

## DISCUSSION GUIDE 3: ASSESSING FINANCIAL RISK

Members of the planning team—together with the CFO, Board Treasurer, and/or members of the Board Finance Committee, if possible—should review the organization’s history and performance in each of the six areas listed below. For each, identify areas where the organization has performed well and areas where it has struggled or might be at some financial risk. Be sure to link your discussions back to the business planning process; think about how each of the strengths and challenges you identify will impact how you go about launching your new venture or how each might impact your chances for success. What could you do going forward to lesson your financial risk?

### Consider:

**Surpluses**

**Reliability of Revenue**

**Costs and Cost Allocation**

**Structure of Assets**

**Liabilities**

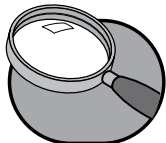
**Liquidity and Reserves**



**Where are we strong?**



**Where are we struggling? Where might we be at risk?**



**How will we acknowledge, leverage, and/or address these strengths and risk factors in the business planning process?**