Children's Services Council of Broward County
FINANCIAL VIABILITY TEST

Proposal/Contract: _____

Agency Name: _____

	YES (1)	NO (0)
I. Other Financial Information:		
1. The Organization received an Unmodified opinion.	0	
2. There is no "Going Concern" comment.	0	
3. The Notes to the Financial Statements are complete and explanatory.	0	
4. There are no significant "Related Party" transactions that materially affect the Financial Statements.	0	
Total Points - Other Financial Information	0	0

II. Financial Ratios:

From the Financial Statements, calculate and enter the total dollar amount for each of the following items:

Current Assets	0	Current Liabilities	0
Total Assets	0	Total Liabilities	0
Unrestricted Net Assets	0	Property Plant & Equipment (PPE)	0
PPE Debt	0	Annual Expenses	0

Points:

	Ratio	Formula	Result	(0) Requires Fiscal Agent	(1) Provisional	(2) Conditional	(3) Acceptable	(4) Excellent
0	**Current Ratio**	Current Assets / Current Liabilities	#DIV/0!	Under 89%	Between 89% - 90%	Between 91% - 100%	Between 101%-149%	Greater than 150%
0	**Months of Liquid Net Assets**	Unrestricted Net Assets - (PPE - PPE Debt) / Average Monthly Expenses	#DIV/0!	Less than 0.1	0.1 to 0.4	0.5 to 0.9	1 to 1.9	Greater than 2
0	**Current Liabilities as a Percentage of Annual Expenses**	Current Liabilities / Annual Expenses	#DIV/0!	Greater than 14%	Between 12.1% to 14%	Between 10.1% to 12%	Between 8.1% to 10%	Less than 8%
0	**Debt Ratio**	Total Liabilities / Total Assets	#DIV/0!	Greater than 75%	Between 50.1% to 75%	Between 30.1% to 50%	Between 15.1% to 30%	Less than 15%

0 **Total Points - Financial Ratios**

_____ **Single Audit:** If there is a Single Audit, are there any material weaknesses? (Deduct 2 points)

0 **Total Points - All Sections**

General Comments:

✓ _____

_____

III. Action: If the total Points fall within the following ranges

Under 6	Requires a qualified Fiscal Agent
6-9	Provisional - May be awarded a contract up to $80,800 annually
10-13	Conditional - May be awarded a contract up to $215,400 annually
14 & Over	No award limitations

Preparer: _____ **Reviewer:** _____

Revised 6/20/2019