



# The Main Street Academy

## Governing Board Meeting

Published on January 22, 2025 at 4:52 PM EST

Amended on January 25, 2025 at 6:17 PM EST

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### Date and Time

Tuesday January 28, 2025 at 6:00 PM EST

### Location

The Main Street Academy  
2861 Lakeshore Drive  
College Park, GA 30337

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### Agenda

	Purpose	Presenter	Time
<b>I. Opening Items</b>			<b>6:00 PM</b>
<b>A.</b> Record Attendance		Kenya Morris	1 m
<b>B.</b> Call the Meeting to Order		Chanel Recasner	1 m
<b>C.</b> Approval of the Agenda	Vote	Chanel Recasner	1 m
<b>D.</b> Approve Minutes from 10.1.2024 Governing Board Meeting	Approve Minutes	Chanel Recasner	1 m

	Purpose	Presenter	Time
<b>E.</b> Approve Minutes from 11.04.2024 Governing Board Meeting	Approve Minutes	Chanel Recasner	1 m
<b>F.</b> Public Comment		Chanel Recasner	10 m
<ul style="list-style-type: none"> <li>• Public comment opportunities are available for the TMSA Governing Board to hear from interested members of the community.</li> <li>• Board members do not provide responses or engage in direct conversation during public comment.</li> <li>• Public comments are meant to be school specific/overall student bodycentered, civil, respectful, issues-oriented, factual, and free from individual personal attacks of any sort.</li> </ul>			
<b>II. Committee Reports</b>			<b>6:15 PM</b>
<b>A.</b> Budget and Finance Committee	Vote	Shameka Smith	10 m
<b>B.</b> Governance Committee	Discuss	Tangi Bush, Esq.	10 m
<b>C.</b> Academic and School Performance Committee	Discuss	Lisa Bentley-Whieldon	10 m
<b>III. Staff Reports</b>			<b>6:45 PM</b>
<b>A.</b> Excecutive Director's Report	FYI	Dr. Chaddrick Owes	20 m
<b>B.</b> Principal's Report	FYI	Keyona Revere	20 m
<b>IV. President's Report</b>			<b>7:25 PM</b>
<b>A.</b> Updates from the Governing Board Chair	FYI	Chanel Recasner	5 m
<b>V. Unfinished Business</b>			
<b>VI. New Business</b>			
<b>VII. Closing Items</b>			<b>7:30 PM</b>

	Purpose	Presenter	Time
<b>A.</b> Adjourn Meeting	FYI	Chanel Recasner	1 m

# Coversheet

## Approve Minutes from 10.1.2024 Governing Board Meeting

**Section:** I. Opening Items  
**Item:** D. Approve Minutes from 10.1.2024 Governing Board Meeting  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:** Minutes for Governing Board Meeting on October 1, 2024



# The Main Street Academy

## Minutes

### Governing Board Meeting

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#### Date and Time

Tuesday October 1, 2024 at 6:00 PM

#### Location

The Main Street Academy

2861 Lakeshore Drive

College Park, GA 30337

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#### Directors Present

Chanel Recasner, Kanetha Stephens, Kenya Morris, Lisa Bentley-Whieldon, Michael Glanton, Nkiruka Onyia, Shameka Smith, Tangi Bush, Esq., Tangie Warrior

#### Directors Absent

Damion Dunn

#### Ex Officio Members Present

Dr. Chaddrick Owes, Keyona Revere

#### Non Voting Members Present

Dr. Chaddrick Owes, Keyona Revere

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### I. Opening Items

#### A. Record Attendance

#### B.

### **Call the Meeting to Order**

Lisa Bentley-Whieldon called a meeting of the board of directors of The Main Street Academy to order on Tuesday Oct 1, 2024 at 6:00 PM.

### **C. Approval of the Agenda**

Lisa Bentley-Whieldon made a motion to To approve the October 1, 2024 meeting agenda.

Shameka Smith seconded the motion.

The board **VOTED** to approve the motion.

### **D. Approve Minutes from 7.30.24 Governing Board Meeting**

Lisa Bentley-Whieldon made a motion to approve the minutes from Governing Board Meeting on 08-27-24.

Kanetha Stephens seconded the motion.

The board **VOTED** to approve the motion.

### **E. Public Comment**

No public comments submitted for September 2024 meeting.

## **II. Committee Reports**

### **A. Budget and Finance Committee**

August 2024 financial report presented by John Stiffler, CFO

Financial Statements August 2024

Income: \$1,836,485

Expense: \$1,595,711

Surplus/Deficit: \$240,774

Cash on Hand YTD: \$1,860,713

Cash on Hand Days YTD: 57

Fundraising

Mrs. Smith presented brunch as a fundraising idea. Possible date February 2025.

Kanetha Stephens made a motion to approve August 2024 financial report by John Stiffler, CFO.

Tangie Warrior seconded the motion.

The board **VOTED** to approve the motion.

### **B. Governance Committee**

August 2024 Governance Committee Report presented by Tangi Bush

- Mrs. Bush will circulate dates for board training; will need feedback on dates by 12/15
- Discussed recruitment measures; how to ensure that recruits attend board meetings
- Continued conversations for succession planning

### **C. Academic and School Performance Committee**

August 2024 Academic and School Performance Committee Report presented by Lisa Bentley-Whieldon

- Reviewed current ASP data presented by Principal Revere; discussed trends across each grade level and compared to the state, county, and other south fulton schools
- Reviewed plan developed by teachers (presented by Principal Revere) focusing on improving schoolwide ELA, Reading, and Math GMAS scores
- TMSA Renewal Petition Interview Prep - discussed schoolwide initiatives currently in place to drive improvement
- Discussed faculty representative and how to keep the representative engaged.

## **III. Staff Reports**

### **A. Executive Director's Report**

Executive Director's report presented by Dr. Chad Owes

General School Updates

- TMSA supports Apalachee High School
- Safety and Security is a priority for TMSA
- ED is asking TMSA parents and community to monitor social media. Report as necessary. Report via FCS tip line or TMSA admin
- In the event of an emergency, TMSA will communicate appropriate information.

New Faculty Representative

- Congratulations to Melba Smith, Middle School Curriculum Coordinator & ESOL

Charter Renewal Update

- Charter Renewal application and petition completed; sent to FCS and State Charter Schools Commission
- Board Capacity Interview - October 7

- Board to review petition packet before capacity interview

#### Compliance Due Date - snapshot

- Reviewed Upcoming due dates

#### Fundraising

- Seeking corporate sponsors, donors, players, and volunteers for 1st annual TMSA golf tournament (April 25, 2025)

#### Donations

- Thank you to Life Cycle Learning Center for furniture donation

#### Facilities

- Congratulations to TMSA Kitchen Staff. Received 100% on a surprise health inspection
- Two new donkeys for agriculture science program

#### Student enrollment

- Enrollment as of 10/1 - 833
- Enrollment may drop due enrollment verification/immunization audits

#### HR & Staffing

- Fully staffed as of 10/1
- Congratulations to Teacher of the Year, Mr. J. Lackey; Support Professional of the Year, M. Smallwood
- Still waiting to receive funds from Governor's Salary Stipend; once received will be paid out to staff immediately
- Finance Committee reviewed and discussed staff salary increases

Shameka Smith made a motion to approve the Fulton County Schools 2024-2025 assurances with added attorney clause.

Chanel Recasner seconded the motion.

The board **VOTED** to approve the motion.

## B. Principal's Report

September 2024 Principal's Report presented by K.C. Revere

#### School Highlight

- PBIS Soar Team recognized for the 1st pep rally of the school year.
- 1st Club Day - Sept 13, 2024



- Teacher Workday - external facilitators were onsite to prepare and collaborate on the school improvement plan; highlighted with teacher/staff kickball game for teambuilding
- Curriculum Night - students/teachers shared project based learning (PBL) experiences
- Staff Appreciation - Screen on the Green with TMSA staff
- Super Saturdays - mobile TMSA popup shop during flag football games

#### Student Achievement

##### GMAS

- GMAS Math scores release 9/30. Improvements in 3rd, 4th, and 8th for number of distinguished students
- GMAS ELA for Elementary - growth year to year has improved; in line with FCS; ahead of the state
- GMAS Math for Elementary - growth year to year improved
- GMAS ELA for Middle - growth year to year improved; ahead of both FCS and State
- GMAS Math for Middle - growth year to year improved
- Also saw year to year growth in 5th and 8th science GMAS scores and 8th grade social studies GMAS scores
- GMAS scores for elementary compared to neighborhood schools, TMSA outperformed all schools in ELA (2024), all schools but 1 for math (2023, 2024 data to be added)
- GMAS scores for middle compared to neighborhood school, TMSA outperformed all schools in ELA (2024); all schools but 1 for math (2023, 2024 data to be added).

##### MAP (Fall 2024)

- Achievement Overview (Reading) all grades - 55th percentile
- Achievement Overview (Math) all grades - 48th percentile

##### Coming Soon (Sept/Oct 2024)

- Flag football (various dates)
- Picture Day 9/30
- Pilot ELA GMA (7th grade) 10/1
- PSAT (7th/8th grade) 10/7
- ESOL Night 10/9
- Fall Break 10/14-10/15
- Professional Development day 10/16

## IV. President's Report

### A. Updates from the Governing Board Chair

August 2024 President's Report presented by Chanel Recasner

- Reminder - Board Interview 10/7 at 10:00am; meet at TMSA at 8:30a to carpool
- Mrs. Pearson has asked for the board to donate gift cards for New Parent Social on 10/23.

## **V. Closing Items**

### **A. Adjourn Meeting**

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:33 PM.

Respectfully Submitted,  
Chanel Recasner

# Coversheet

## Approve Minutes from 11.04.2024 Governing Board Meeting

**Section:** I. Opening Items  
**Item:** E. Approve Minutes from 11.04.2024 Governing Board Meeting  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:** Minutes for Governing Board Meeting on November 4, 2024



# The Main Street Academy

## Minutes

### Governing Board Meeting

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#### **Date and Time**

Monday November 4, 2024 at 12:00 PM

#### **Location**

2861 Lakeshore Dr.  
College Park, GA 30337

or

Zoom: [https://us06web.zoom.us/webinar/register/WN\\_V3zgkRNXT3mdq5cMr5DnpA](https://us06web.zoom.us/webinar/register/WN_V3zgkRNXT3mdq5cMr5DnpA)

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#### **Directors Present**

Chanel Recasner (remote), Lisa Bentley-Whieldon (remote), Nkiruka Onyia (remote), Shameka Smith (remote), Tangie Warrior (remote)

#### **Directors Absent**

Damion Dunn, Kanetha Stephens, Kenya Morris, Michael Glanton, Tangi Bush, Esq.

#### **Directors who arrived after the meeting opened**

Tangie Warrior

#### **Ex Officio Members Present**

Dr. Chadrack Owes (remote), Keyona Revere (remote)

#### **Non Voting Members Present**

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Dr. Chaddrick Owes (remote), Keyona Revere (remote)

### **Guests Present**

Alice Zhou (Audit Team-Marshall Jones) (remote), John Stiffler (CFO) (remote), Randy Shrum (Auditor-Marshall Jones) (remote)

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## **I. Opening Items**

### **A. Record Attendance**

### **B. Call the Meeting to Order**

Shameka Smith called a meeting of the board of directors of The Main Street Academy to order on Monday Nov 4, 2024 at 12:11 PM.

### **C. Approval of the Agenda**

Lisa Bentley-Whieldon made a motion to approve the agenda as published.  
Nkiruka Onyia seconded the motion.  
The board **VOTED** to approve the motion.

## **II. Audit Presentation & Approval FY24**

### **A. Marshall Jones Audit Presentation - FY24**

- Randy Shrum shared the following in draft form:
  - Audit draft letter
  - Financial Statements
  - Auditors' Report
  - The Agreed Upon Procedures

Tangie Warrior arrived at 12:31 PM.

- Dr Owes gave additional context.
- John Stiffler (CFO) added additional comments and context.
  - Cash on hand grew throughout the fiscal year.

### **B. Approval of Audit Report**

Shameka Smith made a motion to approve the Auditors' Report and The Agree Upon Procedures as presented by Marshall Jones.  
Lisa Bentley-Whieldon seconded the motion.  
The board **VOTED** to approve the motion.

## **III. Closing Items**

### **A.**

### **Adjourn Meeting**

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 12:44 PM.

Respectfully Submitted,  
Shameka Smith

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 12:44 PM.

Respectfully Submitted,  
Shameka Smith

# Coversheet

## Budget and Finance Committee

**Section:** II. Committee Reports  
**Item:** A. Budget and Finance Committee  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** 9.24\_TMSA\_Financial\_Snap\_Shot.pdf  
12.24\_TMSA\_Financial\_Snap\_Shot.pdf

THE MAIN STREET ACADEMY  
FINANCIAL STATEMENT SNAPSHOT  
As of 9/30/24

Year-to-Date			
	Actual	Budget	\$ Over/(Under)
Income	2,886,863	2,841,248	45,620
Expense	2,470,407	2,798,932	(328,525)
Surplus/(Deficit) *	416,461	42,316	374,144

Current Month (September 2024)			
	Actual	Budget	\$ Over/(Under)
Income	1,050,310	947,083	103,228
Expense	884,102	932,977	(46,875)
Surplus/(Deficit) **	166,208	14,105	152,103

As of 9/30/24			
<b>ASSETS</b>			
Current Assets			
Checking/Savings	2,418,432		
Accounts Receivable	(715)		
Other Current Assets	95,514		
<b>Total Current Assets</b>	<b>2,513,231</b>		
Fixed Assets	4,480,098		
<b>TOTAL ASSETS</b>	<b>6,993,329</b>		
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable	315,678		
Credit Cards	1,360,62		
Other Current Liabilities	7,043,498		
<b>Total Current Liabilities</b>	<b>7,360,536</b>		
Long Term Liabilities	115,855		
<b>Total Liabilities</b>	<b>7,476,391</b>		
Equity	(483,062)		
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,993,329</b>		

YTD Cash On Hand Details	
Cash On Hand (A)	2,478,892
Total YTD Expenses (B)	2,470,407
Cash On Hand Days (A/B * 365)	357
Days Cash on Hand for prior 12 months	72.06

YTD Expense Ratios (General fund only)						
DOE COA (NEW)		OLD COA		Historical %		Best Practice
10-1000 - INSTRUCTION	1,330,433	56%	INST	1,595,837	67%	61%
10-2100 - PUPIL SERVICES	115,095	5%	INST			70%
10-2210 - IMPROVEMENT OF INSTRUCT SERVICE	5,990	0%	INST			
10-2220 - EDUCATIONAL MEDIA SERVICES	45,394	2%	MEDIA / IT	45,394	2%	3%
10-2230 - FEDERAL GRANT ADMINISTRATION		0%	INST			
10-2300 - GENERAL ADMINISTRATION	10,567	0%	BOARD	10,567	0%	5%
10-2400 - SCHOOL ADMINISTRATION	405,715	17%	SA	405,715	17%	12%
10-2500 - SUPPORT SERVICES - BUSINESS	40,958	2%	INST			15%
10-2600 - MAINT & OPER - PLANT SERVICES	316,493	13%	FACILITY / MOP	332,907	14%	19%
10-2900 - FUNDRAISING ACTIVITIES	-	0%	FACILITY / MOP			
10-3100 - SCHOOL NUTRITION PROGRAM	103,361	4%	INST			
10-3300 - ASP OPERATIONS	16,715	1%	FACILITY / MOP			
10-4000 - FACILITIES ACQ & CONST SERVICES	-	0%	NA	-	0%	0%
10-5000 - OTHER OUTLAYS	(300)	0%	FACILITY / MOP			
10-5100 - DEBT SERVICES	-	0%	INST			
<b>Total General Fund Expense</b>	<b>2,390,420</b>	<b>100%</b>		<b>2,390,420</b>	<b>100%</b>	<b>100%</b>

SCSC Comprehensive Performance Framework					
	Our Ratio	Meet Standard	Approach Standard	Failed	Determination of Compliance Points
Current Ratio = Current Assets/Current Liability	0.34	>1	0.9 - 1.00	< or = 0.9	15
(Unrestricted Day Cash = Cash / Total Expense * 365 )	72	>45	15-45	<15	15
(Enrollment Variance = (Actual - project)/Projection )	0%	* = or < 2%	2 - 8%	> 8%	15
Annual Debt to Income (DII) = Total Annual Debt Payments (Debt Service)/ Total Revenue	4.00%	< 5%	5-15%	> 15%	15
(Repayment Debt on Timely manner )	Yes	Yes		No	10
Efficiency Margin = Change in net assets / total revenue	5.00%	> 0%	(0.01) - (10)%	< (10)%	15
Debt to Assets = (Total liability-Net Pension liabilities)/Total Assets (fixed assets + capital outlay)	78%	< 95%	95-100%	> 100%	15
<b>SCSC Determination of Compliance Total Points:</b>					<b>100</b>

SCSC Determination of Compliance	
Meets Financial Performance	80-100 pts
Does not meet Financial Performance	70-79 pts
Falls far below Financial Performance	0-69 pts

GA DOE Comprehensive Performance Framework 2019 (July 2018- October 2022)			
	Our Ratio	Meet Standard	Not Meet Standard
Current Ratio = Current Assets/Current Liability	0.34	> 1.00	<1.00
(Unrestricted Day Cash = Cash / Total Expense * 365 )	72	> 45 days	< 45 days
(Repayment Debt on Timely manner )	Yes	Yes	No
Debt to Assets = Total liability/Total Assets (fixed assets + capital outlay)	78%	< 95%	> 95%
Audit Report	Unmodified Opinion	Unmodified opinion and/or no finding and/or no going concerns	Modified opinion and/or findings and/or going concerns



**THE MAIN STREET ACADEMY  
CFO REPORT  
9/30/2024**

Prepared by: John Stiffler

Snap shot

The attached reports highlight the academy's financial activities and results for the month ending 9/30/2024

**Executive Summary:**

- Examining potential double bank account on balance sheet (wells fargo)
- Reaching out to CPA for 2x/year assistance/oversight
- Finalizing documentation for audit

**Challenges**

**Recommendations:**

- Address long-term liabilities

**1 Financial Statements**

- Monthly Income is \$954,679, Budget was \$947,083
- Monthly Expense is \$900,599, Budget was \$932,977
- Monthly surplus is \$54,079; Budget surplus was \$14,106
- 

**2 Budget**

- Budget for September was \$14,106 actual is \$54,079, this is a surplus of \$39,974
- Budget for FYTD was \$42,316 actual is \$416,461, this is a surplus of \$374,145

**3 Cash Flow**

- 72 days of cash on hand
- 

**4 Debt**

- NA

**5 System**

- NA

**6 Banking**

- NA

**7 Others (Audit)**

- NA

CFO Report

**THE MAIN STREET ACADEMY  
CFO REPORT  
12/31/2024**

*Prepared by: John Stiffler*

**The attached reports highlight the academy's financial activities and results for the month ending 10/31/2024**

**Executive Summary:**

- Audited DE-46 is submitted
- CFO transition

**Challenges**

**Recommendations:**

**1 Financial Statements**

- Monthly Income is \$1,043,180, Budget was \$952,583
- Monthly Expense is \$884,624, Budget was \$932,977
- Monthly surplus is \$158,556; Budget surplus was \$19,605

**2 Budget**

- Budget for December was \$19,605 actual is \$158,556, this is a surplus of \$138,951
- Budget for FYTD was \$92,233; actual is \$635,959, this is a surplus of \$543,726

**3 Cash Flow**

- 63 days of cash on hand

**4 Debt**

- NA

**5 System**

- NA

**6 Banking**

- NA

**7 Others (Audit)**

- NA

**THE MAIN STREET ACADEMY  
FINANCIAL STATEMENT SNAPSHOT  
As of 12/31/24**

**Year-to-Date**

	Actual	Budget	\$ Over/(Under)
Income	5,952,585	5,690,097	262,488
Expense	5,316,625	5,597,864	(281,239)
Surplus/(Deficit) *	635,959	92,233	543,726

**Current Month (December 2024)**

	Actual	Budget	\$ Over/(Under)
Income	1,043,180	952,583	90,597
Expense	884,624	932,977	(48,354)
Surplus/(Deficit) **	158,556	19,605	138,951

**YTD Cash On Hand Details**

Cash On Hand (A)	2,088,139
Total YTD Expenses (B)	5,316,625
Cash On Hand Days (A/B * 365)	143 YTD
Days Cash on Hand for prior 12 months	62.72

YTD Expense Ratios (General fund only)						
DOE COA (NEW)			OLD COA		Historical %	Best Practice
10-1000 · INSTRUCTION	2,885,049	56%	INST	3,463,540	67%	61% 70%
10-2100 · PUPIL SERVICES	250,875	5%	INST			
10-2210 · IMPROVEMENT OF INSTRUCT SERVICE	15,850	0%	INST			
10-2220 · EDUCATIONAL MEDIA SERVICES	100,645	2%	MEDIA / IT	100,645	2%	3%
10-2230 · FEDERAL GRANT ADMINISTRATION	-	0%	INST			
10-2300 · GENERAL ADMINISTRATION	38,507	1%	BOARD	38,507	1%	5%
10-2400 · SCHOOL ADMINISTRATION	844,823	16%	SA	844,823	16%	12% 15%
10-2500 · SUPPORT SERVICES - BUSINESS	78,056	2%	INST			
10-2600 · MAINT & OPER - PLANT SERVICES	621,722	12%	FACILITY / MOP	684,178	13%	19% 15%
10-2900 · FUNDRAISING ACTIVITIES	-	0%	FACILITY / MOP			
10-3100 · SCHOOL NUTRITION PROGRAM	233,711	5%	INST			
10-3300 · ASP OPERATIONS	60,152	1%	FACILITY / MOP			
10-4000 · FACILITIES ACQ & CONST SERVICES	-	0%	NA	-	0%	0%
10-5000 · OTHER OUTLAYS	2,304	0%	FACILITY / MOP			
10-5100 · DEBT SERVICES	-	0%	INST			
<b>Total General Fund Expense</b>	<b>5,131,694</b>	<b>100%</b>		<b>5,131,694</b>	<b>100%</b>	<b>100% 100%</b>

		As of 12/31/24
<b>ASSETS</b>		
<b>Current Assets</b>		
Checking/Savings		2,088,139
Accounts Receivable		(4,410)
Other Current Assets		244,915
<b>Total Current Assets</b>		<b>2,328,645</b>
<b>Fixed Assets</b>		
		4,514,948
<b>TOTAL ASSETS</b>		<b>6,843,592</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable		(91,704)
Credit Cards		2,928.77
Other Current Liabilities		7,096,904
<b>Total Current Liabilities</b>		<b>7,008,130</b>
Long Term Liabilities		115,855
<b>Total Liabilities</b>		<b>7,123,984</b>
Equity		(280,392)
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>6,843,592</b>

SCSC Comprehension Performance Framework					
	Our Ratio	Meet Standard	Approach Standard	Failed	Determination of Compliance Points
Current Ratio = Current Assets/Current Liability	0.33	>1	0.9 - 1.00	< or = 0.9	15
_(Unrestricted Day Cash = Cash / Total Expense * 365_)	63	>45	15-45	<15	15
_(Enrollment Variance = (Actual - project)/Projection_)	0%	" = or < 2%	2 - 8%	> 8 %	15
Annual Debt to Income (DTI) = Total Annual Debt Payments (Debt Service) / Total Revenue	4.00%	< 5%	5-15%	> 15%	15
_(Repayment Debt on Timely manner_)	Yes	Yes		No	10
Efficiency Margin = Change in net assets / total revenue	5.00%	> 0%	(0.01) - (10)%	< (10)%	15
Debt to Assets = (Total liability-Net Pension liabilities) / Total Assets (fixed assets + capital outlay)	78%	< 95%	95-100%	> 100%	15
<b>SCSC Determination of Compliance Total Points:</b>					<b>100</b>

SCSC Determination of Compliance	
Meets Financial Performance	80-100 pts
Does not meet Financial Performance	70-79 pts
Falls far below Financial Performance	0-69 pts

GA DOE Comprehensive Performance Framework 2019 (July 2018- October 2022)			
	Our Ratio	Meet Standard	Not Meet Standard
Current Ratio = Current Assets/Current Liability	0.33	> 1.00	<1.00
_(Unrestricted Day Cash = Cash / Total Expense * 365_)	63	> 45 days	< 45 days
_(Repayment Debt on Timely manner_)	Yes	Yes	No
Debt to Assets = Total liability/Total Assets (fixed assets + capital outlay)	78%	< 95%	> 95%
Audit Report	Unmodified Opinion	Unmodified opinion and/or no finding and/or no going concerns	Modified opinion and/or findings and/or going concerns