

	A	B	C	D	E	F
1	2006 Financial Ratio Analysis					
2						
3	Efficiency Ratios		Pace	Siena	Iona	Marist College
4		Program expense ratio (Program contributions/total expenses)	=C26/C29	=D26/D29	=E26/E29	=F26/F29
5		Administrative expense ratio (administrative expenses/total expenses)	=C27/C29	=D27/D29	=E27/E29	=F27/F29
6		Fundraising expense ratio (fundraising expenses/total expenses)	=C28/C29	=D28/D29	=E28/E29	=F28/F29
7		Fundraising efficiency ratio (fundraising expenses/total contributions)	=C28/C24	=D28/D24	=E28/E24	=F28/F24
8	Profitability Ratios					
9		Surplus ratio (surplus/revenues)	=C29/C25	=D29/D25	=E29/E25	=F29/F25
10		Return on assets (surplus/assets)	=C30/C31	=D30/D31	=E30/E31	=F30/F31
11		Return on equity (surplus/equity)	=C30/C33	=D30/D33	=E30/E33	=F30/F33
12	Liquidity Ratios					
13		Current ratio (assets/liabilities)	=C31/C32	=D31/D32	=E31/E32	=F31/F32
14		Asset turnover (Revenue/total assets)	=C25/C31	=D25/D31	=E25/E31	=F25/F31
15		Working capital ratio - in years (Working capital/total expenses)	=C23/C29	=D23/D29	=E23/E29	=F23/F29
16	Long-term Solvency Ratios					
17		Debt-equity (liabilities/equity)	=C32/C33	=D32/D33	=E32/E33	=F32/F33
18		Leverage (assets/equity)	=C31/C33	=D31/D33	=E31/E33	=F31/F33
19						
20						
21	Information needed					
22		2004 990	Pace	Siena	Iona	Marist
23	Working Capital (Program Contributions)	Lines 1a+1b+1c	=31008857+7961033	=4441235+1206427	=9185183+1823774	=4417079+5011956
24	Total Contributions	Line 1d	38969890	5647662	11008957	9429035
25	Revenues	Line 12	336460782	99172425	101055346	125444652
26	Program Services	Line 13	273909782	81030188	70839787	92078544
27	Management and general	Line 14	42298291	10525786	24244469	8195848
28	Fundraising expenses	Line 15	5553794	1669747	1826909	1235182
29	Total Expenses	Line 17	321761597	93225721	96911165	101509574
30	Surplus	Line 18	14699185	5946704	4144181	23935078
31	Assets	Line 59	483106210	249912376	142006017	304007563
32	Liabilities	Line 66	290762968	78660000	59433767	114268466
33	Equity	Assets - liabilities	=C31-C32	=D31-D32	=E31-E32	=F31-F32