



Nonprofit FP&A; Management reporting case

Completed portfolio work sample. A fictional 12-month dataset connects budget and forecast variance analysis with a reconciled cash bridge and restricted-fund reporting. All amounts are USD. No employer records or actual nonprofit results are represented.

The business question

Where is performance diverging from plan, and how much cash is available for future operations?

Full-year measure	Result
Revenue	\$2,071,200
Expenses	\$1,812,900
Operating surplus	\$258,300
Ending cash	\$558,300
Unrestricted ending cash	\$355,500

Management conclusion

Revenue finishes \$19,200 above budget, but spending exceeds budget by \$72,900. The resulting surplus is \$53,700 below plan. Cash increases, although \$202,800 of the closing balance remains restricted and cannot be treated as general-purpose liquidity.

Recommended next actions

Review program expense drivers against supporting records, separate restricted from unrestricted cash in every management pack, and refresh the rolling forecast using documented volume and cost assumptions. These are case-study actions, not claims about a real organization.

Deliverables

Interactive web dashboard with monthly, quarterly and YTD views; formula-based Excel workbook with editable synthetic inputs, reporting controls, cash schedules and a trend chart; this management case study. Power BI is an optional future implementation and is not included.



Budget, forecast & variance findings

Full year	Budget	Actual	Variance
Revenue	\$2,052,000	\$2,071,200	\$19,200
Expenses	\$1,740,000	\$1,812,900	\$72,900
Net surplus	\$312,000	\$258,300	(\$53,700)

Variance = actual minus comparator. Positive revenue variance is favorable; positive expense variance is unfavorable. Net surplus variance combines the two effects.

Full year	Forecast	Actual	Variance
Revenue	\$2,061,000	\$2,071,200	\$10,200
Expenses	\$1,855,200	\$1,812,900	(\$42,300)
Net surplus	\$205,800	\$258,300	\$52,500

January program spending

Program expenses are \$134,500 against a \$120,000 budget: \$14,500 unfavorable, or 12.1%. January total expenses of \$158,500 exceed revenue of \$155,000, producing a \$3,500 deficit. Later positive monthly balances do not remove the need to explain that initial overspend.

What the data can and cannot establish

The schedules establish the amount, period and financial effect of each variance. They do not establish a vendor, event, staffing or timing cause. Obtain ledger detail and responsible-manager explanations before assigning causes or changing budgets.

Forecast discipline

The supplied forecast is an independent synthetic comparison series, not a predictive algorithm. Actual results outperform this forecast while underperforming the original budget. The reporting pack retains both baselines to avoid confusing a favorable forecast comparison with delivery against the approved plan.



Cash, restricted funds & model controls

Cash bridge	USD
Opening cash	\$300,000
Collections	\$2,071,200
Payments	(\$1,812,900)
Closing cash	\$558,300

Fund	Opening	Inflows	Usage	Closing
Restricted	\$180,000	\$606,000	\$583,200	\$202,800
Unrestricted	\$120,000	\$1,465,200	\$1,229,700	\$355,500

Reconciliation

Opening cash + collections - payments = closing cash. Restricted closing cash + unrestricted closing cash = total closing cash. Restricted inflows and usage are subsets of total collections and payments, so they are not added a second time. All monthly and selected-period fund bridges reconcile.

Workbook guide

Dashboard: choose reporting month 1-12 and view 1 monthly, 2 calendar quarter or 3 YTD. The quarter view includes the entire selected calendar quarter. **Monthly:** inspect formula-based reporting and fund checks. **Inputs:** edit blue cells containing starting cash and the 12-month fictional ledger. Formula cells calculate the outputs; zero fund checks confirm the bridge.

Scope and provenance

Source: repository-owned synthetic teaching dataset in `src/lib/applied-finance.ts`. The case uses a simplified cash basis: all revenue is collected and all expenses paid in-period; fund balances equal cash. It excludes receivables, payables, noncash expenses and grant-accounting recognition. No external operating data or confidential employer information is used.

Educational portfolio work only. This case does not provide personalized financial advice. Independent assumptions and simplified reporting methods are disclosed to make the work reproducible.