

Tampa Lighthouse for the Blind, Inc.  
d/b/a Lighthouse for the Blind & Low Vision  
December 31, 2022

**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)*
- 2 Spend no more than 35% of related contributions on fundraising
- 3 Net assets without donor restrictions available for use should not be more than 3 times the past year's annual 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)*

**General Guidelines**

- 5 Administration costs no more than 15% of total revenues
- 7 Cash and money market funds of at least 3 months expenses
- 8 Cash and investments (including money market funds) of at least 3 months expenses
- 9 Total fundraising and administrative expense should be less than 25%
- 10 Current ratio at least 1:1 or greater (with investments as current)
- 11 Current ratio at least 1:1 or greater (without investments as current)

	2022	Benchmark	2022 Meets Benchmark	2021	2021 Meets Benchmark	
<u>Program Expenses</u>	2,853,780	88%	> 65%	YES	86%	YES
<u>Total Expenses</u>	3,260,220					
<u>Total Fund Raising Expenses</u>	196,091	7%	< 35%	YES	6%	YES
<u>Total Related Contributions</u>	2,684,314					
<u>Net Assets Without Donor Restrictions</u>	4,068,885	1.25	< 3	YES	1.63	YES
<u>Total Expenses</u>	3,260,220					
<u>Program Expenses</u>	2,853,780	88%	> 60%	YES	86%	YES
<u>Total Expenses</u>	3,260,220					
<u>Administration Expenses</u>	210,349	7%	< 15%	YES	8%	YES
<u>Total Revenues</u>	2,940,168					
<u>Cash and money market funds at end of year</u>	1,073,931	3.95	3-6 months	YES	2.63	NO
<u>Total Expenses/12</u>	271,685	months				
<u>Cash and investments at end of year</u>	4,178,753	15.38	3-6 months	YES	20.13	YES
<u>Total Expenses/12</u>	271,685	months			months	
<u>Total Administrative &amp; Fundraising</u>	406,440	14%	< 25%	YES	13%	YES
<u>Total Revenues</u>	2,940,168					
<u>Current Assets</u>	4,326,070	15.29	At least 1:1	YES	19.78	YES
<u>Current Liabilities</u>	283,002					
<u>Current Assets</u>	359,550	1.27	At least 1:1	YES	1.96	YES
<u>Current Liabilities</u>	283,002					