

FLORIDA INSTITUTE FOR COMMUNITY STUDIES, INC.
 FINANCIAL STATEMENT RATIOS
 June 30, 2010

BBB Wise Giving Alliance Standards for Charity Accountability

1 Spend at least 65% of total expenses on program activities
(also see #4 below for different benchmark)

2 Spend no more than 35% of related contributions on fundraising

3 Unrestricted net assets available for use should not be more than
 3 times the past year's annual expenses

American Institute of Philanthropy Rating

4 Total expenses spent on charitable programs should be greater than 60%
(same ratio as #1 above, different benchmark)

General Guidelines

5 Administration costs no more than 15% of total revenues

6 Cash reserves of at least 3 months expenses

7 Total fundraising and administration expenses less than 25%

8 Current ratio should be at least 1:1 or greater

	FICS calculated value 2010		Benchmark	FICS meets benchmark	FICS calculated value 2009		FICS meets benchmark
<u>Program Expenses</u>	292,029	90%	> 65%	YES	413,463	90%	YES
<u>Total Expenses</u>	324,156				460,419		
<u>Total Fund Raising Expenses</u>	7,926	4%	< 35%	YES	11,672	5%	YES
<u>Total Related Contributions</u>	213,625				213,625		
<u>Unrestricted Net Assets</u>	216,466	0.67	< 3	YES	314,599	0.68	YES
<u>Total Expenses</u>	324,156				460,419		
<u>Program Expenses</u>	292,029	90%	> 60%	YES	413,463	90%	YES
<u>Total Expenses</u>	324,156				460,419		
<u>Administration Expenses</u>	24,201	11%	<15%	YES	35,284	7%	YES
<u>Total Revenues</u>	226,023				532,438		
<u>Cash at end of year</u>	133,434	5	3-6 months	YES	215,652	6	YES
<u>Total Expenses /12</u>	27,013	months			38,368	months	
<u>Total fundraising & administration</u>	32,127	14%	<25%	YES	46,956	9%	YES
<u>Total Revenue</u>	226,023				532,438		
<u>Current assets</u>	214,949	29.33 :1	at least 1:1	YES	316,254	33.62 :1	YES
<u>Current liabilities</u>	7,328				9,407		