

DAWNING FAMILY SERVICES, INC.
SEPTEMBER 30, 2019

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)

Program Expenses 877,245
Total Expenses 1,159,220

2 Spend no more than 35% of related contributions on fundraising
- including government contracts

Total Fund Raising Expenses 152,241
Total Related Contributions 1,065,245

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

Unrestricted Net Assets 2,924,144
Total Expenses 1,159,220

American Institute of Philanthropy Rating

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

Program Expenses 877,245
Total Expenses 1,159,220

General Guidelines

5 Administration costs no more than 15% of total revenues
- including gain/loss on sale of assets

Administration Expenses 129,734
Total Revenues 1,153,515

- excluding gain/loss on sales of assets

Administration Expenses 129,734
Total Revenues 1,153,975

6 Cash reserves of at least 3 months expenses

Cash at end of year 1,978,536
Total Expenses/12 96,602

7 Cash and investments of at least 3 months expenses

Cash and investments at end of year 2,572,459
Total Expenses/12 96,602

8 Total fundraising and administrative expense should be less than 25%
- including gain/loss on sale of assets

Total Administrative & Fundraising 281,975
Total Revenues 1,153,515

- excluding gain/loss on sales of assets

Total Administrative & Fundraising 281,975
Total Revenues 1,153,975

9 Quick ratio at least 1:1 or greater

Cash + Receivables 2,210,075
Current Liabilities 69,108

	2019	Benchmark	2019 Meets Benchmark	2018	Benchmark	2018 Meets Benchmark
	877,245	76%	> 65%	80%	> 65%	YES
	1,159,220					
	152,241	14%	< 35%	8%	< 35%	YES
	1,065,245					
	2,924,144	2.52	< 3	1.79	< 3	YES
	1,159,220					
	877,245	76%	> 60%	80%	> 60%	YES
	1,159,220					
	129,734	11%	< 15%	9%	< 15%	YES
	1,153,515					
	129,734	11%	< 15%	14%	< 15%	YES
	1,153,975					
	1,978,536	20.48	3-6 months	15.17	3-6 months	YES
	96,602	months				
	2,572,459	26.63	3-6 months	19.20	3-6 months	YES
	96,602	months		months		
	281,975	24%	< 25%	14.0%	< 25%	YES
	1,153,515					
	281,975	24%	< 25%	22.0%	< 25%	YES
	1,153,975					
	2,210,075	31.98	At least 1:1	31.82	At least 1:1	YES
	69,108					