How Nonprofits Endure:
Balancing Strategy, Data and Operations

SESSION 1: BUILD CLARITY

TURNING FUNDRAISING DATA INTO LEADERSHIP INSIGHTS

JULY 30, 2026

WHAT TO EXPECT TODAY

Turning Fundraising Data into Leadership Insights

1. Determine readiness of fundraising data
2. Build a baseline that explains more than total revenue
3. Translate analytics into downstream decisions
4. Recognize hidden risks in retention, concentration, and capacity

WELCOME

Today's Presenters

Yuki Mosher

Development Officer

Nonprofit Advisory Services

Katie Solomon

Manager

Nonprofit Advisory Services

WHO WE ARE

Firm Overview

armanino

Employees	Team Members in	Firm Ranking
2700+	41 States	20th Largest

Canada
Vancouver

India
Ahmedabad
Hyderabad

California
San Ramon
Century City
El Segundo
Irvine
Los Angeles
San Francisco
San Jose
Woodland Hills

Colorado
Denver

Florida
Boca Raton

Georgia
Atlanta
Brunswick
Duluth

Idaho
Boise

Illinois
Chicago

Missouri
St. Louis
St. Charles

New York
New York City
Garden City
White Plains

Pennsylvania
Philadelphia
Scranton

Tennessee
Nashville

Texas
Austin
Dallas

Utah
Salt Lake City

Washington
Bellevue

BUILD CLARITY

The Philanthropic Landscape

Growing, but Unevenly

Sector growth does not guarantee organizational growth.

WHAT IS CHANGING:

- Total giving in 2025 surpassed $600 billion for the first time, growing 5.7% YOY
- K-Shaped Philanthropy:
    - Donors who give from their assets are giving more
    - Donors who give from their income are giving less
- OBBBA
    - Sophisticated donors set up and/or poured assets into a DAF to avoid the new AGI floor and cap on top-bracket deductions
    - Corporate giving likely to decrease as a percentage of revenue
- The Great Wealth Transfer is happening, but at a slower pace than anticipated

Giving USA 2026

More Dollars From Fewer Donors

Revenue can rise while the underlying donor base becomes less resilient.

3.6%

DONOR COUNT

The overall donor pool continues to shrink.

5%

DOLLARS RAISED

Growth is being carried by a smaller group of donors giving more.

0.2%

RETENTION

Modest improvement is being driven primarily by existing relationships, while first-time donors remain less likely to return.

BUILD CLARITY

The Data Behind Sustainable Fundraising

THE DATA BEHIND SUSTAINABLE FUNDRAISING

The Numbers Have Nuance

Fundraising data can explain not only whether performance changed, but why it changed and what to consider next.

01 Are we growing sustainably?
- Revenue trends, donor mix, repeatability

02 Are we retaining relationships?
- Donor retention, upgrades, lapses

Performance

03 Are we overly dependent?
- Gift concentration, revenue mix, funder risk

04 Are we focusing effort where it matters most?
- Portfolio activity, conversion, stewardship

Resilience

05 Are we ready for what's next?
- Pipeline, capacity, data quality, data maturity

Readiness

The Stages of Data Maturity

Maturity may differ across revenue reporting, donor data, pipeline management, and forecasting.

1. Fragmented

Data is scattered across systems, spreadsheets, and inboxes.

2. Reactive

Reports are manually created as needed.

3. Consistent

Core reports are reliable, repeatable, and reviewed regularly.

4. Managed

Roles, definitions, governance, and quality practices are established.

5. Strategic

Data informs planning, prioritization, forecasting, and early action.

PARTICIPANT POLLING QUESTION

How would you describe the maturity of your fundraising data and reporting?

A. **Fragmented**: scattered and inconsistent

B. **Reactive**: created when needed

C. **Consistent**: reliable core reports

D. **Managed**: clear ownership and standards

E. **Strategic**: actively informs decisions

Building Maturity

Growth comes from incremental change that is supported by consistent habits.

Ask better questions

Standardize definitions and entry

Assign ownership and accountability

Review and reconcile regularly

Improve continuously

Becoming a Data Detective

Every report should end with: What decision does this support?

1. Question

What are we trying to understand or decide?

2. Evidence

What data would help answer it?

3. Signal

What pattern, risk, or opportunity is showing up?

4. Decision

What should we change, test, invest in, defer, or stop doing?

Is Our CRM Helping or Haunting Us?

Can we trust our CRM enough to use it for strategy, forecasting, and reporting?

Evidence

- Missing or outdated donor information
- Inconsistent gift, campaign, fund, or pledge coding
- Stale activities, next steps, or portfolio assignments
- Reconciliation gaps between development and finance

Signals

- Reports require manual cleanup
- Retention or lifetime giving may be distorted
- Pipeline and forecast data may be incomplete
- Teams are working from different versions of the truth

Decision

- Conduct a focused CRM health assessment
- Define leadership-critical fields
- Establish shared definitions and ownership
- Create a recurring data-quality and reconciliation rhythm

Key Takeaway

Data Maturity

- Better insights require trusted inputs
- Focus first on accuracy, completeness, timeliness, and consistency
- Start with the fields that drive decisions
- Governance means clear ownership
- Maturity grows through repeatable habits

Detective Mindset

- Start with the question
- Look for the signal beneath the headline number
- Ask what changed, why it changed, and what it means
- Treat revenue as the clue, not the conclusion
- Use patterns to spot risk, opportunity, and capacity needs
- **Separate what the data shows from what leadership infers.**

BUILD CLARITY

Build a Leadership-Ready Performance Baseline

PARTICIPANT POLLING QUESTION

How confident are you in your current fundraising baseline?

A. **Very confident:** Reliable, reconciled, and regularly reviewed
B. **Somewhat confident:** Core reports exist, but definitions or quality vary
C. **Limited confidence:** Reporting requires substantial cleanup or explanation
D. **No shared baseline:** Leadership does not have one consistent starting point

The Benefits of a Performance Baseline

Managing Change Instead of Reacting to Change

Defined Fundraising Performance

- A fundraising baseline provides a clear snapshot of current performance to set realistic growth targets and measure progress.

Risk Identification and Donor Analysis

- Baseline data reveals donor concentration risks and donor behavior, enabling better risk management and strategic decisions.

Supports Governance and Continuity

- Fundraising baselines preserve institutional knowledge and support board governance through data-driven discussions.

Benchmarking and Strategic Planning

- Baselines allow year-over-year comparisons to identify trends and guide sustainable fundraising growth strategies.

Define the Scope and Baseline Period

Set the Parameters

Select Baseline Period

- Using a completed fiscal year allows the baseline to align with finalized financial reporting and, where available, audited results.

Multi-Year Revenue Analysis

- Supplementing one-year data with a five-year rolling view reveals trends and fundraising volatility.

Define Fundraising Scope

- Clearly define included revenue streams like gifts, grants, sponsorships, events, and campaigns for completeness.

Documentation and Assumptions

- Document assumptions on pledges and restricted gifts to ensure consistent categorization and avoid data distortion.

Gather and Organize Historical Data

Prepare the Data for Analysis

Data Hygiene and Reconciliation

- Ensure data quality by removing duplicates, standardizing names, and reconciling totals with financial statements.

Comprehensive Data Collection

- Gather relevant data from donor, finance, online giving, event, and other systems to create a complete view

Categorization and Segmentation

- Categorize revenue by source and segment donors by type for deeper analysis and accurate insights.

Documenting Data Limitations

- Transparency about data gaps or migrations prevents misinterpretation and builds trust in analysis.

Total Revenue and Revenue Mix

Compare revenue, participation, cost, and staff effort by channel to understand where resources are producing value.

TOTAL REVENUE MEASUREMENT

Total fundraising revenue anchors the baseline and includes all philanthropic income within the period, excluding unrelated earnings.

REVENUE SOURCE BREAKDOWN

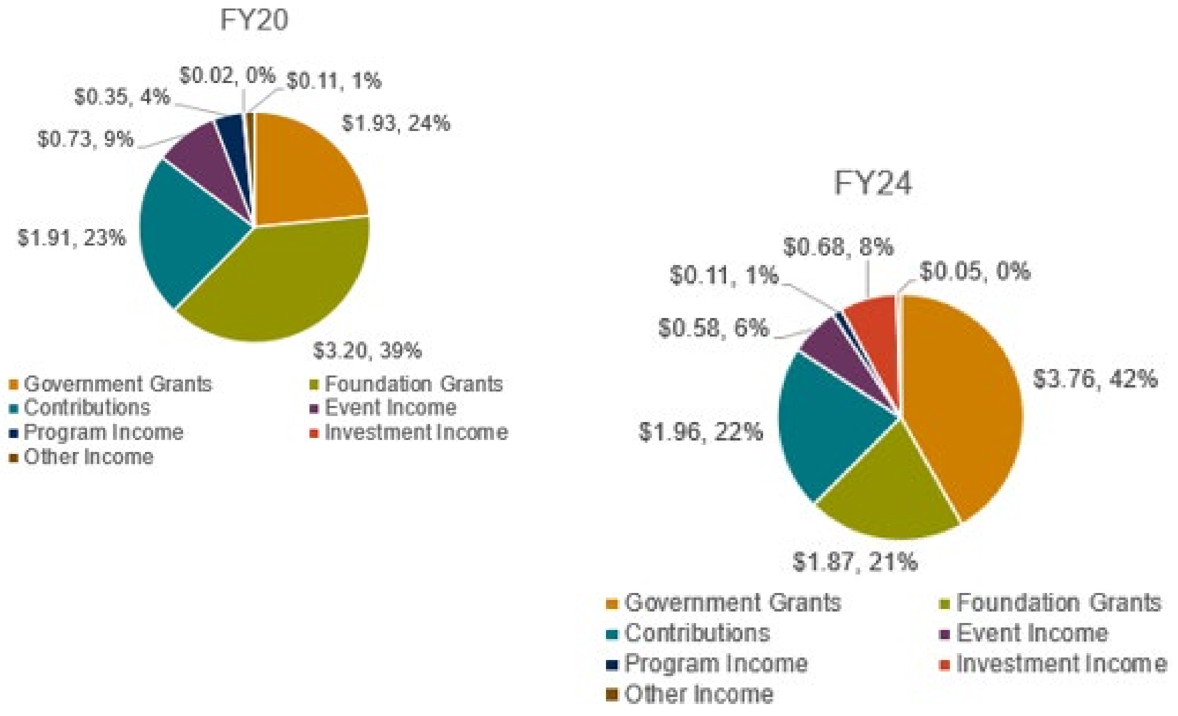
Breaking down revenue by source reveals dependency risks and level of diversification important for sustainability.

CHANNEL EFFECTIVENESS ANALYSIS

Analyzing revenue by fundraising channel highlights which methods like events or digital are most effective to optimize resources.

GIFT SIZE DISTRIBUTION

Assessing revenue from major, mid-level, and small gifts helps evaluate the health and balance of the fundraising pipeline.



Donor Composition and Behavior

Donor composition reveals whether fundraising growth is broad-based or dependent on a narrow group.

KEY DONOR METRICS

Analysis focuses on active donors, new versus returning donors, average gifts, and top donor contributions.

BENCHMARKING REVENUE CONCENTRATION

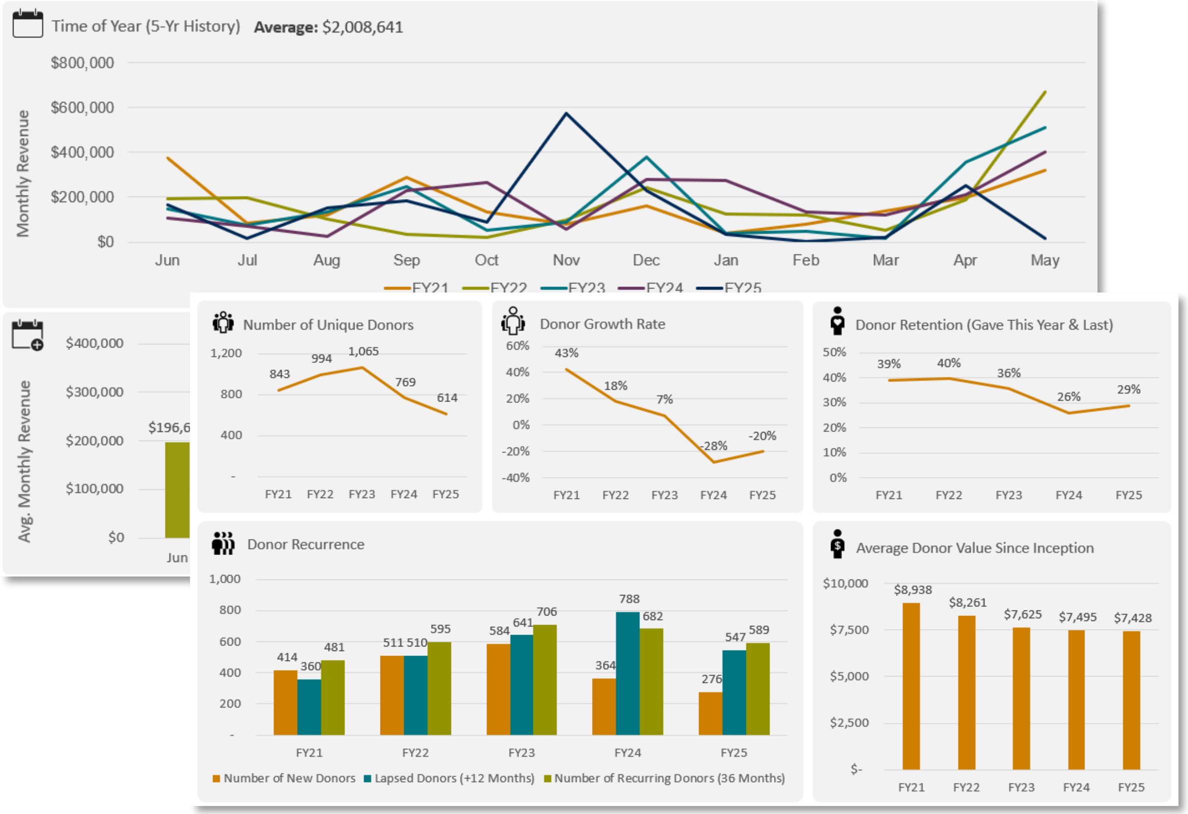
Evaluating revenue share from top donors highlights concentration risks and overreliance issues.

DONOR SEGMENTATION FOR GROWTH

Segmenting by giving level, frequency, and tenure identifies opportunities to upgrade donors.

BEHAVIORAL PATTERNS AND PLANNING

Seasonal giving patterns and appeal responsiveness inform capacity planning and strategy.



Retention and Acquisition Rates

Determining if the organization is building durable relationships or continually replacing lost donors.

DONOR RETENTION IMPORTANCE

Retention rate shows donors giving again, indicating fundraising health and sustainability.

DONOR ACQUISITION DEFINITION

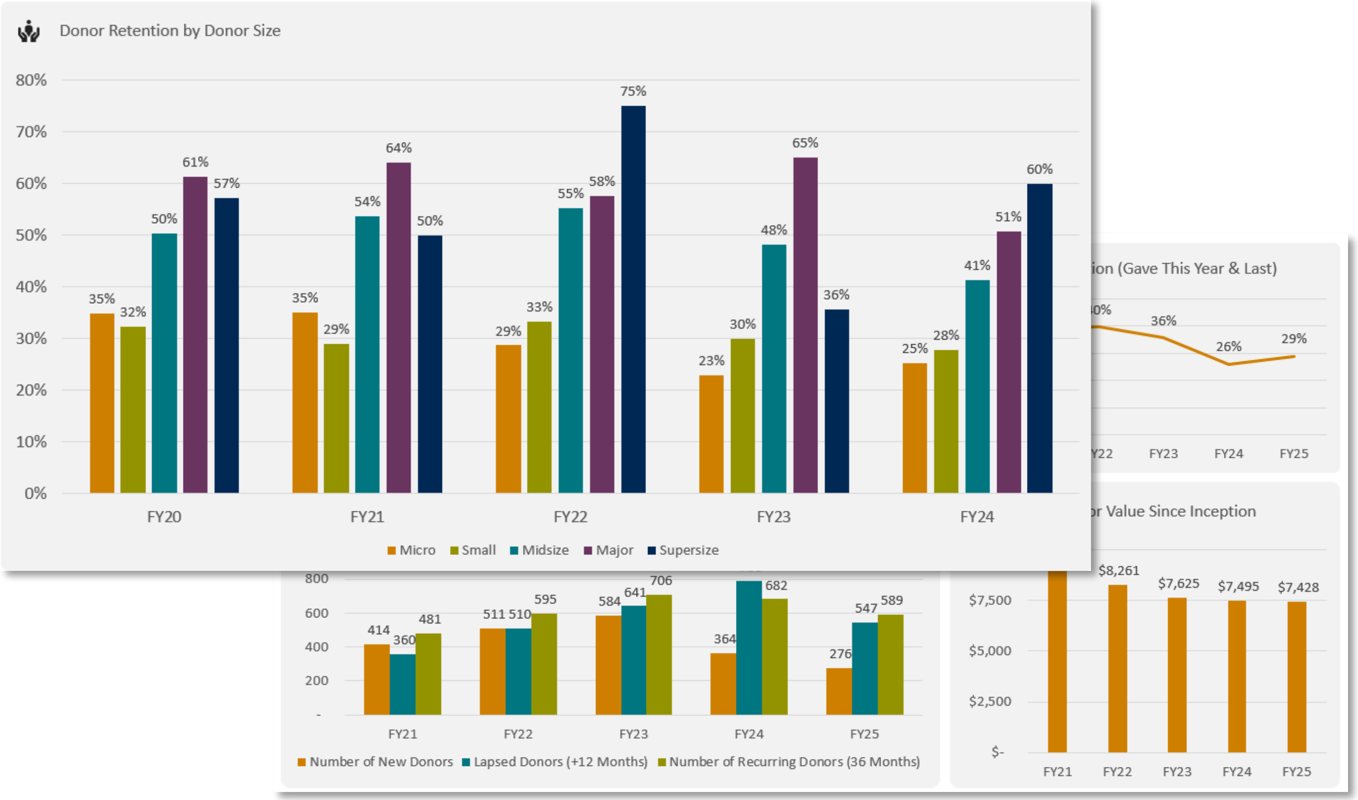
Acquisition rate measures new donors acquired, highlighting growth but with higher costs compared to retention.

SEGMENTATION AND ANALYSIS

Segmenting donors reveals differences between first-time and multi-year donors' loyalty and retention.

STRATEGIC FUNDRAISING METRICS

Tracking retention and acquisition together shows if growth is sustainable or reliant on replacing lapsed donors.



Average Gift Size and Giving Trends

Average gift size can be misleading unless it is viewed alongside donor count, gift frequency, and gift distribution.

AVERAGE GIFT SIZE IMPORTANCE

Average gift size indicates donor generosity and evaluates solicitation effectiveness, calculated by total revenue divided by gift count.

SEGMENTED GIVING TRENDS

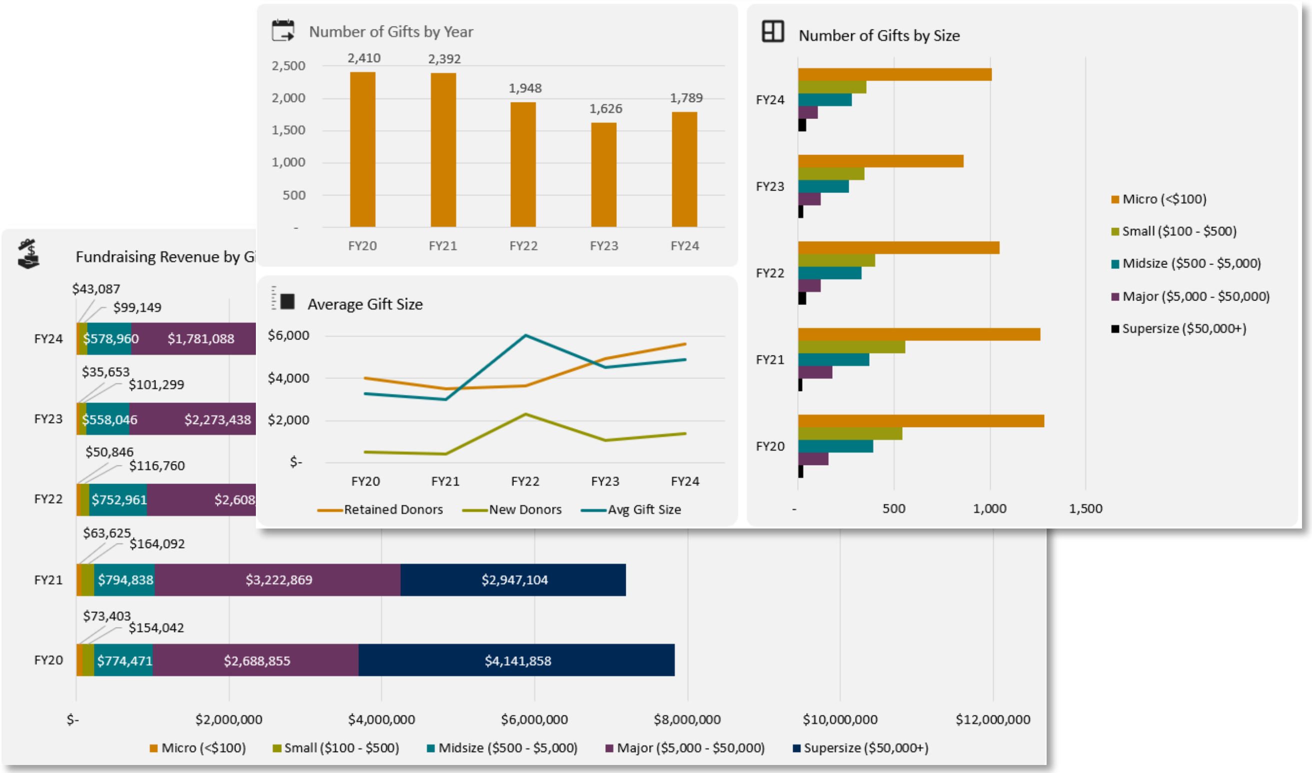
Tracking average gift size by donor segment reveals trends. Growing or shrinking segments can speak volumes about pipeline health.

LONG-TERM GIVING PATTERNS

Monitoring gift size over years detects donor fatigue or growth, helping adjust fundraising strategies accordingly.

FREQUENCY OF GIVING IMPACT

Increasing the number of gifts per donor can match the impact of raising average gift size in fundraising success.



Donor Base Benchmarking

Benchmarks identify where to investigate; they do not create targets.
Always confirm that definitions and peer groups are comparable.

Donors by Life Cycle	FY '25	Benchmark	Variance
New Donors	45.0%	39.9%	5.1%
New Retained Donors	7.2%	8.3%	-1.1%
Repeat Retained Donors	29.0%	37.3%	-8.3%
Recaptured Donors	18.9%	14.4%	-4.5%

Dollars by Donor Size	FY '25	Benchmark	Variance
Micro (under $100)	1.1%	1.6%	-0.5%
Small ($101 - $500)	1.7%	4.8%	-3.1%
Midsize ($500 - $5k)	10.6%	16.0%	-5.4%
Major ($5K - $50K)	28.0%	25.2%	2.8%
Supersize ($50K+)	58.5%	52.5%	6.0%

Retention Rate by Donor Type	FY'25	Benchmark	Variance
New Donors	12.1%	19.4%	-7.3%
Repeat Retained Donors	54.0%	69.2%	-15.2%

- How is your organization measuring up to industry averages?
- How well are you retaining your donors compared to the industry average?
- Which donor segment is driving revenue, and how does that compare to the industry average?

Fundraising Program Benchmarking

Program benchmarking evaluates whether fundraising results reflect efficiency, limited capacity, or underinvestment.

- How does your organization compare to peers?
- What are your strengths and opportunities?
- Where do opportunities for improvement exist?
- Is there an over or under investment in fundraising?

Metric	You	Peer	Variance
Fundraising Expenses	$228,765	$957,576	($728,811)
Fundraising Expenses % of Total Expenses	6.5%	8.1%	-1.5%
Contributions, Fundraising, and Grants Revenue	$1,751,962	$10,814,915	($9,062,953)
Cost to Raise $1	$0.13	$0.09	$0.04
Operating Gap	$2,115,113	$8,505,890	($6,390,777)
Operating Gap Coverage	72.5%	129.2%	-56.7%
Months of Cash on Hand	1.70	7.82	-6.12

Use Measures to Guide Investment

Are we judging short-term efficiency in a way that discourages long-term donor development?

Fundraising ROI (Efficiency) Definition

- ROI measures how efficiently fundraising expenses generate revenue, calculated by revenue divided by costs.

Activity-Based ROI Analysis

- Breaking ROI down by fundraising activities reveals which channels deliver better returns and insights.

Cost Efficiency and Long-Term Returns

- Some efforts have high upfront costs but yield strong long-term returns, impacting investment decisions.

Informed Resource Allocation

- Understanding ROI helps leadership allocate resources wisely, balancing growth and financial sustainability.

BUILD CLARITY

How Analytics Inform Every Downstream Decision, Including Strategy, Staffing, and Systems

Nothing Happens in a Vacuum

Fundraising performance is shaped across the organization.

INTENTIONAL COLLABORATION

- Creates one shared version of the story
- Surfaces financial, donor, and capacity risks earlier
- Reduces rework and conflicting assumptions
- Produces decisions that are executable

One Signal, Interdependent Decisions

Evidence: Donor retention declined from 58% to 49%, while total revenue increased.

VALIDATE

Development, and Finance confirm data.

DIAGNOSE

Development and Operations identify where relationships, workflows, or ownership are breaking down.

ASSESS CAPACITY

Operations and Leadership determine whether staffing, process, or technology limits the response.

FORECAST

Finance and Development revise assumptions and test the effect on future revenue.

DECIDE

Leadership prioritizes the response and allocates resources.

OVERSEE

The Board monitors sustainability risk and management's response.

Diagnose Before You Invest

The same symptom can have different root causes.

What the data shows	Questions to investigate together	Possible response
Weak donor retention	Is the issue donor experience, acquisition quality, data definitions, other?	Adjust strategy, process, or ownership
High activity, low conversion	Are portfolios qualified? Are goals realistic? Are next steps clear?	Improve qualification, coaching, or portfolio discipline
Opportunity w/ limited coverage	Is the gap staffing, role design, prioritization, or process burden?	Add capacity, redesign roles, or rebalance work
Manual, inconsistent reporting	Are definitions unclear? Is ownership missing? Is the system misconfigured?	Standardize definitions, workflow, and configuration
Large pipeline, weak forecast	Are stages meaningful? Are probabilities realistic? Are reviews happening?	Strengthen criteria, management review, and forecasting
High concentration	Is the risk relationship loss, timing, restrictions, or overdependence?	Build contingency plans and deepen the broader pipeline

Test Whether Goals Match Capacity

Staffing decisions should be based on the work required, the opportunity available, and the results the organization expects.

Portfolio Coverage

- Are qualified prospects assigned?
- Do portfolios reflect opportunity?
- Are next steps current and actionable?

Workload and Process

- How much time goes to cultivation versus administration?
- Where do approvals, reporting, or data cleanup consume capacity?
- Are handoffs clear and timely?

Skill Alignment

- Do current roles match the work required?
- Are relationship, operational, and analytical skills available?
- Is management capacity sufficient?

Growth Requirements

- What capacity is needed?
- What must be in place?
- Should we hire, outsource, automate, redesign, or phase the work?

Nearly half of nonprofits reported increased demand, but only one-third said capacity and resources increased to match it.

7th Edition Nonprofit Trends Report (Salesforce)

Leadership Checklist

Five Questions to Ask Before the Next Investment

What is the data actually telling us?

Is the issue strategy, capacity, process, or technology?

What evidence supports the proposed solution?

Who owns the change and the result?

When will we review the result and reconsider the decision?

PARTICIPANT POLLING QUESTION

Which type of decision is hardest for your organization to support without reliable fundraising analytics?

A. Strategy and prioritization
B. Staffing and capacity
C. Systems and process
D. Forecasting and financial planning
E. Board and governance decisions

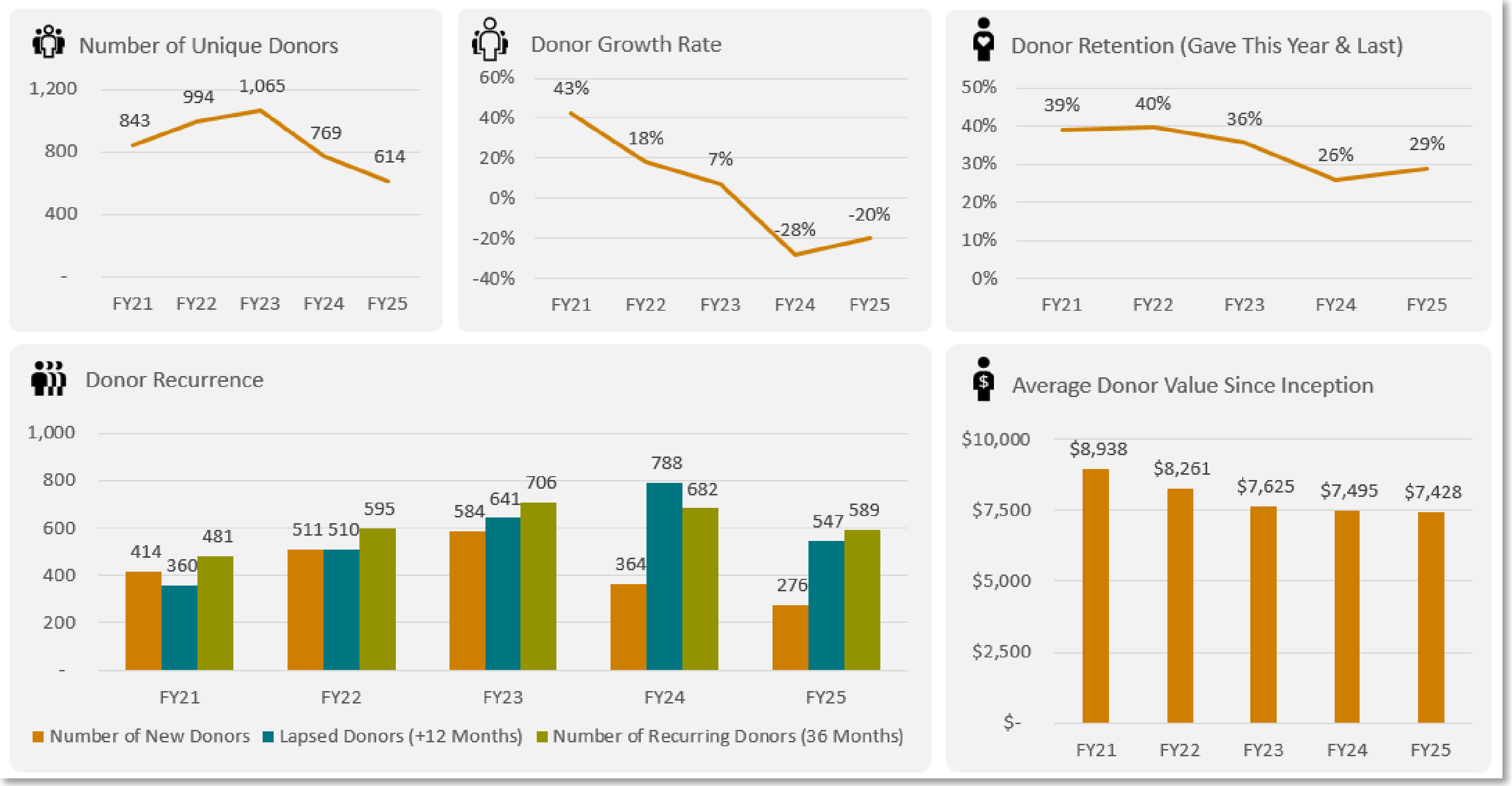
BUILD CLARITY

Common Blind Spots:
Retention, Concentration, Portfolio Balance

Performing Arts Organization Study

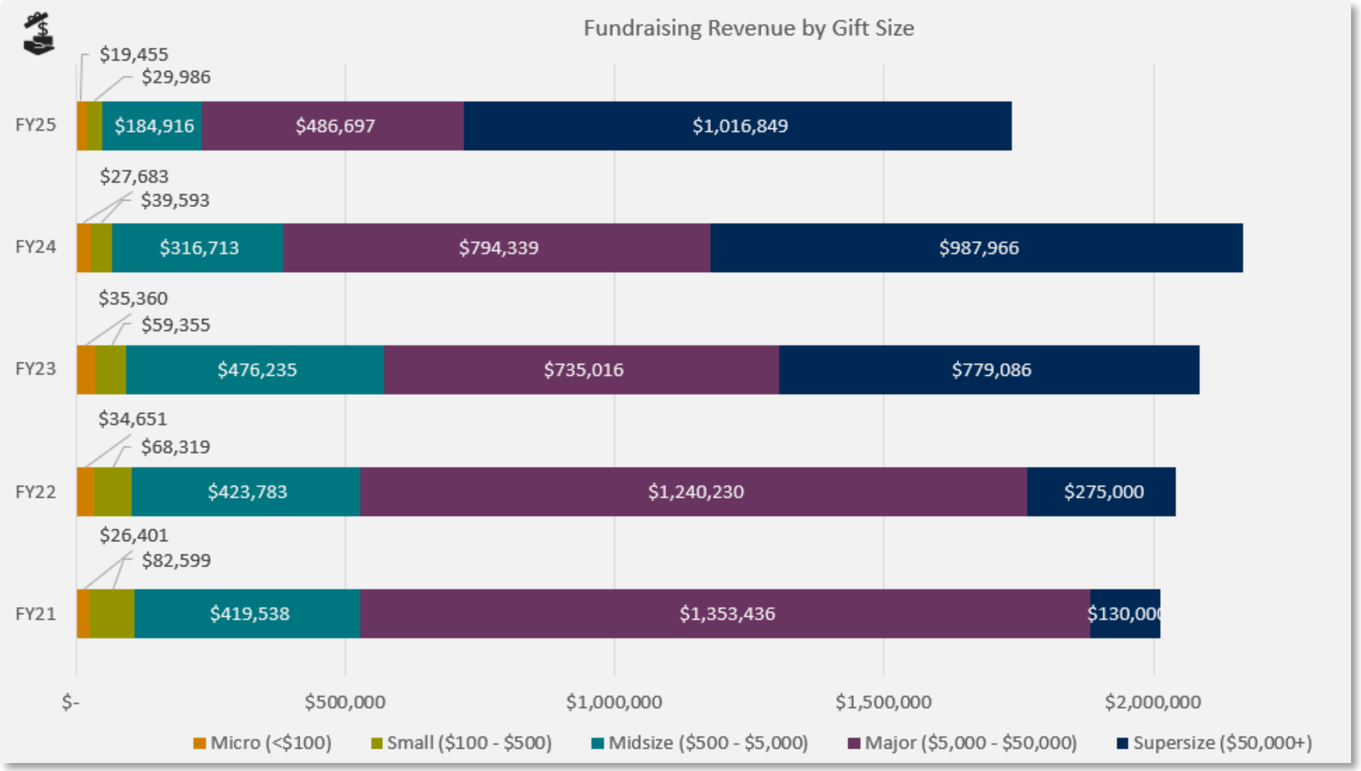
In Need of Change

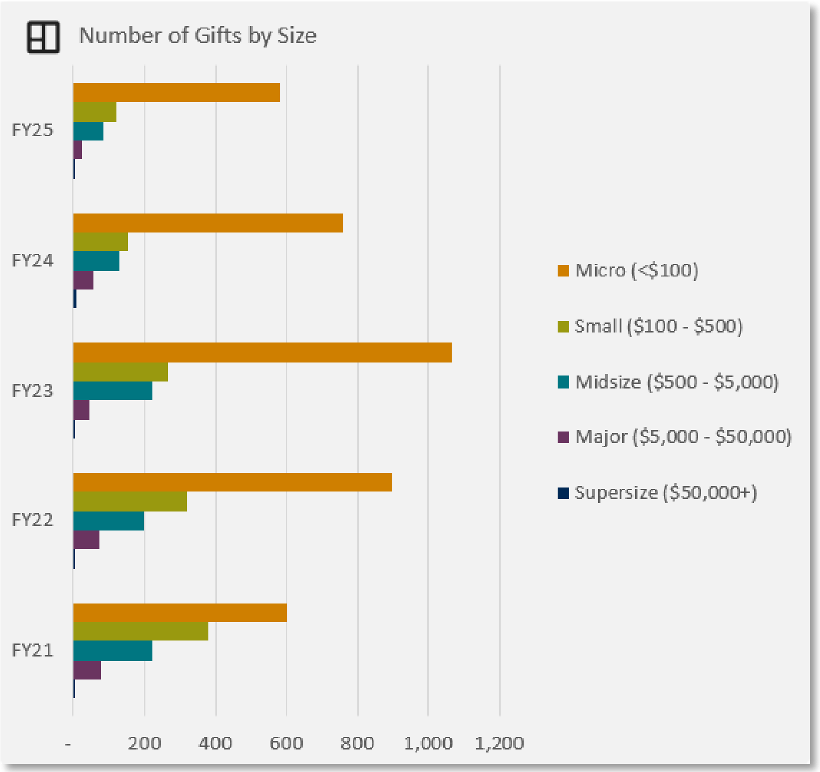
- The organization's philanthropic revenue was stagnant, and they were losing donors
- Fundraising staffing and infrastructure was limited
- Change was direly needed to ensure financial stability and sustainability
- They sought an analysis of their donor base and their fundraising performance to inform a strategy for their financial recovery



Overreliance on a Few Outsized Donors

What would happen if support from the top donors stopped?



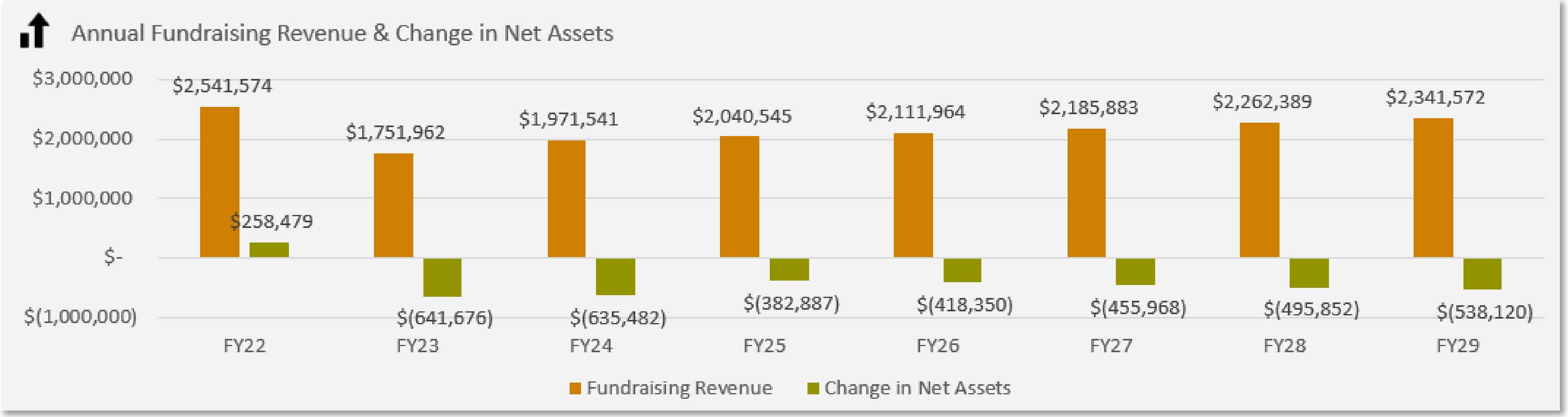


Concentration is not inherently bad. Unmanaged concentration is a risk.

If They Stayed the Course

Incremental improvement would not solve the structural problem.

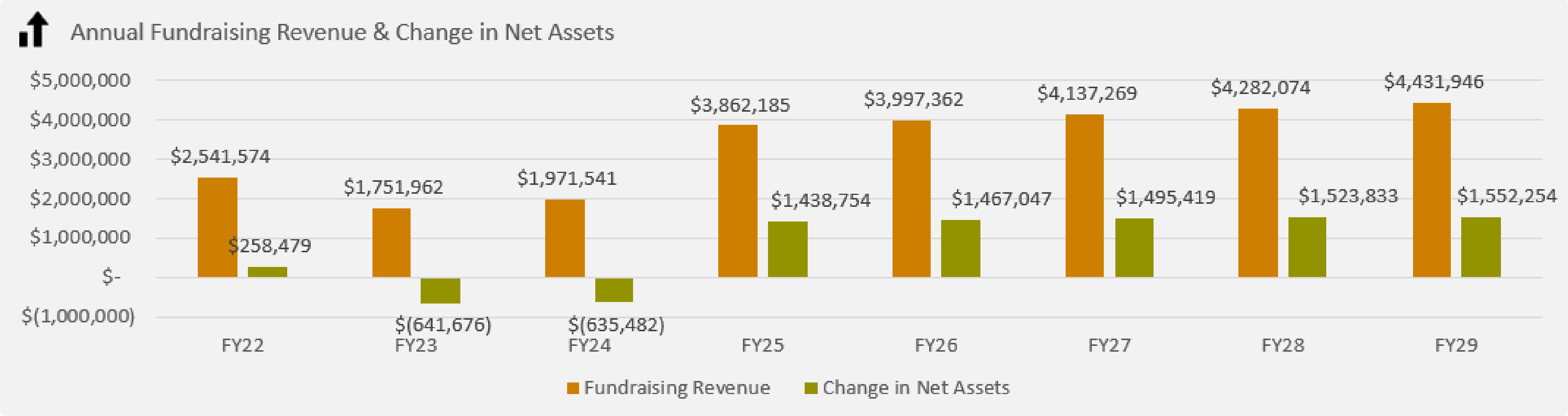
- Philanthropic revenue would not be able to cover the gap in operating costs
- They face the risk of the bulk of their philanthropic revenue disappearing by losing just a handful of donors
- Their net assets would continue to deplete, putting financial sustainability at risk



What the Data Revealed

Data Analysis Showed a Path Forward

- The donor base had significant potential for growth that would sustain the organization and build up net assets
- A personalized, segmented strategy for re-capturing mid- to major-sized donors will put them on the right track, and lessen their dependence on a handful of donors
- The fundraising operation needed Director of Development adept at building relationships and operational infrastructure

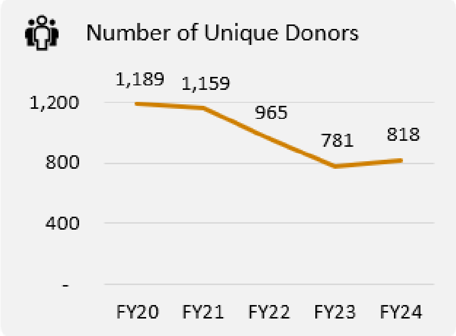


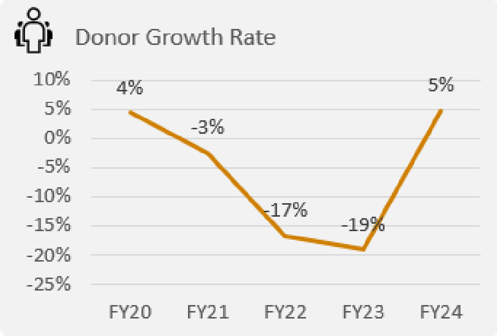
COMMON BLIND SPOTS:

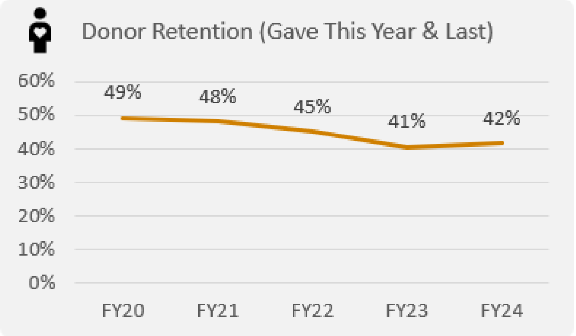
Youth Development Organization Study

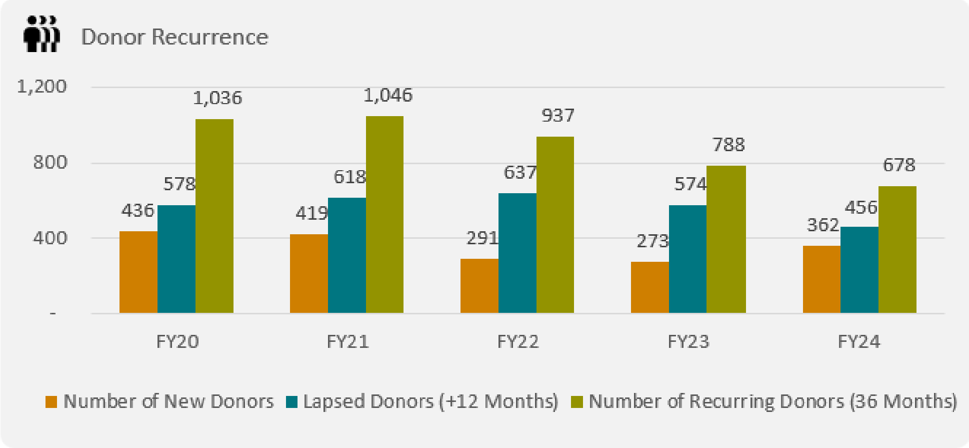
An Endowment Campaign Feasibility Study

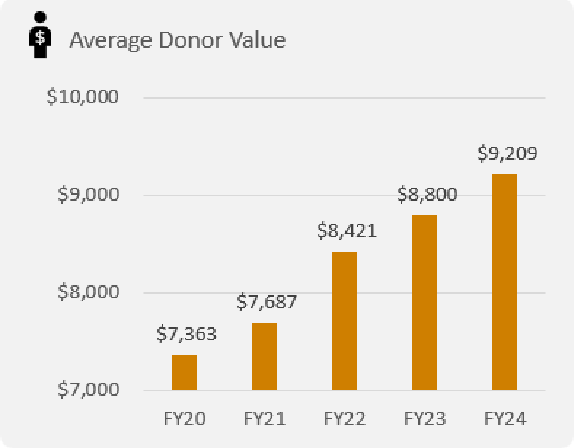
- A renown organization with deep history, respected leadership and proven programs
- A robust major gift program, event-centric cultivation activities
- Planning an endowment campaign to stabilize revenue and fund key initiatives







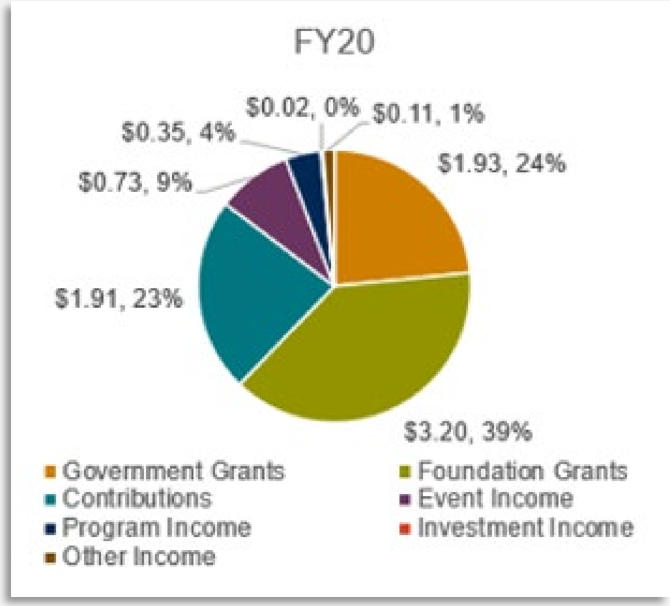


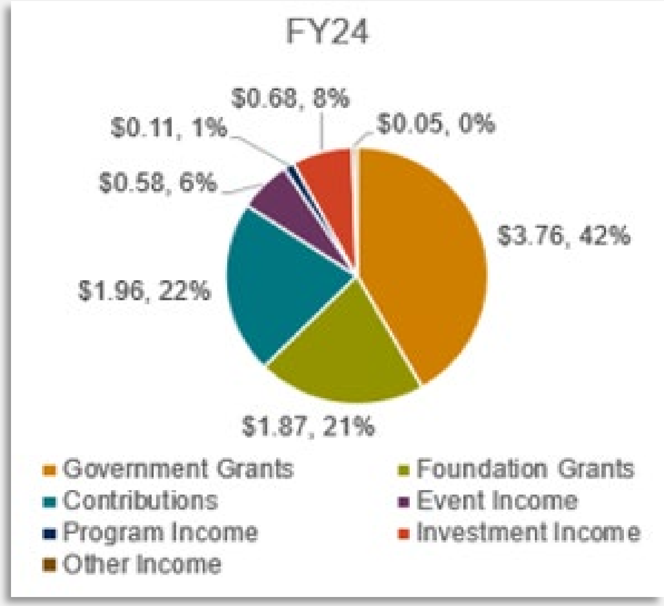


Shifts in Revenue Streams

One Significant Source was No Longer Reliable

- Due to shifts in federal policy after the 2024 election, government funding was unlikely to be renewed
- Over-reliance on government funding put the organization's financial sustainability at risk





Government grants: 24% → 42%

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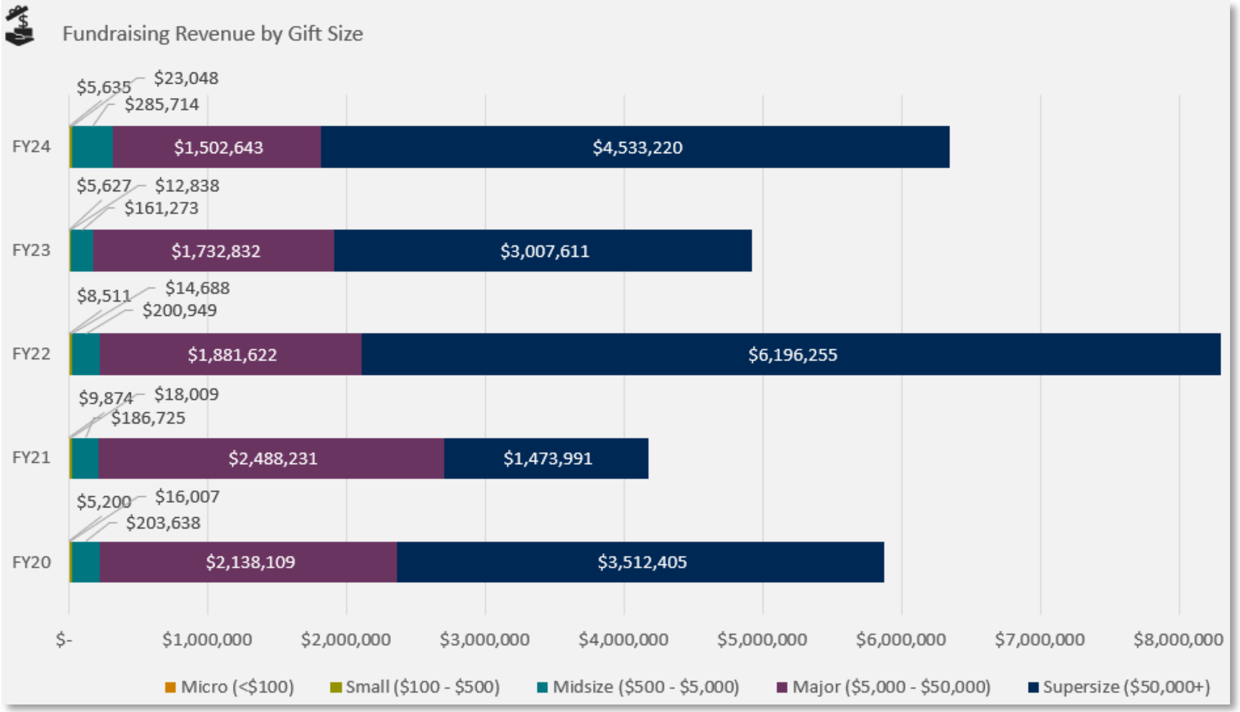
Yes, But Not Right Now

The Right Strategy at the Wrong Time Is Still the Wrong Move

The feasibility study revealed:

- Current individual donor capacity was maximized with just annual giving
- They were not retaining new donors
- The current fundraising strategy was not building a pipeline for future growth
- The fundraising team did not have the bandwidth to manage a multi-year campaign
- The endowment goal would be difficult to reach with the current donor base

→ The organization avoided launching an ambitious campaign prematurely, and identified a path to success by expanding its donor base and modifying its campaign and annual fundraising strategies



Key Takeaways

Know Your Donor Base

- Donor intelligence is your most valuable asset: keep your data clean, make sure donor info is as accurate and complete as possible
- A baseline and a wealth screening performed together will identify where your opportunities are and help you plan your next steps effectively
- Create a baseline periodically; the data will inform your strategy and resource needs
- Using your baseline, identify and track the KPIs needed to evaluate your fundraising program on an on-going basis, use them to communicate with your Board

Adapt to the Times

- Make relationship-based fundraising the core of your fundraising strategy
- Hang on to the donors that you have
- Diversify your revenue sources to avoid overreliance on a handful of supporters
- Create a fundraising mix that meets your donors where they are
- Build up your planned and long-term giving strategy or formal program now now

IN CONCLUSION

Clarity Comes Before Direction

Today: Build Clarity

- Establish the baseline
- Interpret donor behavior
- Surface risk and opportunity
- Identify organizational constraints

Next: Build Direction

- Prioritize the highest-value opportunities
- Sequence initiatives realistically
- Set goals tied to capacity
- Build one shared roadmap

PARTICIPANT POLLING QUESTION

When was the last time you performed a wealth screening on your donor base?

A. Within the past year
B. Within the past 5 years
C. More than 5 years ago
D. We never have

AUGUST 27, 2026 | 10:00 A.M. PT / 12:00 P.M. CT

Build Direction: *Using Insights to Guide Growth*

What to Expect:

- Why fundraising strategies fail when they aren’t sequenced
- How to set realistic revenue targets tied to capacity
- Why fundraising strategies fail when they aren’t based on donor intelligence
- How to align boards, executives and advancement teams around one roadmap

Questions?

Thank you for attending

Additional questions?

Reach out to us at experts@armanino.com

Yuki Mosher
Yuki.Mosher@armanino.com
Connect on LinkedIn >>

Katie Solomon
Katie.Solomon@armanino.com
Connect on LinkedIn >>

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