

United Way of Mid-Maine Community Investment Review

Organization Financial Evaluation Worksheet

2018

Organization Name:	Alfond Youth Center
Reviewer Name:	Kristen Otenti

Performance		<i>Why is this important?</i>
<i>Data from submitted Financial Statements</i>		
Current Assets	\$ 5,331,277	
Current Liabilities	\$ 779,834	
Total Liabilities	\$ 779,834	
Total Unrestricted Net Assets	\$ 8,844,886	
Largest Revenue Source	\$ 1,439,922	
Total Revenue	\$ 4,836,764	
Total Program Expenses	\$ 3,474,445	
Total Expenses	\$ 4,796,852	
Total Contributed Income	\$ 1,940,320	
Total Fundraising Expenses	\$ 575,365	

Reliance Ratio	30%	<i>An indication of a reliance on a type of income generation, which requires focus on that area.</i>
<i>Programs</i>	<i>is largest source.</i>	
Program Cost Ratio	72%	<i>This is how much of the organization's total expenses go to program operations.</i>
Fundraising Efficiency Ratio	\$ 3.37	<i>Amount raised per dollar spent. Higher is better.</i>
Current Ratio	\$ 6.84	<i>Amount of current assets per dollar of current liabilities. This should be at least \$1, but higher is better.</i>
Debt Ratio	\$ 0.09	<i>Amount of liabilities per dollar of unrestricted net assets. Under \$2 is comfortable, but lower is better.</i>

United Way of Mid-Maine Community Investment Review

Organization Financial Evaluation Worksheet

2017

Organization Name:	Catholic Charities Maine
Reviewer Name:	Kristen Otenti

Performance		<i>Why is this important?</i>
<i>Data from submitted Financial Statements</i>		
Current Assets	\$ 4,634,378	
Current Liabilities	\$ 5,415,716	
Total Liabilities	\$ 7,702,327	
Total Unrestricted Net Assets	\$ 846,718	
Largest Revenue Source	\$ 14,171,406	
Total Revenue	\$ 27,222,808	
Total Program Expenses	\$ 27,536,467	
Total Expenses	\$ 28,200,000	
Total Contributed Income	\$ 1,189,251	<i>UW and Grants/Contributions/Bequests</i>
Total Fundraising Expenses	\$ 384,685	

Reliance Ratio	52%	<i>An indication of a reliance on a type of income generation, which requires focus on that area.</i>
<i>Reimbursement and awards from gov't units</i>	<i>is largest source.</i>	
Program Cost Ratio	98%	<i>This is how much of the organization's total expenses go to program operations.</i>
Fundraising Efficiency Ratio	\$ 3.09	<i>Amount raised per dollar spent. Higher is better.</i>
Current Ratio	\$ 0.86	<i>Amount of current assets per dollar of current liabilities. This should be at least \$1, but higher is better.</i>
Debt Ratio	\$ 9.10	<i>Amount of liabilities per dollar of unrestricted net assets. Under \$2 is comfortable, but lower is better.</i>

United Way of Mid-Maine Community Investment Review

Organization Financial Evaluation Worksheet

2017

Organization Name:	Children's Advocacy Center
Reviewer Name:	Kristen Otenti

Performance		<i>Why is this important?</i>
<i>Data from submitted Financial Statements</i>		
Current Assets	\$ 267,966	
Current Liabilities	\$ 54,692	
Total Liabilities	\$ 54,692	
Total Unrestricted Net Assets	\$ 213,274	
Largest Revenue Source	\$ 405,279	
Total Revenue	\$ 753,376	
Total Program Expenses	\$ 660,358	
Total Expenses	\$ 734,539	
Total Contributed Income	\$ 348,097	<i>grants, contributions, special events income, other revenue</i>
Total Fundraising Expenses	\$ 21,377	

Reliance Ratio	54%	<i>An indication of a reliance on a type of income generation, which requires focus on that area.</i>
	<i>service contract revenue is largest source.</i>	
Program Cost Ratio	90%	<i>This is how much of the organization's total expenses go to program operations.</i>
Fundraising Efficiency Ratio	\$ 16.28	<i>Amount raised per dollar spent. Higher is better.</i>
Current Ratio	\$ 4.90	<i>Amount of current assets per dollar of current liabilities. This should be at least \$1, but higher is better.</i>
Debt Ratio	\$ 0.26	<i>Amount of liabilities per dollar of unrestricted net assets. Under \$2 is comfortable, but lower is better.</i>

United Way of Mid-Maine Community Investment Review

Organization Financial Evaluation Worksheet

2018

Organization Name:	Children's Center
Reviewer Name:	Kristen Otenti

Performance		<i>Why is this important?</i>
<i>Data from submitted Financial Statements</i>		
Current Assets	\$ 2,009,318	
Current Liabilities	\$ 116,446	
Total Liabilities	\$ 116,446	
Total Unrestricted Net Assets	\$ 1,784,903	
Largest Revenue Source	\$ 2,920,426	
Total Revenue	\$ 3,138,861	
Total Program Expenses	\$ 2,986,629	
Total Expenses	\$ 3,217,028	
Total Contributed Income	\$ 179,365	<i>UW, special events, contributed facilities, gifts and donati</i>
Total Fundraising Expenses	\$ 13,333	

Reliance Ratio	93%	<i>An indication of a reliance on a type of income generation, which requires focus on that area.</i>
<i>Program service fees is largest source.</i>		
Program Cost Ratio	93%	<i>This is how much of the organization's total expenses go to program operations.</i>
Fundraising Efficiency Ratio	\$ 13.45	<i>Amount raised per dollar spent. Higher is better.</i>
Current Ratio	\$ 17.26	<i>Amount of current assets per dollar of current liabilities. This should be at least \$1, but higher is better.</i>
Debt Ratio	\$ 0.07	<i>Amount of liabilities per dollar of unrestricted net assets. Under \$2 is comfortable, but lower is better.</i>

United Way of Mid-Maine Community Investment Review

Organization Financial Evaluation Worksheet

2018

Organization Name:	Community Dental Center
Reviewer Name:	Kristen Otenti

Performance		<i>Why is this important?</i>
<i>Data from submitted Financial Statements</i>		
Current Assets	\$ 518,002	
Current Liabilities	\$ 14,541	
Total Liabilities	\$ 14,541	
Total Unrestricted Net Assets	\$ 231,376	
Largest Revenue Source	\$ 932,255	
Total Revenue	\$ 1,031,617	
Total Program Expenses	\$ 479,668	
Total Expenses	\$ 579,404	
Total Contributed Income	\$ 55,995	
Total Fundraising Expenses	\$ 1	

Reliance Ratio	90%	<i>An indication of a reliance on a type of income generation, which requires focus on that area.</i>
	<i>Dental revenue is largest source.</i>	
Program Cost Ratio	83%	<i>This is how much of the organization's total expenses go to program operations.</i>
Fundraising Efficiency Ratio	\$ 55,995.00	<i>Amount raised per dollar spent. Higher is better.</i>
Current Ratio	\$ 35.62	<i>Amount of current assets per dollar of current liabilities. This should be at least \$1, but higher is better.</i>
Debt Ratio	\$ 0.06	<i>Amount of liabilities per dollar of unrestricted net assets. Under \$2 is comfortable, but lower is better.</i>

United Way of Mid-Maine Community Investment Review

Organization Financial Evaluation Worksheet

2018

Organization Name:	Day One
Reviewer Name:	Kristen Otenti

Performance		<i>Why is this important?</i>
<i>Data from submitted Financial Statements</i>		
Current Assets	\$ 978,487	
Current Liabilities	\$ 359,283	
Total Liabilities	\$ 882,889	
Total Unrestricted Net Assets	\$ 1,122,016	
Largest Revenue Source	\$ 2,130,125	
Total Revenue	\$ 4,711,068	
Total Program Expenses	\$ 3,569,066	
Total Expenses	\$ 4,329,861	
Total Contributed Income	\$ 213,317	<i>donations, private grants, Uws</i>
Total Fundraising Expenses	\$ 82,510	

Reliance Ratio	45%	<i>An indication of a reliance on a type of income generation, which requires focus on that area.</i>
<i>Residential Programs is largest source.</i>		
Program Cost Ratio	82%	<i>This is how much of the organization's total expenses go to program operations.</i>
Fundraising Efficiency Ratio	\$ 2.59	<i>Amount raised per dollar spent. Higher is better.</i>
Current Ratio	\$ 2.72	<i>Amount of current assets per dollar of current liabilities. This should be at least \$1, but higher is better.</i>
Debt Ratio	\$ 0.79	<i>Amount of liabilities per dollar of unrestricted net assets. Under \$2 is comfortable, but lower is better.</i>

United Way of Mid-Maine Community Investment Review

Organization Financial Evaluation Worksheet

2018

Organization Name:	Family Violence Project
Reviewer Name:	Kristen Otenti

Performance		<i>Why is this important?</i>
<i>Data from submitted Financial Statements</i>		
Current Assets	\$ 1,036,229	
Current Liabilities	\$ 152,593	
Total Liabilities	\$ 421,704	
Total Unrestricted Net Assets	\$ 963,964	
Largest Revenue Source	\$ 1,300,159	
Total Revenue	\$ 1,913,290	
Total Program Expenses	\$ 1,662,289	
Total Expenses	\$ 1,797,543	
Total Contributed Income	\$ 204,831	<i>UW, Contributions, Fundraising and Sales, In-Kind, grants</i>
Total Fundraising Expenses	\$ 5,652	

Reliance Ratio	68%	<i>An indication of a reliance on a type of income generation, which requires focus on that area.</i>
<i>Federal and State Grants is largest source.</i>		
Program Cost Ratio	92%	<i>This is how much of the organization's total expenses go to program operations.</i>
Fundraising Efficiency Ratio	\$ 36.24	<i>Amount raised per dollar spent. Higher is better.</i>
Current Ratio	\$ 6.79	<i>Amount of current assets per dollar of current liabilities. This should be at least \$1, but higher is better.</i>
Debt Ratio	\$ 0.44	<i>Amount of liabilities per dollar of unrestricted net assets. Under \$2 is comfortable, but lower is better.</i>

United Way of Mid-Maine Community Investment Review

Organization Financial Evaluation Worksheet

2017

Organization Name:	<i>Hospice Volunteers of Somerset County</i>
Reviewer Name:	Kristen Otenti

Performance		<i>Why is this important?</i>
<i>Data from submitted Financial Statements</i>		
Current Assets	\$ 162,448	
Current Liabilities	\$ 16,221	
Total Liabilities	\$ 16,221	
Total Unrestricted Net Assets	\$ 93,200	
Largest Revenue Source	\$ 26,091	
Total Revenue	\$ 111,914	
Total Program Expenses	\$ 60,425	<i>used % program from py 990</i>
Total Expenses	\$ 103,537	
Total Contributed Income	\$ 76,329	<i>Direct, Indirect, Auction & Dinner, Donations, revenue from</i>
Total Fundraising Expenses	\$ 5,239	

Reliance Ratio	23%	<i>An indication of a reliance on a type of income generation, which requires focus on that area.</i>
<i>Non-government grants is largest source.</i>		
Program Cost Ratio	58%	<i>This is how much of the organization's total expenses go to program operations.</i>
Fundraising Efficiency Ratio	\$ 14.57	<i>Amount raised per dollar spent. Higher is better.</i>
Current Ratio	\$ 10.01	<i>Amount of current assets per dollar of current liabilities. This should be at least \$1, but higher is better.</i>
Debt Ratio	\$ 0.17	<i>Amount of liabilities per dollar of unrestricted net assets. Under \$2 is comfortable, but lower is better.</i>

United Way of Mid-Maine Community Investment Review

Organization Financial Evaluation Worksheet

2018

Organization Name:	Hospice Volunteers of Waterville Area
Reviewer Name:	UWMM Staff

Performance		<i>Why is this important?</i>
<i>Data from submitted Financial Statements</i>		
Current Assets	\$ 153,616	
Current Liabilities	\$ 4,278	
Total Liabilities	\$ 36,019	
Total Unrestricted Net Assets	\$ 432,056	<i>Retained Earnings</i>
Largest Revenue Source	\$ 78,907	
Total Revenue	\$ 277,500	
Total Program Expenses	\$ 8,726	
Total Expenses	\$ 231,573	
Total Contributed Income	\$ 191,303	<i>general donations, annual appeal, healing garden, memor</i>
Total Fundraising Expenses	\$ 12,171	

Reliance Ratio	28%	<i>An indication of a reliance on a type of income generation, which requires focus on that area.</i>
	<i>Fundraising is largest source.</i>	
Program Cost Ratio	4%	<i>This is how much of the organization's total expenses go to program operations.</i>
Fundraising Efficiency Ratio	\$ 15.72	<i>Amount raised per dollar spent. Higher is better.</i>
Current Ratio	\$ 35.91	<i>Amount of current assets per dollar of current liabilities. This should be at least \$1, but higher is better.</i>
Debt Ratio	\$ 0.08	<i>Amount of liabilities per dollar of unrestricted net assets. Under \$2 is comfortable, but lower is better.</i>

United Way of Mid-Maine Community Investment Review

Organization Financial Evaluation Worksheet

2018

Organization Name:	Kennebec Behavioral Health
Reviewer Name:	Kristen Otenti

Performance		<i>Why is this important?</i>
<i>Data from submitted Financial Statements</i>		
Current Assets	\$ 11,775,462	
Current Liabilities	\$ 7,355,604	
Total Liabilities	\$ 10,035,669	
Total Unrestricted Net Assets	\$ 8,235,637	
Largest Revenue Source	\$ 25,077,235	
Total Revenue	\$ 30,543,010	
Total Program Expenses	\$ 26,392,400	
Total Expenses	\$ 30,022,409	
Total Contributed Income	\$ 1,527,829	<i>fundraising donations muni conts, other grants</i>
Total Fundraising Expenses	\$ 84,710	

Reliance Ratio	82%	<i>An indication of a reliance on a type of income generation, which requires focus on that area.</i>
<i>Net patient service revenue is largest source.</i>		
Program Cost Ratio	88%	<i>This is how much of the organization's total expenses go to program operations.</i>
Fundraising Efficiency Ratio	\$ 18.04	<i>Amount raised per dollar spent. Higher is better.</i>
Current Ratio	\$ 1.60	<i>Amount of current assets per dollar of current liabilities. This should be at least \$1, but higher is better.</i>
Debt Ratio	\$ 1.22	<i>Amount of liabilities per dollar of unrestricted net assets. Under \$2 is comfortable, but lower is better.</i>

United Way of Mid-Maine Community Investment Review

Organization Financial Evaluation Worksheet

2017

Organization Name:	KVCAP
Reviewer Name:	Kristen Otenti

Performance		<i>Why is this important?</i>
<i>Data from submitted Financial Statements</i>		
Current Assets	\$ 4,775,151	
Current Liabilities	\$ 3,432,298	
Total Liabilities	\$ 16,051,861	
Total Unrestricted Net Assets	\$ 1,816,531	
Largest Revenue Source	\$ 14,195,796	
Total Revenue	\$ 25,200,996	
Total Program Expenses	\$ 23,568,389	
Total Expenses	\$ 25,482,407	
Total Contributed Income	\$ 1,471,643	<i>in-kind, other, {(grants & contracts) - gov sources} (listed in</i>
Total Fundraising Expenses	\$ 20,831	

Reliance Ratio	56%	<i>An indication of a reliance on a type of income generation, which requires focus on that area.</i>
<i>Grants and Contracts is largest source.</i>		
Program Cost Ratio	92%	<i>This is how much of the organization's total expenses go to program operations.</i>
Fundraising Efficiency Ratio	\$ 70.65	<i>Amount raised per dollar spent. Higher is better.</i>
Current Ratio	\$ 1.39	<i>Amount of current assets per dollar of current liabilities. This should be at least \$1, but higher is better.</i>
Debt Ratio	\$ 8.84	<i>Amount of liabilities per dollar of unrestricted net assets. Under \$2 is comfortable, but lower is better.</i>

United Way of Mid-Maine Community Investment Review

Organization Financial Evaluation Worksheet

2018

Organization Name:	
Reviewer Name:	UWMM Staff

Performance		<i>Why is this important?</i>
<i>Data from submitted Financial Statements</i>		
Current Assets		
Current Liabilities		
Total Liabilities		
Total Unrestricted Net Assets		
Largest Revenue Source	\$ 3,750	
Total Revenue	\$ 11,222	
Total Program Expenses	\$ 1,409	<i>trainings, books, ebooks,</i>
Total Expenses	\$ 9,420	
Total Contributed Income	\$ 11,222	<i>all revenue</i>
Total Fundraising Expenses	\$ 1,999	<i>annual appeal, advertising & outreach</i>

Reliance Ratio	33%	<i>An indication of a reliance on a type of income generation, which requires focus on that area.</i>
	<i>United Way is largest source.</i>	
Program Cost Ratio	15%	<i>This is how much of the organization's total expenses go to program operations.</i>
Fundraising Efficiency Ratio	\$ 5.61	<i>Amount raised per dollar spent. Higher is better.</i>
Current Ratio	#DIV/0!	<i>Amount of current assets per dollar of current liabilities. This should be at least \$1, but higher is better.</i>
Debt Ratio	#DIV/0!	<i>Amount of liabilities per dollar of unrestricted net assets. Under \$2 is comfortable, but lower is better.</i>

United Way of Mid-Maine Community Investment Review

Organization Financial Evaluation Worksheet

2017

Organization Name:	Maine Children's Home
Reviewer Name:	Kristen Otenti

Performance		<i>Why is this important?</i>
<i>Data from submitted Financial Statements</i>		
Current Assets	\$ 460,412	
Current Liabilities	\$ 332,879	
Total Liabilities	\$ 332,879	
Total Unrestricted Net Assets	\$ 3,000,136	
Largest Revenue Source	\$ 907,561	
Total Revenue	\$ 2,644,709	
Total Program Expenses	\$ 2,171,347	
Total Expenses	\$ 2,481,657	
Total Contributed Income	\$ 650,093	<i>total public support</i>
Total Fundraising Expenses	\$ 161,568	

Reliance Ratio	34%	<i>An indication of a reliance on a type of income generation, which requires focus on that area.</i>
	<i>Program Fees</i> is largest source.	
Program Cost Ratio	87%	<i>This is how much of the organization's total expenses go to program operations.</i>
Fundraising Efficiency Ratio	\$ 4.02	<i>Amount raised per dollar spent. Higher is better.</i>
Current Ratio	\$ 1.38	<i>Amount of current assets per dollar of current liabilities. This should be at least \$1, but higher is better.</i>
Debt Ratio	\$ 0.11	<i>Amount of liabilities per dollar of unrestricted net assets. Under \$2 is comfortable, but lower is better.</i>

United Way of Mid-Maine Community Investment Review

Organization Financial Evaluation Worksheet

2018

Organization Name:	MaineGeneral
Reviewer Name:	Kristen Otenti

Performance		Why is this important?
<i>Data from submitted Financial Statements</i>		
Current Assets	\$ 3,875,650	
Current Liabilities	\$ 3,192,643	
Total Liabilities	\$ 3,192,643	
Total Unrestricted Net Assets	\$ 3,387,606	
Largest Revenue Source	\$ 20,398,205	
Total Revenue	\$ 22,347,657	
Total Program Expenses	\$ 18,758,795	<i>see 990 for Maine General Health Group Return; % of total</i>
Total Expenses	\$ 21,360,580	
Total Contributed Income	\$ 1,931,955	<i>other revenue</i>
Total Fundraising Expenses	\$ 26,397	

Reliance Ratio	91%	<i>An indication of a reliance on a type of income generation, which requires focus on that area.</i>
		<i>Net patient service revenue is largest source.</i>
Program Cost Ratio	88%	<i>This is how much of the organization's total expenses go to program operations.</i>
Fundraising Efficiency Ratio	\$ 73.19	<i>Amount raised per dollar spent. Higher is better.</i>
Current Ratio	\$ 1.21	<i>Amount of current assets per dollar of current liabilities. This should be at least \$1, but higher is better.</i>
Debt Ratio	\$ 0.94	<i>Amount of liabilities per dollar of unrestricted net assets. Under \$2 is comfortable, but lower is better.</i>

United Way of Mid-Maine Community Investment Review

Organization Financial Evaluation Worksheet

2017

Organization Name:	Mid-Maine Homeless Shelter
Reviewer Name:	Kristen Otenti

Performance		<i>Why is this important?</i>
<i>Data from submitted Financial Statements</i>		
Current Assets	\$ 1,683,736	
Current Liabilities	\$ 37,295	
Total Liabilities	\$ 1,037,295	
Total Unrestricted Net Assets	\$ 2,824,150	
Largest Revenue Source	\$ 521,182	
Total Revenue	\$ 1,097,041	
Total Program Expenses	\$ 724,911	
Total Expenses	\$ 872,511	
Total Contributed Income	\$ 401,811	<i>grants and donation, special events, in-kind</i>
Total Fundraising Expenses	\$ 10,566	

Reliance Ratio	48%	<i>An indication of a reliance on a type of income generation, which requires focus on that area.</i>
<i>Program income is largest source.</i>		
Program Cost Ratio	83%	<i>This is how much of the organization's total expenses go to program operations.</i>
Fundraising Efficiency Ratio	\$ 38.03	<i>Amount raised per dollar spent. Higher is better.</i>
Current Ratio	\$ 45.15	<i>Amount of current assets per dollar of current liabilities. This should be at least \$1, but higher is better.</i>
Debt Ratio	\$ 0.37	<i>Amount of liabilities per dollar of unrestricted net assets. Under \$2 is comfortable, but lower is better.</i>

United Way of Mid-Maine Community Investment Review

Organization Financial Evaluation Worksheet

2018

Organization Name:	Spectrum Generations
Reviewer Name:	Kristen Otenti

Performance		<i>Why is this important?</i>
<i>Data from submitted Financial Statements</i>		
Current Assets	\$ 1,699,303	
Current Liabilities	\$ 988,619	
Total Liabilities	\$ 2,191,221	
Total Unrestricted Net Assets	\$ 3,756,620	
Largest Revenue Source	\$ 4,320,955	
Total Revenue	\$ 8,931,875	
Total Program Expenses	\$ 7,314,196	
Total Expenses	\$ 8,532,521	
Total Contributed Income	\$ 1,353,873	<i>contributions, events and activities, in-kind, {grants & cont</i>
Total Fundraising Expenses	\$ 41,739	

Reliance Ratio	48%	<i>An indication of a reliance on a type of income generation, which requires focus on that area.</i>
<i>Program Service fees is largest source.</i>		
Program Cost Ratio	86%	<i>This is how much of the organization's total expenses go to program operations.</i>
Fundraising Efficiency Ratio	\$ 32.44	<i>Amount raised per dollar spent. Higher is better.</i>
Current Ratio	\$ 1.72	<i>Amount of current assets per dollar of current liabilities. This should be at least \$1, but higher is better.</i>
Debt Ratio	\$ 0.58	<i>Amount of liabilities per dollar of unrestricted net assets. Under \$2 is comfortable, but lower is better.</i>