

Tampa Lighthouse for the Blind, Inc.  
December 31, 2017

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  
Total Expenses

	2017	Benchmark	2017 Meets Benchmark	2016	2016 Meets Benchmark	
	2,664,702	88%	> 65%	YES	88%	YES
	3,028,078					
	114,559	5%	< 35%	YES	5%	YES
	2,441,131					
	4,058,426	1.34	< 3	YES	1.28	YES
	3,028,078					
	2,664,702	88%	> 60%	YES	88%	YES
	3,028,078					
	248,817	8%	< 15%	YES	7%	YES
	3,170,384					
	347,703	1.38	3-6 months	NO	2.46	NO
	252,340	months			months	
	1,375,995	5.45	3-6 months	YES	6.29	YES
	252,340	months			months	
	4,166,348	16.51	3-6 months	YES	15.84	YES
	252,340	months			months	
	363,376	11%	< 25%	YES	11%	YES
	3,170,384					
	4,299,070	19.12	At least 1:1	YES	19.36	YES
	224,852					
	480,030	2.13	At least 1:1	YES	3.42	YES
	224,852					

2 Spend no more than 35% of related contributions on fundraising

Total Fund Raising Expenses  
Total Related Contributions

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

Unrestricted Net Assets less PPE  
Total Expenses

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  
Total Expenses

General Guidelines

5 Administration costs no more than 15% of total revenues

Administration Expenses  
Total Revenues

6 Cash reserves of at least 3 months expenses

Cash at end of year  
Total Expenses/12

7 Cash and brokered CDs of at least 3 months expenses

Cash and brokered CDs at end of year  
Total Expenses/12

8 Cash and investments (incl brokered CDs) of at least 3 months expenses

Cash and investments at end of year  
Total Expenses/12

9 Total fundraising and administrative expense should be less than 25%

Total Administrative & Fundraising  
Total Revenues

10 Current ratio at least 1:1 or greater (with investments as current)

Current Assets  
Current Liabilities

11 Current ratio at least 1:1 or greater (without investments as current)

Current Assets  
Current Liabilities