

Understanding Components of Net Assets



Liquid Unrestricted Net Assets (LUNA)		
	Year 2: _____	Year 1: _____
Total Unrestricted Net Assets:	<input type="text"/>	<input type="text"/>
Subtract Board Designated Net Assets:	- <input type="text"/>	<input type="text"/>
Subtract Net Fixed Assets:	- <input type="text"/>	<input type="text"/>
Add Mortgages:	+ <input type="text"/>	<input type="text"/>
TOTAL LUNA:	<input type="text"/>	<input type="text"/>
<i>Average Monthly Expenses</i>		
Total annual expense divided by 12:	<input type="text"/>	<input type="text"/>
MONTHS OF LUNA:		
Total LUNA divided by avg. monthly expenses:	<input type="text"/>	<input type="text"/>
Other Net Assets		
Board Designated Net Assets:	<input type="text"/>	<input type="text"/>
Temporarily Restricted Net Assets:	<input type="text"/>	<input type="text"/>
Permanently Restricted Net Assets:	<input type="text"/>	<input type="text"/>