

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):**

<u>Type</u>	<u>Financial Statement Complete</u>		<u>FYE</u>
<input type="checkbox"/> Audited	Balance Sheet	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Current
<input type="checkbox"/> Compiled/Reviewed	Income Statement	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Outdated
<input type="checkbox"/> Self-Prepared	Cash Flow Statement	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Other Statements	Notes to F/S	<input type="checkbox"/> Yes <input type="checkbox"/> No	

**AUDITOR'S OPINION:**

Unqualified

Qualified:     GAAP Deviation \_\_\_\_\_

Litigation \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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				

<b>Rating</b>	Current F/S Year	Previous Yr.	2nd Previous Yr.	< 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			

<b>Rating</b>	Current F/S Year	Previous Yr.	2nd Previous Yr.	< 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: \_\_\_\_\_