

**NCSRC-NACSA-CLA Webinar  
Performance Management:  
Analyzing and Monitoring Charter School Finance  
Case Study**

**Balance Sheet**

	FY11	FY10	FY09
<b>A Assets</b>			
B Current Assets			
C Cash	471,785	455,688	397,616
D Other Current Assets	51,262	56,773	36,140
E			
F Total Current Assets	523,047	512,461	433,756
G			
H Total Non Current Assets	192,318	445,280	690,375
I			
J Total Assets	715,365	957,741	1,124,131
K			
L <b>Liabilities and Net Assets</b>			
M Total Current Liabilities	114,542	125,042	143,368
N Total Long-term Liabilities	174,778	174,778	174,778
O			
P Total Liabilities	289,320	299,820	318,146
Q			
R Total Net Assets	426,045	657,921	805,985
S			
T Total Liabilities and Net Assets	715,365	957,741	1,124,131

**Statement of Activities**

	FY11	FY10	FY09
Z Total Revenue	1,600,051	1,764,066	1,839,553
AA Total Expense	1,831,927	1,912,130	2,002,371
AB Change in Net Assets	(231,876)	(148,064)	(162,818)

**Analysis**

	FY11	FY10	FY09
Current Ratio = F/M	4.57	4.10	3.03
Days Cash = C/(AA/365)	94.00	86.98	72.48
Debt to Asset Ratio = P/J	0.40	0.31	0.28
Profit Margin = AB/Z	(0.14)	(0.08)	(0.09)
Cash Flow = (Current Yr Cash)-(Prior Yr Cash)	16,097.00	58,072.00	(19,736.00)