

# [Hsm 260](https://assignbuster.com/hsm-260/)

Calculate the following: Current ratio, long term ratio, programs/exspense ratio, general and management exspense ratio and revenue/expense ratio for years 2003 &2004 2003 (A) 2004 (A) CASH FLOW FROM OPERATING ACTIVITIES Excess revenues over expenses ($72, 420. 00) $219, 112. 00 Adjustments to reconcile cash provided (used) in operations Depreciation $26, 396. 00 $36, 452. 00Decrease (increase) in accounts receivable $132, 160. 00 ($110, 950. 00)Decrease (increase) in prepaid expenses ($314. 00) ($2, 640. 00)Increase (decrease) in accounts payable ($34, 875. 00) $64, 250. 00Increase (decrease) in accrued payroll and related expenses ($11, 934. 00) $20, 405. 00Decrease (increase) in other assets $0. 00 ($116. 00) Net cash provided (used) in operations $39, 013. 00 $226, 513. 00 CASH FLOW FROM INVESTING ACTIVITIES Acquisition of capital items ($17, 227. 00) ($154, 649. 00) Net cash used by investing activities ($17, 227. 00) ($154, 649. 00)Current Ratio = Current Assets / Current Liabilities200220032004Current Assets104, 29682, 058302, 902Current Liabilities139, 01793, 975337, 033Current Ratio0. 750. 870. 90Long-Term Solvency Ratio = Total Assets / Total Liabilities200220072008Total Assets391, 270359, 863699, 004Total Liabilities310, 246259, 979338, 937Long-Term Solvency Ratio1. 261. 382. 06Contribution Ratio = Largest Revenue Source / Total Revenue200220032004Largest Revenue Source617, 169632, 8891, 078, 837Total Revenue1, 165, 0651, 244, 2612, 191, 243Contribution Ratio0. 530. 510. 49Management/expense ratio = Management Expense / Total Expenses200220032004Management Expense351, 000371, 101445, 819Total Expense1, 185, 0081, 316, 6811, 972, 131Management/expense ratio0. 300. 280. 23Revenue/Expense Ratio = Total Revenue / Total Expenses200220032004Total Revenue1, 165, 0651, 244, 2612, 191, 243Total Expense1, 185, 0081, 316, 6811, 972, 131Revenue/Expense Ratio0. 980. 941. 11