

THE SEATTLE HUMANE SOCIETY

PRESENTATION SUPPLEMENT

I. COMMON-SIZED RATIOS

a. **Common Sized Ratios:** $\frac{\text{Current Asset}}{\text{Total Current Assets}} \times 100$
Balance Sheet

Common Sized Ratios: Balance Sheet	2007	2006	2005
Cash & Equivalents	16.24	47.07	49.88
Investments	76.13	45.33	33.72
Bequests Receivables	4.76	3.92	11.42
Prepaid Expenses & Other Assets	0.60	1.41	2.68
Inventory	2.27	2.28	2.30

b. **Common Sized Ratios:** $\frac{\text{Item}}{\text{Total unrestricted revenues and other support}} \times 100$
Activity Statement

Common Sized Ratios: Activity Statement	2007	2006	2005
Total Public Support	68.05	65.01	69.04
Public Support: Contributions	45.94	41.74	35.94
Public Support: Bequests	7.84	8.92	18.48
Public Support: Special Events	12.81	13.21	11.48
Public Support: In-kind Donations	1.46	1.14	3.14

Common Sized Ratios: Activity Statement	2007	2006	2005
Total Revenue	26.13	27.12	26.94
Revenue: Adoption Fees	10.86	11.32	12.22
Revenue: Boarding	6.86	6.45	6.13
Revenue: Other Program Services	7.77	8.63	7.85
Revenue: Merchandise Sales	0.64	0.72	0.74

II. LIQUIDITY RATIOS

a. Current Ratio

$$\frac{\text{Current Assets}}{\text{Current Liabilities}}$$

Liquidity Ratio:	2007	2006	2005
Current Ratio	10.51	15.059	11.66

b. Days of Cash on Hand

$$\frac{\text{Cash + Marketable Securities}}{(\text{Operating Expenses - Misc - Depreciation})/365}$$

Liquidity Ratio:	2007	2006	2005
Days of Cash on Hand	76	231	242

III. ASSET TURNOVER RATIOS

a. Fixed Asset Turnover Ratio

$$\frac{\text{Total Unrestricted Revenues and Support}}{\text{Net Fixed Assets}}$$

Asset Turnover Ratio:	2007	2006	2005
Fixed Asset Turnover Ratio	4.50	5.30	4.34

b. Total Asset Turnover Ratio

$$\frac{\text{Total Unrestricted Revenues and Support}}{\text{Total Assets}}$$

Asset Turnover Ratio:	2007	2006	2005
Total Asset Turnover Ratio	0.65	0.69	0.71

IV. LEVERAGE AND COVERAGE RATIOS

a. Debt ratio (using total liabilities)

$$\frac{\text{Total Debt (using total liabilities)}}{\text{Total Assets}}$$

Leverage Ratio:	2007	2006	2005
Debt Ratio (using total liabilities)	0.08	0.06	0.08

b. Times-interest-earned ratio

$$\frac{\text{Income} + \text{Interest Expense}}{\text{Interest Expense}} \quad \text{where income} = \text{increase in unrestricted net asset}$$

Coverage Ratio:	2007	2006	2005
Times-interest-earned Ratio	186	270.54	316.47

V. PROFITABILITY RATIOS

a. Total Margin Ratio

$$\frac{\text{Increase in Net Assets}}{\text{Total Unrestricted Revenues \& Other Support}}$$

Profitability Ratio:	2007	2006	2005
Total Margin Ratio	0.05	0.08	0.13

b. Return on Net Assets (RONA) Ratio

$$\frac{\text{Increase in Net Assets}}{\text{Net Assets}}$$

Profitability Ratio:	2007	2006	2005
RONA Ratio	0.03	0.06	0.10

VI. PROGRAM SERVICES RATIOS

Program Services Expenses
Total Expenses

Program Services Ratios:	2007	2006	2005
Total Program Services	0.77	0.76	0.74
Adoption Services	0.71	0.69	0.71
Boarding Services	0.06	0.06	0.07
Veterinarian Clinic Services	0.06	0.04	0.04
Education Program & Other Services	0.16	0.22	0.18