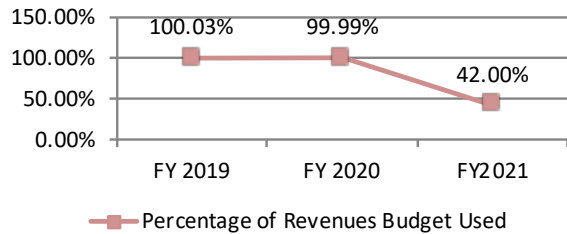


**AIM UP™**

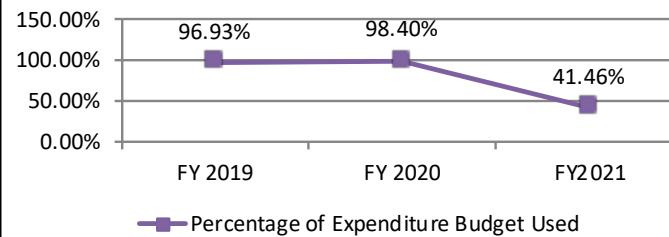
# MONTHLY SCOREBOARD



## Percentage of Revenue Budget

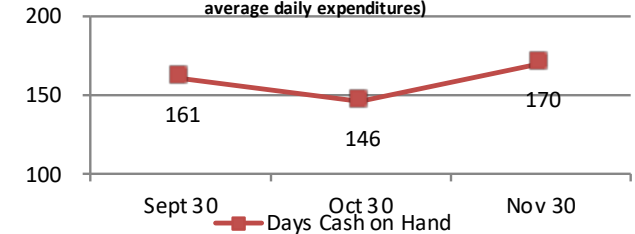


## Percentage of Expenditure Budget

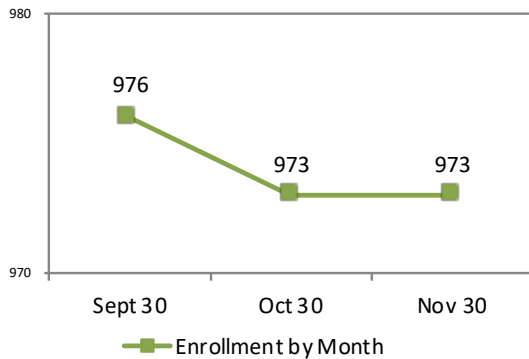


## Days Cash on Hand

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

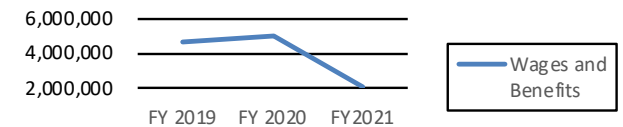


## Enrollment by Month



As of November 30, 2020

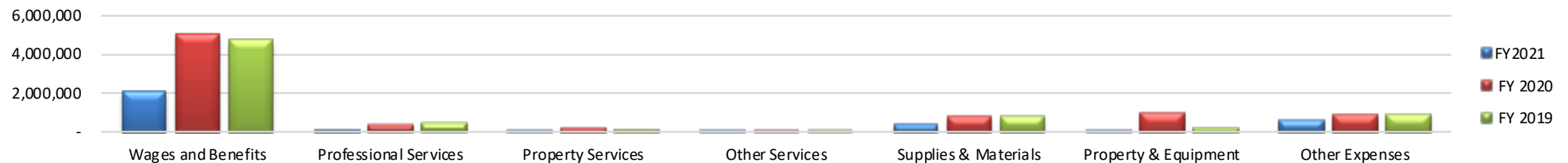
## Wages and Benefits



## REVENUE PER STUDENT (By Funding Source)

	2 Years Ago	FY 2020	FY2021
Local Revenue	387	328	72
State Revenue	6852	7,221	3,270
Federal Revenue	256	241	120
Total Revenues	7495	7,791	3,462

## 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	\$ 3,672,203	
÷ Current Liabilities	1,220,104	
<i>This shows the amount of liquid assets available after satisfying current liabilities.</i>		
	<b>\$ 2,452,099</b>	
<b>CURRENT RATIO</b>		
Current Assets	3,672,203	
÷ Current Liabilities	1,220,104	
<i>This shows how many times the companies could pay its current short-term obligations.</i>		
	<b>3.01</b>	> 1.15
<b>Days Unrestricted Cash on Hand</b>		
Total Unrestricted Cash	3,670,197	
÷ 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>170.97</b>	> 30 Days
<b>Operating Reserve Ratio</b>		
Total Net Assets	4,064,896	
÷ Monthly Expenses (Annual / 12)	652,970	
<i>This shows how many months the school can continue operations without resulting in a deficit.</i>		
	<b>6.23</b>	

### Profitability Measures

<b>Net Profit Margin</b>		
Net Income	\$ 129,979	
÷ Total Revenues	3,378,676	
<i>This shows how much income is retained by the school for every dollar earned.</i>		
	<b>\$ 0.04</b>	
<b>State Income per Student</b>		
Total State Revenues	3,191,469	
÷ Total # of Students Enrolled	976	
<i>This shows how much in state revenue is earned on a per student basis.</i>		
	<b>3,269.95</b>	

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# ANNUAL SCOREBOARD

## Key Performance Indicators

### Performance Measures

#### BUDGETED

#### Unrestricted Cash Turnover

Total Revenues	\$	8,044,349
÷ Total Unrestricted Cash		3,670,197

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

2.19

#### Classroom Spending

Total Instructional Expenses		1,711,372
÷ Total Revenues		3,378,676

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

50.65%

#### Human Capital Ratio

Total Wages and Benefits		2,056,731
÷ Total Revenues		3,378,676

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

60.87%

### Operation Measures

#### Occupancy Ratio

Total Facilities Expenses	\$	781,638
÷ Total Revenue		3,378,676

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

23.13%

#### Occupancy Expense Ratio

Total Facilities Expenses		781,638
÷ Total Expenses		7,835,635

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

9.98%

< 22%

#### Student Occupancy Ratio

Total Facilities Expenses		781,638
÷ Total # of Students		976

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

800.86

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# ANNUAL SCOREBOARD

## Key Performance Indicators

### Leverage Measures

#### Debt Ratio

Total Liabilities	\$	12,635,059
÷ Total Assets		17,068,656

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

74.02%	< 90%
--------	-------

#### Debt Service Coverage Ratio

Change in Net Assets	129,979
Add: Interest Expense	269,575
Add: Depreciation Expense	179,261
÷ Debt Service Costs	591,425

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

48.22%	> 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 Cc	1,013	1,025	976	Enrollment reports
Balance Sheet Information - (for annual scorecard only)				
Unrestricted Cash Balance	2,975,106	3,049,620	3,670,197	Final AFR / Audited FS
Total Current Assets	3,092,720	3,189,701	3,672,203	Final AFR / Audited FS
Total Current Liabilities	704,177	767,382	1,220,104	Final AFR / Audited FS
Total Assets	16,344,065	16,950,619	17,068,656	Tibanna
Total Liabilities	13,905,881	13,971,775	12,635,059	Tibanna
Change in Net Assets (Net Inc.)	568,183	540,659	129,979	Audited FS
Net Assets (Fund Balance)	2,438,184	2,978,844	4,064,896	Audited FS
Income Statement Information				
	2 Years Ago	1 Year Ago	Now	
Local Revenues	391,915	335,938	70,506	Tibanna
State Revenues	6,941,287	7,401,839	3,191,469	Tibanna
Federal Revenues	259,678	247,530	116,701	Tibanna
Total Revenue	7,592,880	7,985,307	3,378,676	Tibanna
Annual Expenses	7,024,700	7,457,755	7,835,635	Audited FS
Interest Expense	555,363	573,409	269,575	Audited FS
Depreciation	428,795	431,890	179,261	Audited FS
Total function 2600 Facilities Expens	458,235	541,397	190,213	Final AFR
Total Lease Payments	-	-	-	Audited FS Notes or QB
Debt Service (Principal & Interest Payment	830,363	862,045	591,425	PY Audited FS Notes***
*** (Principal & Interest payments from PY Audited FS Notes "Future Debt Payments" Section)				
Instructional Expenses	3,901,586	4,313,766	1,711,372	AFR 1000 Function Total
Non-Instructional Expenses	3,344,555	3,967,351	1,537,325	Total AFR Exp - 1000 Total
				(excludes 5000 sources & uses)
Salaries and Wages	3,650,114	3,898,139	1,573,537	Tibanna
Benefits	1,030,318	1,117,390	483,194	Tibanna

Wages and Benefits	4,680,432	5,015,529	2,056,731	
Professional Services	432,430	327,225	127,953	Tibanna
Property Services	125,384	223,721	47,495	Tibanna
Other Services	99,397	83,245	29,409	Tibanna
Supplies & Materials	777,402	783,161	371,022	Tibanna
Property & Equipment	220,380	971,160	9,600	Tibanna
Other Expenses	880,676	877,076	606,487	Tibanna
Accumulated Total Expenditures	7,246,141	8,281,117	3,248,697	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%	41.46%	
Approved Budget of Revenues	7,590,769	7,986,313	8,044,349	
Percentage of Revenues Budget Used	100.03%	99.99%	42.00%	
	Sept 30	Oct 30	Nov 30	
Days Cash on Hand	161	146	170	Tibanna cash flow statement
Enrollment by Month	976	973	973	Enrollment Specialist