

Industry: B20 - Elementary & Secondary Schools  
 Revenue Range: All Revenues Ranges  
 Location: All Areas

## INDUSTRY FINANCIAL DATA AND RATIOS

### Average by Year (Number of Financial Statements)

Financial Metric	Last 12 Months (157)	2013 (160)	2012 (318)	Last 5 Years (2106)	All Years (5095)
Program Efficiency	0.80	0.80	0.79	0.78	0.77
Operating Reliance	0.77	0.77	0.72	0.71	0.69
Fundraising Efficiency	5.43	5.37	4.89	4.89	5.65
Current Ratio	2.73	2.79	2.83	2.65	2.50
Quick Ratio	2.10	2.16	2.01	1.94	1.90
Inventory Days	1.05	1.03	1.27	1.65	3.22
Receivable Days	18.64	18.28	25.77	25.19	24.96
Payable Days	18.15	17.80	20.12	21.23	21.59
Gross Program Margin	24.53%	24.94%	25.41%	26.73%	29.97%
Days Cash Reserve	88.31	88.33	97.02	97.37	97.18
Investment Yield	7.94%	7.94%	3.66%	6.97%	9.83%
Average Donor Contribution	\$1,035	\$1,035	\$2,480	\$1,217	\$1,111
Annual Dues Per Member	\$3,442	\$3,442	\$1,492	\$971	\$828
Expenses Per Member	\$10,741	\$10,741	\$13,934	\$21,817	\$26,236
Employee Productivity	\$1	\$1	\$16	\$10	\$9
Revenue Per Employee	\$86,691	\$86,691	\$83,550	\$86,629	\$80,951
Operating Yield Per Employee	\$5,095	\$5,095	\$1,627	\$1,262	\$2,872
Growth Metric	Last 12 Months (149)	2013 (149)	2012 (286)	Last 5 Years (1653)	All Years (4273)
Revenue % Change	7.23%	7.23%	1.49%	3.98%	4.00%
Operating Yield % Change	14.32%	14.32%	-17.66%	-1.87%	-4.07%

## INDUSTRY DATA COMMON SIZE

### Average by Year (Number of Financial Statements)

<b>Statement of Activities</b>	<b>Last 12 Months (157)</b>	<b>2013 (160)</b>	<b>2012 (318)</b>	<b>Last 5 Years (2106)</b>	<b>All Years (5095)</b>
Program Service Revenue	76.88%	77.27%	73.15%	71.64%	68.46%
Contributions	7.37%	7.24%	9.58%	10.64%	12.03%
Government Grants	8.41%	8.25%	9.79%	10.00%	10.49%
Investment Revenue	1.75%	1.72%	0.70%	0.96%	1.55%
Membership Dues	0.13%	0.12%	0.09%	0.08%	0.03%
Other Operating Revenue	3.65%	3.62%	4.59%	4.41%	5.15%
Net Assets Released From Restrictions	1.81%	1.77%	2.10%	2.28%	2.28%
Total Unrestricted Revenue	100.00%	100.00%	100.00%	100.00%	100.00%
Program Service Expenses	77.58%	77.12%	77.51%	76.81%	73.37%
Gross Yield	22.42%	22.88%	22.49%	23.19%	26.63%
Fundraising Expenses	1.73%	1.71%	1.97%	2.21%	2.26%
Administration Expenses	13.55%	13.77%	14.58%	14.24%	14.24%
Other Operating Expenses	3.51%	3.45%	3.57%	4.38%	5.11%
Total Operating Expenses	96.37%	96.05%	97.64%	97.64%	94.99%
Operating Yield (Net Operating Gain/Loss)	3.63%	3.95%	2.36%	2.36%	5.01%
Other Inflows	1.36%	1.34%	1.32%	1.46%	1.50%
Other Outflows	1.19%	1.17%	1.66%	1.25%	1.00%
Total Change In Unrestricted Net Assets	3.80%	4.12%	2.01%	2.56%	5.52%
<b>Statement of Financial Position</b>	<b>Last 12 Months (157)</b>	<b>2013 (160)</b>	<b>2012 (318)</b>	<b>Last 5 Years (2106)</b>	<b>All Years (2106)</b>
Total Cash and Cash Equivalents	18.60%	19.37%	19.42%	18.05%	18.08%
Total Receivables	7.14%	7.00%	8.42%	8.44%	8.80%
Inventory	0.14%	0.14%	0.30%	0.32%	0.41%
Current Investments	3.15%	3.09%	3.58%	3.12%	1.50%

Other Current Assets	2.18%	2.24%	2.40%	1.98%	2.20%
Total Current Assets	46.58%	46.79%	48.72%	46.48%	48.18%
Gross Fixed Assets	76.70%	77.78%	73.64%	70.37%	60.06%
Accumulated Depreciation	32.82%	33.93%	30.31%	27.43%	20.09%
Net Fixed Assets	43.88%	43.85%	43.33%	42.94%	39.98%
Long Term Investment Assets	7.90%	7.75%	6.51%	8.62%	9.78%
Other Assets	1.65%	1.61%	1.45%	1.95%	2.07%
Total Assets	100.00%	100.00%	100.00%	100.00%	100.00%
Payables	5.58%	5.47%	5.51%	5.54%	5.79%
Short Term Debt	0.24%	0.24%	0.15%	0.18%	0.08%
Notes Payable / Current Portion of Long Term Debt	1.22%	1.20%	0.93%	0.82%	0.39%
Other Current Liabilities	12.36%	12.25%	12.29%	13.52%	13.50%
Total Current Liabilities	20.64%	20.38%	21.88%	22.64%	23.34%
Total Long Term Liabilities	21.49%	22.92%	22.25%	20.41%	18.77%
Total Liabilities	42.14%	43.29%	44.13%	43.05%	42.11%
Unrestricted Net Assets	42.19%	41.35%	42.87%	44.87%	44.27%
Temporarily Restricted Net Assets	9.98%	9.78%	7.65%	6.77%	8.23%
Permanently Restricted Net Assets	5.70%	5.58%	5.34%	5.32%	5.40%
Total Net Assets	57.86%	56.71%	55.87%	56.95%	57.89%