COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
FSB - REIMBURSEMENT AND AUDIT SUPPORT DIVISION
FISCAL AUDIT MONITORING SECTION

FINANCIAL STATEMENT ANALYSIS FOR NON-GOVERNMENT ORGANIZATION (NGO)

NGO NAME: ______________________________ **DATE:** __________

PROJECT: ____________________ **RATE:** __________

FINANCIAL STATEMENTS (F/S):

Type	Financial Statement Complete			
☐ Audited	Balance Sheet	☐ Yes	☐ No	FYE ________
☐ Compiled/Reviewed	Income Statement	☐ Yes	☐ No	☐ Current
☐ Self-Prepared	Cash Flow Statement	☐ Yes	☐ No	☐ Outdated
☐ Other Statements	Notes to F/S	☐ Yes	☐ No	

AUDITOR'S OPINION:

☐ Unqualified
☐ Qualified: ☐ GAAP Deviation ______________________
☐ Litigation ______________________

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☐ Adverse
☐ Disclaimer

QUICK RATIO: To evaluate that the available cash and cash equivalents liquidity is sufficient to meet current liabilities.

Equals = Cash+Short-Term Investments+Accts Rec/Current Liabilities

	Cash	Short Term Inv	Accts Rec	Current Liabilities
Current F/S Year				
Previous Year				
2nd Previous Year				

	Current F/S Year	Previous Yr.	2nd Previous Yr.		
Rating				< 1	Weak
				> 1 < 2	Fair
				> 2	Good

CURRENT RATIO: To evaluate that the current assets are sufficient to satisfy current liabilities.

Equals = Current Assets/Current Liabilities

	Current Assets	Current Liabilities
Current F/S Year		
Previous Year		
2nd Previous Year		

	Current F/S Year	Previous Yr.	2nd Previous Yr.		
Rating				< 1	Weak
				> 1 < 2	Fair
				> 2	Good

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PROJECT: ______________________ **RATE:** ________

EXPENSES/INCOME RATIO: To evaluate the entity's ability to generate sufficient income to meet its expenses.

Equals = (Expenses before Taxes - Non-cash Expenses)/ Gross Income

	Expenses (before taxes)	Gross Income
Current F/S Year		
Previous Year		
2nd Previous Year		

Rating

Current F/S Year	Previous Yr.	2nd Previous Yr.

> 1	Weak
= 1	Fair
< 1	Good

TANGIBLE NET ASSETS: To evaluate longer term financial viability.

Equals = (Total Assets - Intangible Assets) - Total Liabilities

	Total Tangible Assets	Total Liabilities
Current F/S Year		
Previous Year		
2nd Previous Year		

Rating

Current F/S Year	Previous Yr.	2nd Previous Yr.

Positive	Pass
Negative	Weak

NOTES:

Evaluated By: ________________ Reviewed By: ________________
Signature: ________________ Signature: ________________
Date: ________________ Date: ________________