000	1,225,000	1,225,000	
EXPENSES															
Salaried staff	21,875	21,875	21,875	21,875	21,875	21,875	21,875	21,875	21,875	21,875	21,875	21,875	262,500	262,500	
Hourly staff	5,250	5,250	13,125	13,125	31,500	39,375	52,500	39,375	31,500	13,125	13,125	5,250	262,500	262,500	
Payroll taxes	3,255	3,255	4,200	4,200	6,405	7,350	8,925	7,350	6,405	4,200	4,200	3,255	63,000	63,000	
Benefits	2,170	2,170	2,800	2,800	4,270	4,900	5,950	4,900	4,270	2,800	2,800	2,170	42,000	42,000	
Facility repairs/maintenance	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	105,000	105,000	
Garden and grounds	7,917	7,917	7,917	7,917	7,917	7,917	7,917	7,917	7,917	7,917	7,917	7,917	95,000	95,000	
Cost of merchandise sold	1,000	1,000	2,500	2,500	6,000	7,500	10,000	7,500	6,000	2,500	2,500	1,000	50,000	50,000	
Professional fees	1,120	1,120	2,800	2,800	6,720	8,400	11,200	8,400	6,720	2,800	2,800	1,120	56,000	56,000	
Utilities	7,000	7,000	5,000	4,000	4,000	5,000	7,000	7,000	5,500	5,000	5,000	6,500	68,000	68,000	
Marketing and promotion	955	955	2,388	2,388	5,730	7,163	9,550	7,163	5,730	2,388	2,388	955	47,750	47,750	
Supplies	360	360	900	900	2,160	2,700	3,600	2,700	2,160	900	900	360	18,000	18,000	
Interest expense	63	63	63									63	250	250	
Depreciation	12,500	12,500	12,500	12,500	13,125	13,125	13,125	13,125	13,125	13,125	13,125	13,125	155,000	155,000	
Total Expenses	72,214	72,214	84,817	83,754	118,452	134,054	160,392	136,054	119,952	85,379	85,379	72,339	1,225,000	1,225,000	
CHANGE IN NET ASSETS	(57,714)	(57,714)	(22,317)	6,246	(41,452)	(14,054)	(32,892)	261,446	(40,452)	(20,379)	(10,379)	29,661	-	-	
CASH FLOW ADJUSTMENTS:															
Depreciation	12,500	12,500	12,500	12,500	13,125	13,125	13,125	13,125	13,125	13,125	13,125	13,125	155,000		
Purchase of fixed assets				(75,000)									(75,000)		
Change in receivables:															
Buffy Foundation								(200,000)					(200,000)		
Target Foundation					25,000								25,000		
Change in payables												30,000	30,000		
Line of credit			(10,000)								10,000		-		
Net cash flow adjustments	12,500	12,500	2,500	(62,500)	38,125	13,125	13,125	(186,875)	13,125	13,125	23,125	43,125	(65,000)		
NET CASH FLOW	(45,214)	(45,214)	(19,817)	(56,254)	(3,327)	(929)	(19,767)	74,571	(27,327)	(7,254)	12,746	72,786	(65,000)		
Beginning Cash	125,000	79,786	34,572	14,755	(41,499)	(44,826)	(45,755)	(65,522)	9,049	(18,278)	(25,532)	(12,786)	125,000		
Ending cash	79,786	34,572	14,755	(41,499)	(44,826)	(45,755)	(65,522)	9,049	(18,278)	(25,532)	(12,786)	60,000	60,000		



Master Plan

In a master plan the focus is on goal-setting

Master Plan Example
ABC Agency
Master Plan, 2024 through 2028

	2024	2025	2026	2027	2028
Goals and Objectives					
Develop activity program for senior center	20,000	30,000	35,000	40,000	42,500
Work with other diabetes education center:	-	10,000	15,000	15,000	15,000
Develop computer training program for sen	15,000	20,000	20,000	25,000	25,000
Purchase building for housing program	-	450,000	-	-	-
Explore immunization project	10,000	15,000	-	-	-
Total	45,000	525,000	70,000	80,000	82,500
Sources of Income					
Individual contributions	10,000	10,000	10,000	7,500	7,500
Foundation grants	25,000	30,000	15,000	20,000	20,000
Capacity-building grants	15,000	45,000	25,000	25,000	25,000
Building campaign	-	425,000	-	-	-
Program Fees	21,000	30,000	33,000	39,000	40,500
Total	71,000	540,000	83,000	91,500	93,000
Projected Surplus	26,000	15,000	13,000	11,500	10,500

1

Budget Types

- Operating budget
- Capital budget
- Project budget
- Cash forecast
- Master plan

2

Budget Process

- Develop budget calendar
- Establish program and organizational goals
- Distribute templates
- Review draft
- Approve and distribute
- Implement and monitor

3

Budget Strategies

- Surplus budgeting
- Earned revenue opportunities
- Unrestricted
- donations
- Federal grants
- Other ideas

4

Management Tools

- Key performance indicators
- Timely comparisons to actual results
- Indications of financial trouble
- An active Board of Directors



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