



## 2020-21 Fiscal Year: Financial Performance Framework

The Financial Performance Framework provides a framework within which a charter school authorizer may carry out its oversight roles. See the [Technical Guide](#) for Details.

### Beacon Academy

**Address:** 7360 W. Flamingo Road, Las Vegas, NV 89147  
**Website:** <http://www.banv.org>  
**Enrollment:** 324  
**Grades Served:** 9-12

2020-21

**Meets the Standard**

2019-20

**Meets the Standard**

<p>1. CURRENT RATIO</p> <p><b>Meets Standard</b></p> <p>Is the school's Current Ratio at least 1.1?</p>	<p>2. UNRESTRICTED DAYS CASH ON HAND</p> <p><b>Meets Standard</b></p> <p>Is the school's UDCOH at least 60 days or 30 days with a positive</p>	<p>3. ENROLLMENT VARIANCE</p> <p>-</p> <p>Is the school's Enrollment Variance 95% or greater?</p>	<p>4. DEBT DEFAULT</p> <p><b>Meets Standard</b></p> <p>Is the school in default of loan covenant(s) or delinquent with debt service payments?</p>
<p>5. TOTAL MARGIN AND AGGREGATE THREE YEAR TOTAL</p> <p><b>Meets Standard</b></p> <p>Is the school's current year and three year aggregate Total Margin positive?</p>	<p>6. DEBT TO ASSET RATIO</p> <p><b>Meets Standard</b></p> <p>Is the school's Debt to Asset Ratio less than 0.90?</p>	<p>7. CASH FLOW</p> <p><b>Falls Far Below Standard</b></p> <p>Is the school's most recent year and three year aggregate cash flow positive?</p>	<p>8. DEBT OR LEASE SERVICE COVERAGE RATIO</p> <p><b>Does Not Meet Standard</b></p> <p>Is the school's Debt/Lease Service Coverage Ratio at least 1.10?</p>

\* Enrollment Variance ratings were not reported for the 2020-21 school year.