SAMPLE · ILLUSTRATIVE FIGURES

Board Financial Report — Sample Nonprofit — August 2026

Every number sits next to the figure it should be compared with. Full financial statements are attached.

1. ARE WE OKAY THIS MONTH?

Line	This month	Last month	Board target	What changed
Cash on hand	$84,000	$98,000	—	Annual insurance premium paid in full, as planned
Months of operating expenses on hand	2.6	3.1	2.0	**Above the board floor**

2. ARE WE ON PLAN?

Line	Month actual	Month budget	Variance	YTD variance
Total revenue	$48,200	$54,400	**($6,200)**	($2,800)
Total expenses	$39,700	$38,500	**($1,200)**	**$2,700**
Surplus / (deficit)	$8,500	$15,900	($7,400)	($100)
Largest revenue variance	Contributions and grants — fall appeal mailed a week late; September gifts attached (timing, not a shortfall)			

3. WHAT IS RESTRICTED?

Fund	This month	Last month	Released	Purpose
Community Foundation — after-school program	$38,000	$50,000	$12,000	After-school program, through June 2027
County youth services grant	$22,500	$22,500	$0	Case management staff, calendar 2026
Cash available for general operations	**$23,500**	Cash on hand minus restricted balances		

4. IS ANYTHING OVERDUE?

Item	Amount	Days	Note
Payable: printer invoice	$1,450	45	Sent to the wrong address; re-sent 8/28

5. WHAT CHANGED, AND IS A DECISION NEEDED?

Cash fell by $14,000 because the annual insurance premium was paid in full in August, as planned. Contributions came in $6,200 under budget for the month because the fall appeal mailed a week late; early September gifts are attached. One printer invoice is 45 days overdue because it went to the wrong address and has been re-sent. **No board decision is needed this month.** One item for the finance committee: the reserve target has not been revisited since 2023.