

Hsm 260



**ASSIGN  
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Calculate the following: Current ratio, long term ratio, programs/exspense ratio, general and management exspense ratio and revenue/exspense 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. 00 Decrease (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. 00 Increase (decrease) in accrued payroll and related expenses (\$11, 934. 00) \$20, 405. 00 Decrease (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 Liabilities

	2002	2003	2004
Current Assets	104, 296	82, 058	302, 902
Current Liabilities	139, 017	93, 975	337, 033
Current Ratio	0. 750	0. 870	0. 90

Long-Term Solvency Ratio = Total Assets / Total Liabilities

	2002	2007	2008
Total Assets	391, 270	359, 863	699, 004
Total Liabilities	310, 246	259, 979	338, 937
Long-Term Solvency Ratio	1. 261	1. 382	1. 06

Contribution Ratio = Largest Revenue Source / Total Revenue

	2002	2003	2004
Largest Revenue Source	617, 169	632, 889	1, 078, 837
Total Revenue	1, 165, 065	1, 244, 261	1, 191, 243
Contribution Ratio	0. 530	0. 510	0. 49

Management/exspense ratio = Management Expense / Total Expenses

	2002	2003	2004
Management Expense	351, 000	371, 101	445, 819
Total Expense	1, 185, 008	1, 316, 681	1, 972, 131
Management/exspense ratio	0. 300	0. 280	0. 23

Revenue/Expense Ratio = Total Revenue / Total Expenses

	2002	2003	2004
Total Revenue	1, 165, 065	1, 244, 261	1, 191, 243

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244, 2612, 191, 243Total Expense1, 185, 0081, 316, 6811, 972,

131Revenue/Expense Ratio0. 980. 941. 11