

Instructions: All data should be entered on this Data Input Tab ONLY.

Enter the information below from the source specified in the "Data Location" column(s). This report should always show 3 months of data starting with the most recently completed month represented as "Now" or "Current Month" and the 2 months prior to that month. All green cells must be completed for the Monthly scoreboard to be complete. Blue cells for the annual scoreboard and/or ratios to be complete.

Data Entry Cells	Enter data in green cells to populate the monthly scoreboard. Some data may be used for the annual scoreboard as well.
Data Entry Cells (Annual Only)	Enter data in blue cells to populate the annual scoreboard and the ratio tab.

Data Location

Reports as of:	September 30, 2021	% Through the year:	25.00%
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Student Enrollment						
	2 Years Prior	Prior Year	-60 Days	-30 Days	Now	Annual Data
Student Enrollment (Oct. 1 for PY)	1025	976	1,002	1,007	1,009	Auditor's Reports
Official ADM	1006.72	970.20			1,002.90	USB E Website/UTREx

Restricted Programs						
	2 Years Prior	Prior Year	-60 Days	-30 Days	Now	Annual Data
Special Ed	3720	8296		\$ 29,386	\$ 9,430	Final APR / Audited FS
CTE				\$ 108	\$ 1,251	
Spec. Pop.		0		\$ -	\$ -	
Restr. St./Fed	16042	0		\$ 41,834	\$ 43,400	
Bill Related	6305	8177		\$ 9,476	\$ 10,084	
ESEA				\$ -	\$ -	
Lunch	89008	160125		\$ 54,956	\$ 54,740	
Total Restricted Program Balance	\$ 115,075	\$ 176,598	\$ -	\$ 135,760	\$ 118,905	

Balance Sheet Information -						
	Full Accrual		Modified Accrual Basis			Annual Data
	2 Years Prior	Prior Year	-60 Days	-30 Days	Now	
Unrestricted Cash Balance	3,049,620	3,808,181	3,331,922	3,782,396	3,749,079	Audited FS/Pelorus GAAP Report (DO NOT PULL FROM THE APR/APR)
Restricted Cash Accounts		1,449,453		1,566,230	1,638,703	
Accounts Receivable		56,121		1,764	2,253	
PrePaid and Other Assets		37,531		1,331	67,996	
Total Current Assets	3,049,620	5,351,286	3,331,922	5,351,721	5,458,031	
Accounts Payable		142,121		478,285	531,738	
Other Current Liabilities (Payroll)		887,026		88,102	157,240	
Current Portion of LTD		413,975			567,400	
Total Current Liabilities	-	1,443,122	-	566,387	1,256,378	
Beginning fund balance				4,322,138	4,322,138	
Change in Net Assets (Net Inc.)		193,642		463,193	446,911	

Unrestricted Fund Balance	-	-	4,649,571	4,650,144
Restricted Fund Balance		-	135,760	118,905
Total Fund Balance	- 193,642	-	4,785,331	4,769,049

Income Statement Information				
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THE HEADERS FROM THE SCOREBOARD PULL FROM THIS ROW.	YTD Actuals	Approved Budget	Current Month	Prior Month	2 Months Prior	Annual Data
Local Revenues	74,077	122,150	22,246			Not applicable
State Revenues	2,021,219	7,886,429	643,530			
Federal Revenues	51,275	622,605	51,275			
Total Revenue	2,146,571	8,631,184	717,051	-	-	
Salaries and Wages	874,444	4,410,400	412,701			
Benefits	215,537	1,444,483	115,191			
Professional Services	88,255	309,377	31,151			
Property Services	77,382	235,500	15,562			
Other Services	42,184	109,000	36,886			
Supplies & Materials	340,772	838,750	117,700			
Property & Equipment	20,212	127,145	-			
Debt Service & Misc	40,877	882,710	4,141			
Total Expenditures	1,699,663	8,357,365	733,332	-	-	
Net Income (Change in net assets)	446,908	273,819	(16,281)	-	-	

Misc Information for Ratio Calculation				
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	Prior Year	Current Month		Annual Data
Total Assets	17,216,853	17,343,808		Audited FS
Total Liabilities (Full Accrual)	14,458,581	14,117,984		Audited FS
Total Annual Revenues	8,291,272			
Total Annual Expenses (less depreciation/amortization)	7,609,205			
Interest Expense	-	-		
Depreciation	-	-		
Total function 2600 Facilities Expenses	-	-		
Total Lease Payments	-	-		
Debt Service (Principal & Interest Payments)	-	-		
*** (Principal & Interest payments from PY Audited FS Notes "Future Debt Payments" Section)				
Instructional Expenses		-	-	
Non-Instructional Expenses		-	-	

Budget Information				
	Prior Year	-60 Days	-30 Days	Now
Approved Budget of Expenditures (for prior year should be actual)	8,197,034	8,357,365	8,357,365	8,357,365
Percentage of Expenditure Budget Used	N/A	0.00%	0.00%	8.77%
Approved Budget of Revenues	N/A			

Percentage of Revenues Budget Used	N/A	#DIV/0!	#DIV/0!	#DIV/0!
Calculated Information -No data entry				
	Prior Year	-60 Days	-30 Days	Now
<i>Unrestricted</i> Days Cash on Hand (Bond Calc.)	170	146	165	164
<i>Unrestricted</i> Days Cash on Hand (USCSB Calc.)	162	146	159	159

[USCSB Accountability Framework](#)

[USCSB Accountability Framework Overview](#)

School data is uploaded to UCAP by the state (Utah Charter Access Point) Has historical financial, enrollment reports, oversight letters & Charter Docs.

Completed reconciled
cells must be completed

Location
Monthly Data
Enrollment Staff UTREx/Aspire
Monthly Data

Acc. System APR Report

Monthly Data
Accounting System Balance Sheet

Monthly Data
Accounting System Income Statement
(excludes 5000 sources & uses)
Monthly Data
GAAP Report (Pelorus)
GAAP Report (Pelorus)
Audited FS
Audited FS
Audited FS
Final AFR
Audited FS Notes or QB
PY Audited FS Notes***
AFR 1000 Function Total
Total AFR Exp - 1000 Total
(excludes 5000 sources & uses)

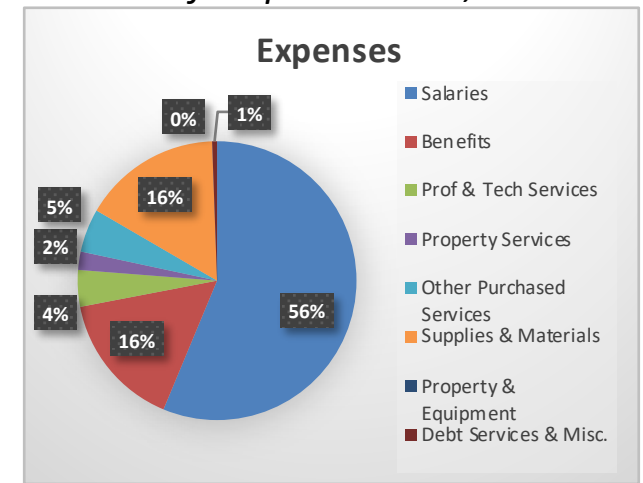
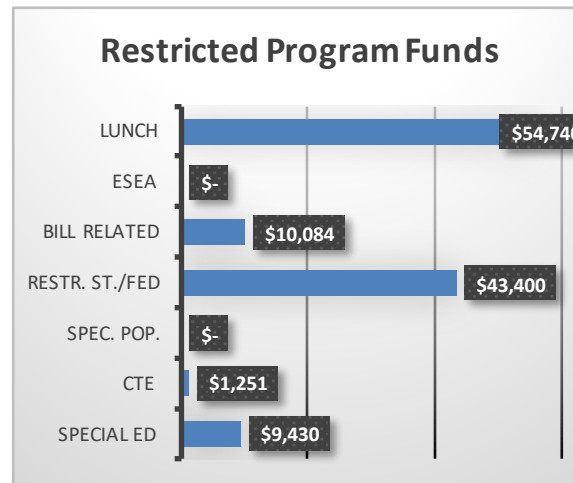
N/A
N/A



Monthly Financial Scoreboard

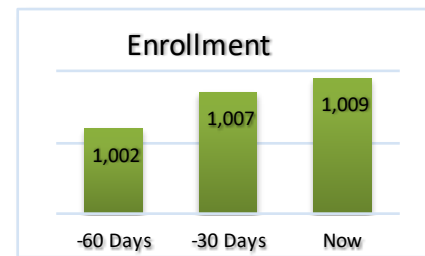
as of September 30, 2021

Balance Sheet		% through the year:	25.00%
		Prior	
Assets		Month	Current Month
Operating Cash (Unrestricted)	\$	3,782,396	\$ 3,749,079
Restricted Cash	\$	1,566,230	\$ 1,638,703
Accounts Receivable	\$	1,764	\$ 2,253
Prepaid/Other Assets	\$	1,331	\$ 67,996
Total Assets	\$	5,351,721	\$ 5,458,031
Liabilities & Fund Balance			
Accounts Payable	\$	478,285	\$ 531,738
Other Current Liabilities	\$	88,102	\$ 157,240
Total Liabilities	\$	566,387	\$ 688,978
Unrestricted Fund Balance	\$	4,649,571	\$ 4,650,144
Restricted Fund Balance	\$	135,760	\$ 118,905
Total Fund Balance	\$	4,785,331	\$ 4,769,049
Total Liabilities & Fund Balance	\$	5,351,718	\$ 5,458,027



Income Statement - Budget Report				% through the year: 25.00%	
Revenue		YTD Actuals	Approved Budget	Current Month	% of Budget
1000	Local	\$ 74,077	\$ 122,150	\$ 22,246	60.64%
3000	State	\$ 2,021,219	\$ 7,886,429	\$ 643,530	25.63%
4000	Federal	\$ 51,275	\$ 622,605	\$ 51,275	8.24%
Total Revenue		\$ 2,146,571	\$ 8,631,184	\$ 717,051	24.87%
Expenses					
100	Salaries	\$ 874,444	\$ 4,410,400	\$ 412,701	19.83%
200	Benefits	\$ 215,537	\$ 1,444,483	\$ 115,191	14.92%
300	Prof & Tech Services	\$ 88,255	\$ 309,377	\$ 31,151	28.53%
400	Property Services	\$ 77,382	\$ 235,500	\$ 15,562	32.86%
500	Other Purchased Services	\$ 42,184	\$ 109,000	\$ 36,886	38.70%
600	Supplies & Materials	\$ 340,772	\$ 838,750	\$ 117,700	40.63%
700	Property & Equipment	\$ 20,212	\$ 127,145	\$ -	15.90%
800	Debt Services & Misc.	\$ 40,877	\$ 882,710	\$ 4,141	4.63%
Total Expenses		\$ 1,699,663	\$ 8,357,365	\$ 733,332	20.34%
Net Income		\$ 446,908	\$ 273,819	\$ (16,281)	
		>5% positive	within 5%	>5% negative	

Performance Metrics			
Financial Metrics	Prior Year	Now	Standard
Unrestricted Days Cash on Hand (Bond Calc.)	170	164	30 Days
Unrestricted Days Cash on Hand (USCSB Calc.)	162	159	30 Days
Debt to Asset Ratio	0.84	0.81	≤ 1
Current Ratio	3.71	4.34	≥ 1
Annual Cash Flow increase/(decrease)	758,560	(59,102)	> 0
Profit Margin (Total Margin)	\$ 0.02	\$ 0.05	> 0
Enrollment Metrics			
Enrollment Trend (Oct 1)	976	1,009	≥ 90% PY
Average Daily Membership (ADM)	970.20	1002.90	≥ 90% Oct 1



*These interim reports are reported on a modified accrual basis and intended for internal use only.

Annual Scoreboard to be developed for November 2021

ANNUAL METRIC CALCULATIONS

Key Performance Indicators

44469

Liquidity Measures

	<u>Prior Year End</u> <u>Ratio</u>	<u>Current Trend</u>	<u>Benchmark</u> <u>(if applicable)</u>
Current Ratio (Net Working Capital)			
Current Assets	5,351,286	5,458,031	State:
÷ Current Liabilities	1,443,122	1,256,378	≥ 1.0
<i>This shows how many times the companies could pay its current short-term obligations.</i>			with positive trend
	3.71	4.34	

Days Unrestricted Cash on Hand (bond calc.)

Total Unrestricted Cash (cash-restricted cash)	3,808,181	3,749,079	
÷ Daily Expenses (Annual Expenses / 365 days)	22,457.63	22,896.89	Bond:
<i>This shows how many days the school can continue operations without additional cash inflow.</i>			≥ 60 Days
	169.57	163.74	

Days Unrestricted Cash on Hand (state calc.)

Total Unrestricted Cash (cash-restricted cash-programatic restricted cash)	3,631,583	3,630,174	
÷ Daily Expenses (Annual Expenses / 365 days)	22,457.63	22,896.89	State:
<i>This shows how many days the school can continue operations without additional cash inflow.</i>			≥ 30 Days
	161.71	158.54	

Profitability Measures

Net Profit Margin (Total Margin)

Net Income (Change in Net Assets)	\$ 193,642	\$ 446,908	
÷ Total Revenues	8,291,272	8,357,365	State:
<i>This shows how much income is retained by the school for every dollar earned.</i>			> 0
	\$ 0.02	0.05	

Breakeven Enrollment

Total State Revenues	#REF!	-	
÷ Total # of Students Enrolled	#REF!	#REF!	
<i>This shows how much in state revenue is earned on a per student basis.</i>			
	#REF!	#REF!	

State Income per Student

Total State Revenues	#REF!	7,886,429	
÷ Total # of Students Enrolled	#REF!	#REF!	
<i>This shows how much in state revenue is earned on a per student basis.</i>			
	#REF!	#REF!	

AIM UP! for Charter School Success

Accountability * Improvement * Monitoring Understanding * Peace of Mind

ANNUAL METRIC CALCULATIONS

Key Performance Indicators

Performance Measures

BUDGETED

BUDGETED

Unrestricted Cash Turnover

Total Revenues

#REF!

#REF!

÷ Total Unrestricted Cash

3,782,396

3,749,079

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

#REF!

#REF!

Classroom Spending

Total Instructional Expenses

-

-

÷ Total Revenues

#REF!

#REF!

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

#REF!

#REF!

Human Capital Ratio

Total Wages and Benefits

5,854,883

527,892

÷ Total Revenues

#REF!

#REF!

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

#REF!

#REF!

Operation Measures

Occupancy Ratio

Total Facilities Expenses

#REF!

\$ -

÷ Total Revenue

#REF!

#REF!

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

#REF!

#REF!

Occupancy Expense Ratio

Total Facilities Expenses

#REF!

-

÷ Total Expenses

#REF!

#REF!

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

#REF!

#REF!

< 22%

Student Occupancy Ratio

Total Facilities Expenses

#REF!

-

÷ Total # of Students

#REF!

#REF!

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

#REF!

#REF!

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ANNUAL METRIC CALCULATIONS

Key Performance Indicators

Leverage Measures

Debt Ratio (Debt to Asset Ratio)

Total Liabilities	\$ 14,458,581	\$ 14,117,984
÷ Total Assets	17,216,853	17,343,808

This shows how much of the total assets are provided by debt (how much debt is relied on to operate).

0.84

0.81

State:
< or = 1.0

Debt Service Coverage Ratio

Change in Net Assets	463,193	446,911
Add: Interest Expense	#REF!	-
Add: Depreciation Expense	#REF!	-
÷ Debt Service Costs	#REF!	-

This shows the ability to cover debt payments.

The benchmark can vary from school to school. Check bond documents for your benchmark

#REF!

Bond:

> 105%

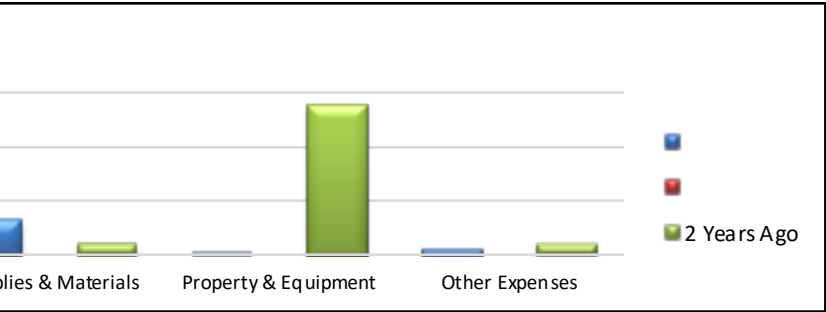
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Reporting	
	Submitted
nt Reports	Submitted

Ideas for gr:

- Expenses vs. r
- Expense Gr:
- APR Data - ad
- Enrollment by
- Fundraising G
- List of financi
- A/P - standar
- Bond Covenar
- Revenue Pie cl



aphs:

evenue for current month - line chart

aph three months

d to policy/procedure threshold for reporting monthly?

grade

raph?

al reports submitted for the month? This is on the cover page document

l 30 Days - submit aging report to Finance Committee

rt reporting

hart similar to the expense one showing