

**Libertas Academy Charter School
DESE Dashboard
August 31, 2021**

		<u>Unaudited</u>	DESE Measure of Risk			
			Low	Medium	High	
Current Ratio		1.78	1	>= 1.5	1.0 to 1.5	< 1.0
Current Assets divided by Current Liabilities						
Unrestricted Days Cash		28	3	>= 60 days	30 to 60 Days	< 30 days
Number of days expenses can be paid without another inflow of cash. Cash & Cash Equivalents divided by (Total Expenses less Depreciation/365)						
Percentage of Program Paid by Tuition		82%	2	>= 90%	75% to 90%	< 75%
Percentage of total expense funded by tuition. Tuition plus In-Kind Contributions divided by Total Expenses						
Percentage of Program Paid by Tuition & Federal Grants		100%	1	>= 90%	75% to 90%	< 75%
Percentage of total expense funded by tuition and Federal Grants. Tuition plus In-Kind Contributions plus Federal Grants, divided by Total Expenses						
Percentage of Total Revenue Expended on Facilities		10%	1	<= 15%	15% to 30%	> 30%
Operation & Maintenance plus Non-Operating Financing Expenses of Plant divided by Total Revenue						
Change in Net Assets Percentage		0.25%	1	Positive %	-2% to 0%	< -2%
Change in Net Assets divided by Total Revenue						
Debt to Asset Ratio		0.56	1	<= .9	.9 to 1	> 1