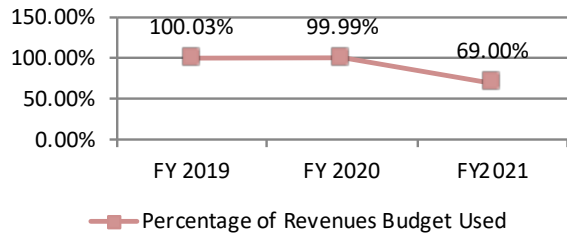


**AIM UP™**

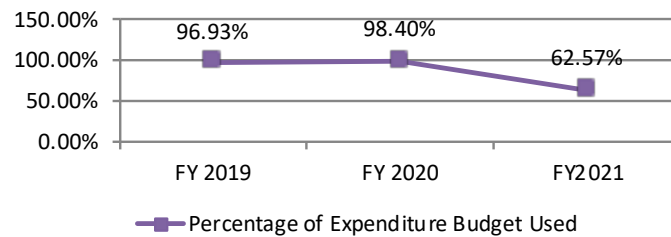
# MONTHLY SCOREBOARD



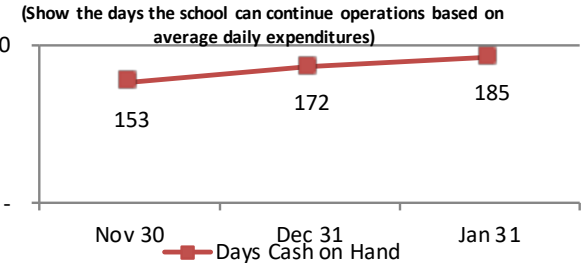
## Percentage of Revenue Budget



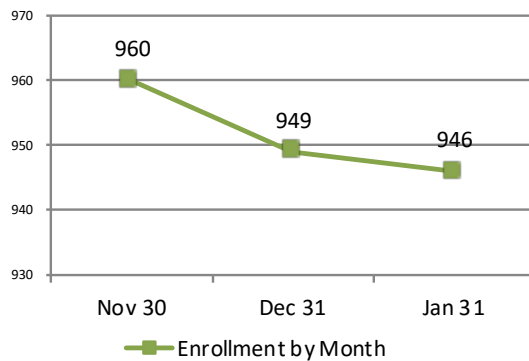
## Percentage of Expenditure Budget



## Days Cash on Hand

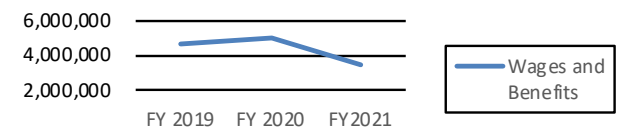


## Enrollment by Month



As of February 28, 2021

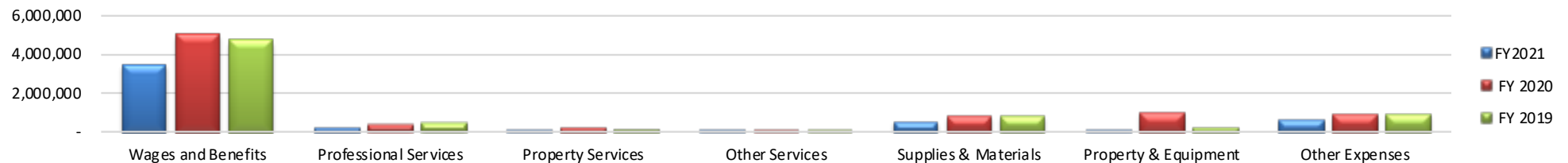
## Wages and Benefits



## REVENUE PER STUDENT (By Funding Source)

	2 Years Ago	FY 2020	FY2021
Local Revenue	387	328	105
State Revenue	6852	7,221	5,296
Federal Revenue	256	241	315
Total Revenues	7495	7,791	5,716

## Expenses By Type



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# ANNUAL SCOREBOARD

## Key Performance Indicators

FY2021

### Liquidity Measures

#### Ratio

#### NET WORKING CAPITAL

Current Assets	\$	3,984,540
÷ Current Liabilities		1,213,068

This shows the amount of liquid assets available after satisfying current liabilities.

**\$ 2,771,472**

#### CURRENT RATIO

Current Assets		3,984,540
÷ Current Liabilities		1,213,068

This shows how many times the companies could pay its current short-term obligations.

**3.28**

#### Days Unrestricted Cash on Hand

Total Unrestricted Cash		3,982,946
÷ Daily Expenses (Annual / 365 days)		21,505.76

This shows how many days the school can continue operations without additional cash inflow.

**185.20**

#### Operating Reserve Ratio

Total Net Assets		3,676,170
÷ Monthly Expenses (Annual / 12)		654,133

This shows how many months the school can continue operations without resulting in a deficit.

**5.62**

### Profitability Measures

#### Net Profit Margin

Net Income	\$	667,026
÷ Total Revenues		5,578,550

This shows how much income is retained by the school for every dollar earned.

**\$ 0.12**

#### State Income per Student

Total State Revenues		5,168,999
÷ Total # of Students Enrolled		976

This shows how much in state revenue is earned on a per student basis.

**5,296.11**



# ANNUAL SCOREBOARD

## Key Performance Indicators

### Performance Measures

#### BUDGETED

#### Unrestricted Cash Turnover

Total Revenues	\$	8,084,356
÷ Total Unrestricted Cash		3,982,946

*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*

2.03

#### Classroom Spending

Total Instructional Expenses		2,842,734
÷ Total Revenues		5,578,550

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

50.96%

#### Human Capital Ratio

Total Wages and Benefits		3,455,488
÷ Total Revenues		5,578,550

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

61.94%

### Operation Measures

#### Occupancy Ratio

Total Facilities Expenses	\$	875,671
÷ Total Revenue		5,578,550

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

15.70%

#### Occupancy Expense Ratio

Total Facilities Expenses		875,671
÷ Total Expenses		7,849,601

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

11.16%

#### Student Occupancy Ratio

Total Facilities Expenses		875,671
÷ Total # of Students		976

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

897.20

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# ANNUAL SCOREBOARD

## Key Performance Indicators

### Leverage Measures

**Debt Ratio**

Total Liabilities	\$	12,637,806
÷ Total Assets		17,527,045

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

**72.10%****Debt Service Coverage Ratio**

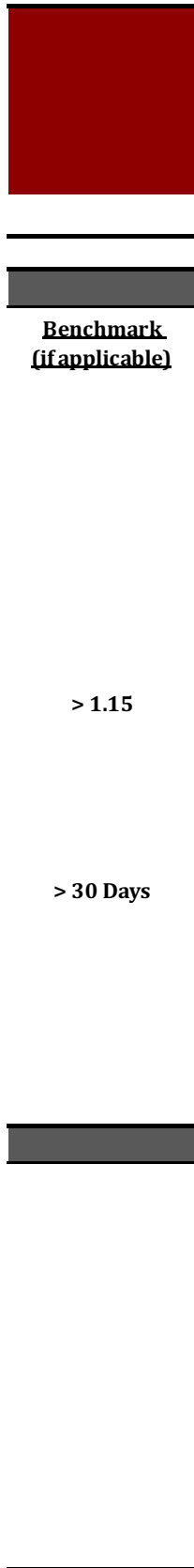
Change in Net Assets	667,026
Add: Interest Expense	306,041
Add: Depreciation Expense	286,695
÷ Debt Service Costs	591,425

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

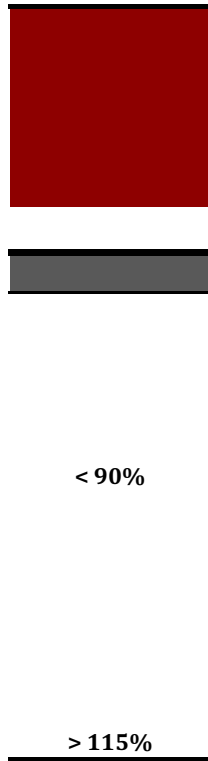
**217.95%**

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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 year)	1,013	1,025	976	Enrollment reports
Balance Sheet Information - (for annual scorecard only)				
Unrestricted Cash Balance	2,975,106	3,049,620	3,982,946	Final AFR / Audited FS
Total Current Assets	3,092,720	3,189,701	3,984,540	Final AFR / Audited FS
Total Current Liabilities	704,177	767,382	1,213,068	Final AFR / Audited FS
Total Assets	16,344,065	16,950,619	17,527,045	Tibanna
Total Liabilities	13,905,881	13,971,775	12,637,806	Tibanna
Change in Net Assets (Net Inc.)	568,183	540,659	667,026	Audited FS
Net Assets (Fund Balance)	2,438,184	2,978,844	3,676,170	Audited FS
Income Statement Information				
	2 Years Ago	1 Year Ago	Now	
Local Revenues	391,915	335,938	102,362	Tibanna
State Revenues	6,941,287	7,401,839	5,168,999	Tibanna
Federal Revenues	259,678	247,530	307,189	Tibanna
Total Revenue	7,592,880	7,985,307	5,578,550	Tibanna
Annual Expenses	7,024,700	7,457,755	7,849,601	Audited FS
Interest Expense	555,363	573,409	306,041	Audited FS
Depreciation	428,795	431,890	286,695	Audited FS
Total function 2600 Facilities Expenses	458,235	541,397	284,246	Final AFR
Total Lease Payments	-	-	-	Audited FS Notes or QB
Debt Service (Principal & Interest Payments)	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	2,842,734	AFR 1000 Function Total
Non-Instructional Expenses	3,344,555	3,967,351	2,068,790	Total AFR Exp - 1000 Total
(excludes 5000 sources & uses)				
Salaries and Wages	3,650,114	3,898,139	2,671,893	Tibanna
Benefits	1,030,318	1,117,390	783,595	Tibanna
Wages and Benefits	4,680,432	5,015,529	3,455,488	
Professional Services	432,430	327,225	205,730	Tibanna
Property Services	125,384	223,721	79,946	Tibanna
Other Services	99,397	83,245	34,245	Tibanna



Supplies & Materials	777,402	783,161	520,695	Tibanna
Property & Equipment	220,380	971,160	9,600	Tibanna
Other Expenses	880,676	877,076	605,820	Tibanna
Accumulated Total Expenditures	7,246,141	8,281,117	4,911,524	Tibanna
(excludes 5000 sources & uses)				
Budget Information				
Approved Budget of Expenditures	7,475,723	8,415,512	7,849,601	
Percentage of Expenditure Budget Used	96.93%	98.40%	62.57%	
Approved Budget of Revenues	7,590,769	7,986,313	8,084,356	
Percentage of Revenues Budget Used	100.03%	99.99%	69.00%	
	Nov 30	Dec 31	Jan 31	
Days Cash on Hand	153	172	185	Tibanna cash flow statement
Enrollment by Month	960	949	946	Enrollment Specialist