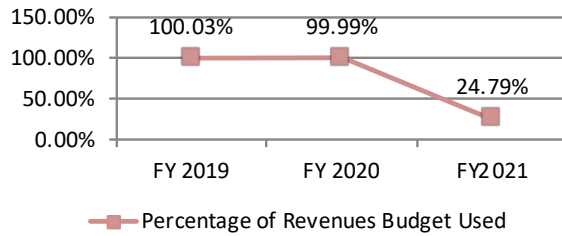


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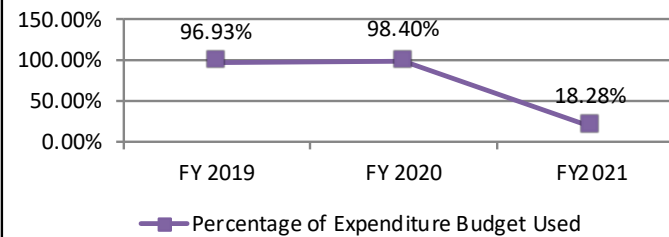
# MONTHLY SCOREBOARD



## Percentage of Revenue Budget

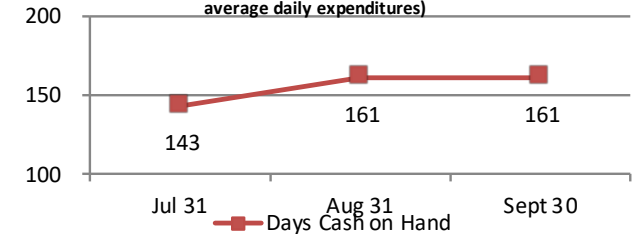


## Percentage of Expenditure Budget

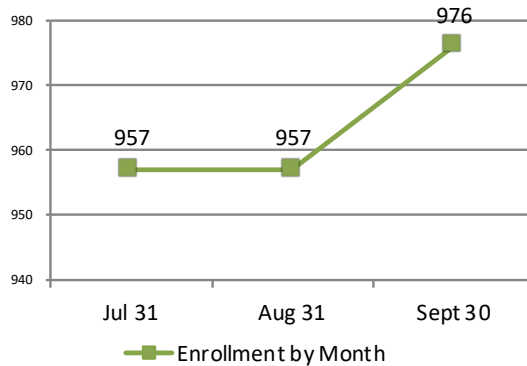


## Days Cash on Hand

(Show the days the school can continue operations based on average daily expenditures)

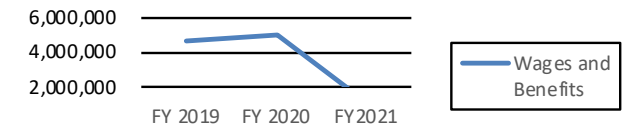


## Enrollment by Month



As of September 30, 2020

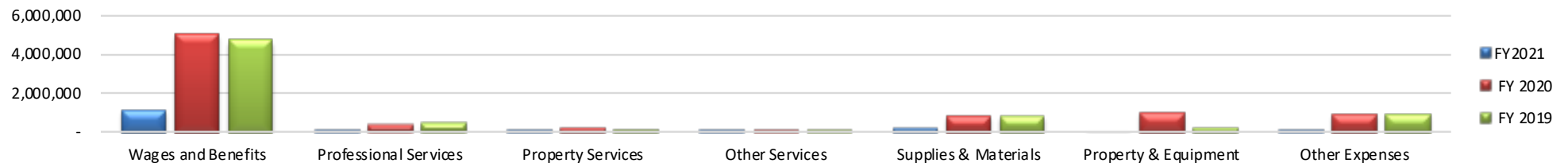
## Wages and Benefits



## REVENUE PER STUDENT (By Funding Source)

	2 Years Ago	FY 2020	FY2021
Local Revenue	387	328	55
State Revenue	6852	7,221	1,969
Federal Revenue	256	241	20
Total Revenues	7495	7,791	2,044

## Expenses By Type



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# ANNUAL SCOREBOARD

## Key Performance Indicators

FY2021

### Liquidity Measures

	Ratio	Benchmark (if applicable)
<b>NET WORKING CAPITAL</b>		
Current Assets	\$ 3,466,751	
÷ Current Liabilities	993,765	
<i>This shows the amount of liquid assets available after satisfying current liabilities.</i>		
	<b>\$ 2,472,986</b>	
<b>CURRENT RATIO</b>		
Current Assets	3,466,751	
÷ Current Liabilities	993,765	
<i>This shows how many times the companies could pay its current short-term obligations.</i>		
	<b>3.49</b>	> 1.15
<b>Days Unrestricted Cash on Hand</b>		
Total Unrestricted Cash	3,466,183	
÷ Daily Expenses (Annual / 365 days)	21,467.49	
<i>This shows how many days the school can continue operations without additional cash inflow.</i>		
	<b>161.46</b>	> 30 Days
<b>Operating Reserve Ratio</b>		
Total Net Assets	3,452,668	
÷ Monthly Expenses (Annual / 12)	652,970	
<i>This shows how many months the school can continue operations without resulting in a deficit.</i>		
	<b>5.29</b>	

### Profitability Measures

<b>Net Profit Margin</b>		
Net Income	\$ 562,192	
÷ Total Revenues	1,994,477	
<i>This shows how much income is retained by the school for every dollar earned.</i>		
	<b>\$ 0.28</b>	
<b>State Income per Student</b>		
Total State Revenues	1,921,586	
÷ Total # of Students Enrolled	976	
<i>This shows how much in state revenue is earned on a per student basis.</i>		
	<b>1,968.84</b>	

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# ANNUAL SCOREBOARD

## Key Performance Indicators

### Performance Measures

#### BUDGETED

#### Unrestricted Cash Turnover

Total Revenues	\$	8,044,349
÷ Total Unrestricted Cash		3,466,183

*This shows how much is received in revenue for every dollar in cash; thus, it shows how effectively a school is utilizing it's cash*

2.32

#### Classroom Spending

Total Instructional Expenses		912,025
÷ Total Revenues		1,994,477

*This shows how much of the total revenues received were put into classroom education.*

45.73%

#### Human Capital Ratio

Total Wages and Benefits		1,103,937
÷ Total Revenues		1,994,477

*This shows how much of the total revenues received were spent on wages and benefits.*

55.35%

### Operation Measures

#### Occupancy Ratio

Total Facilities Expenses	\$	120,500
÷ Total Revenue		1,994,477

*This shows how much of the total revenues received were spent on facilities costs.*

6.04%

#### Occupancy Expense Ratio

Total Facilities Expenses		120,500
÷ Total Expenses		7,835,635

*This shows how much of the total expenses were spent on facilities costs.*

1.54%

< 22%

#### Student Occupancy Ratio

Total Facilities Expenses		120,500
÷ Total # of Students		976

*This shows the amount of facilities costs on a per student basis.*

123.46

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# ANNUAL SCOREBOARD

## Key Performance Indicators

### Leverage Measures

#### Debt Ratio

Total Liabilities	\$	12,924,563
÷ Total Assets		17,372,370

*This shows how much of the total assets are provided by debt.*

74.40%

< 90%

#### Debt Service Coverage Ratio

Change in Net Assets	562,192
Add: Interest Expense	-
Add: Depreciation Expense	107,638
÷ Debt Service Costs	-

*This shows the ability to cover future debt payments.*

> 115%

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**Instructions:** Enter the information below from the source specified in the "Data Location" column. This report should always show 3 months of data starting with the most recently completed reconciled month represented as "Curr. month" and the 2 months prior to that month.

Data Location				
	FY 2019	FY 2020	FY2021	
Student Enrollment				
Official Student Enrollment (Oct 1 Count each	1,013	1,025	976	Enrollment reports
Balance Sheet Information - (for annual scorecard only)				
Unrestricted Cash Balance	2,975,106	3,049,620	3,466,183	Final AFR / Audited FS
Total Current Assets	3,092,720	3,189,701	3,466,751	Final AFR / Audited FS
Total Current Liabilities	704,177	767,382	993,765	Final AFR / Audited FS
Total Assets	16,344,065	16,950,619	17,372,370	Tibanna
Total Liabilities	13,905,881	13,971,775	12,924,563	Tibanna
Change in Net Assets (Net Inc.)	568,183	540,659	562,192	Audited FS
Net Assets (Fund Balance)	2,438,184	2,978,844	3,452,668	Audited FS
Income Statement Information				
	2 Years Ago	1 Year Ago	Now	
Local Revenues	391,915	335,938	53,707	Tibanna
State Revenues	6,941,287	7,401,839	1,921,586	Tibanna
Federal Revenues	259,678	247,530	19,184	Tibanna
Total Revenue	7,592,880	7,985,307	1,994,477	Tibanna
Annual Expenses	7,024,700	7,457,755	7,835,635	Audited FS
Interest Expense	555,363	573,409		Audited FS
Depreciation	428,795	431,890	107,638	Audited FS
Total function 2600 Facilities Expenses	458,235	541,397	120,500	Final AFR
Total Lease Payments	-	-	-	Audited FS Notes or QB
Debt Service (Principal & Interest Payments)	830,363	862,045		PY Audited FS Notes***
*** (Principal & Interest payments from PY Audited FS Notes "Future Debt Payments" Section)				
Instructional Expenses	3,901,586	4,313,766	912,025	AFR 1000 Function Total
Non-Instructional Expenses	3,344,555	3,967,351	520,260	Total AFR Exp - 1000 Total
				(excludes 5000 sources & uses)
Salaries and Wages	3,650,114	3,898,139	817,453	Tibanna
Benefits	1,030,318	1,117,390	286,484	Tibanna

Wages and Benefits	4,680,432	5,015,529	1,103,937	
Professional Services	432,430	327,225	51,488	Tibanna
Property Services	125,384	223,721	32,456	Tibanna
Other Services	99,397	83,245	2,668	Tibanna
Supplies & Materials	777,402	783,161	201,528	Tibanna
Property & Equipment	220,380	971,160	-	Tibanna
Other Expenses	880,676	877,076	40,208	Tibanna
Accumulated Total Expenditures	7,246,141	8,281,117	1,432,285	Tibanna
(excludes 5000 sources & uses)				
Budget Information				
Approved Budget of Expenditures	7,475,723	8,415,512	7,835,635	
Percentage of Expenditure Budget Used	96.93%	98.40%	18.28%	
Approved Budget of Revenues	7,590,769	7,986,313	8,044,349	
Percentage of Revenues Budget Used	100.03%	99.99%	24.79%	
	<b>Jul 31</b>	<b>Aug 31</b>	<b>Sept 30</b>	
Days Cash on Hand	143	161	161	Tibanna cash flow statement
Enrollment by Month	957	957	976	Enrollment Specialist