

San Diego County Office of Education  
After School Education and Safety (ASES) Program and  
21<sup>st</sup> Century Community Learning Centers (21CCLC) Program  
Financial Management System

*NOTE: Wherever data entry or other manual manipulation is required by the user, the instructions are highlighted in gray. All other functions of the spreadsheet are automatic.*

**WORKSHEET #1– Attendance and Earnings by Site**

This worksheet is designed to calculate gross earnings on a monthly basis, and then reconcile those earnings against individual school caps and cumulative grant component awards, in order to determine whether or not all of the gross earnings generated can be reimbursed in accordance with ASES and 21CCLC fiscal guidelines.

**Column Detail**

***Q1, Oct-June***

These columns are entered manually and represent the cumulative numbers of students served in each reporting period.

***Q2,Q3,Q4***

These columns combine the monthly entries into quarterly totals. *Excel Formula:*  
 $Q2=SUM(Oct,Nov,Dec)$ , etc.

*NOTE: Quarter One numbers are entered manually and include September, plus any services delivered prior to September. In most cases, programs do not operate in July and August.*

***Total***

This column combines the quarterly cumulative attendance numbers for each grant component into a total sum. *Excel Formula:*  $=SUM(Q1,Q2,Q3,Q4)$

***Rate***

This column indicates the daily student reimbursement rate associated with the grant component. After school components reimburse at \$5.00 per student day, and before school components must be entered manually because they may reimburse at either \$2.50 per student day, for components that operate 90 minutes daily, or \$3.33 for those that operate for two hours daily.

***Gross***

This column is a simply the cumulative attendance multiplied by the per student reimbursement rate to determine the gross earnings for that individual school grant component.  
*Excel Formula:*  $=Total \times Rate$

***Granted***

This column is a manually entered number that coincides with the grant component amount awarded by the California Department of Education (CDE) for each individual school.

### ***Grant Earned***

This column reconciles the gross earnings against the amount of the grant component award for each individual school. *Excel Formula: =IF (Gross>Granted, then Granted, if not then Gross)*

### ***Residual***

This column tracks the amount of gross earnings that can be potentially earned by the program, above the grant component award, if the grant award is less than the legislative cap, and the cumulative grant component award is not exceeded. *Excel Formula: =IF (Gross>Granted, and IF (Gross> Max. Cap, then Max. Cap – Granted, and if not then Gross – Granted), if not then 0)*

### ***Max. Cap***

This column is a **manually entered** number that indicates the “not to exceed” amount of earnings that CDE will reimburse annually for an individual school grant component, in accordance with ASES legislation. Normally, these amounts are calculated as follows;

- Elementary After School Base - \$75,000 plus \$75 for every pupil above 600 enrolled.
- Elementary After School Supplemental – 30% of after school base.
- Elementary Before School Base - \$25,000 plus \$50 for every pupil above 600 enrolled.
- Elementary Before School Supplemental – 30% of before school base.
- Middle After School Base - \$100,000 plus \$75 for every pupil above 900 enrolled.
- Middle After School Supplemental – 30% of after school base.
- Middle Before School Base - \$33,000 plus \$50 for every pupil above 900 enrolled.
- Middle Before School Supplemental – 30% of before school base.

However, CDE may raise this cap to 125% of the above formulas at their discretion, based on the performance of individual schools, so it is important to verify this amount with CDE before entering the data.

### ***Cap Loss***

This column calculates the negative balance that results if gross earnings exceed the legislative cap for individual school grant components. *Excel Formula: =IF (Gross>Cap, then Cap – Gross, if not then 0)*

### ***Final Net***

This column deducts any losses due to exceeding the cap from the gross earnings to calculate the total allowable earnings. *Excel Formula: =Gross + Cap Loss*

### ***Reconciled***

This column reconciles the sum of the final net earnings of all individual schools against the cumulative grant component award. *Excel Formula: =IF (Final Net>Granted, then Granted, if not then Final Net)*

### ***Q1 Earn***

This column calculates the quarter one earnings, up to the individual school grant component award. *Excel Formula:* =IF (Q1 x Rate<Granted, then Q1 x Rate, if not then Granted)

### ***Q2 Earn***

This column calculates the quarter two earnings, up to the individual school grant component award. *Excel Formula:* =IF ((Q1+Q2) x Rate<Granted, then Q2 x Rate, if not and IF (Granted – (Q1 x Rate)>0, then Granted – (Q1 x Rate), if not then 0))

### ***Q3 Earn***

This column calculates the quarter three earnings, up to the individual school grant component award. *Excel Formula:* =IF ((Q1+Q2+Q3) x Rate<Granted, then Q3 x Rate, if not and IF (Granted – ((Q1+Q2) x Rate)>0, then Granted – ((Q1+Q2) x Rate), if not then 0))

### ***Q4 Earn***

This column calculates the quarter four earnings, up to the individual school grant component award. *Excel Formula:* =IF ((Q1+Q2+Q3+Q4) x Rate<Granted, then Q4 x Rate, if not and IF (Granted – ((Q1+Q2+Q3) x Rate)>0, then Granted – ((Q1+Q2+Q3) x Rate), if not then 0))

### ***Check***

This column combines the four quarterly earnings payments into a sum that should equal the “Grant Earned” column. *Excel Formula:* =SUM(Q1 Earn, Q2 Earn, Q3 Earn, Q4 Earn)

## **WORKSHEET #2 – Progress Report**

This worksheet is designed to provide monthly updates to districts regarding their success in meeting their annual attendance goals for each grant component at each participating school. In addition, it calculates projected annual earnings based on actual attendance figures, helping fiscal administrators to assign expenditures appropriately.

### **Column Detail**

#### ***Q1, Oct – Jun***

These columns are manually entered representing the number of days provided in each time period for the corresponding grant component.

#### ***Q2, Q3, Q4***

These columns combine the monthly entries into quarterly totals. *Excel Formula:* Q2=SUM(Oct,Nov,Dec), etc.

*NOTE: Quarter One numbers are entered manually and include September, plus any services delivered prior to September. In most cases, programs do not operate in July and August.*

#### ***Total***

This column combines the quarterly days provided into a total sum. *Excel Formula:* =SUM(Q1, Q2, Q3, Q4)

### **Annual Goal**

**Days** – This column must be **manually entered** and reflects the annual number of program days each school will operate in each component during the fiscal year.

**Attend.** – This column represents the cumulative number of students that would need to be served in order to earn the entire grant component award. *Excel Formula: =Granted / Rate (rounded to whole numbers)*

*NOTE: 21CCLC programs' attendance goals must be manually pro-rated to adhere to legislative allowances. Programs in their **first year** are only required to reach 70% of their attendance goals in order to receive their full awards, and programs in their **second year** are only required to reach 85% of their attendance goals.*

*Excel Formulas: =(Granted/Rate) x .7 or .85 (rounded to whole numbers)*

**ADA** – This column calculates the average daily attendance required to earn the entire grant component award. *Excel Formula: =Annual Goal Attend. / Annual Goal Days*

### **Actual Performance**

**Days** – This column reflects the number of program days that have been delivered for each grant component. *Excel Formula: =Total (Worksheet #2)*

**Attend.** – This column reflects the cumulative attendance generated for each grant component. *Excel Formula: =Total (Worksheet #1)*

**ADA** – This column calculates the grant component's average daily attendance. *Excel Formula: =Actual Performance Attend. / Actual Performance Days*

### **Remaining Goal**

**Days** – This column reflects the remaining number of program days to be provided. *Excel Formula: =Annual Goal Days – Actual Performance Days*

**Attend.** – This column represents the balance of cumulative attendance to be generated in order to earn the entire grant component award. *Excel Formula: =Annual Goal Attend. – Actual Performance Attend.*

**ADA** – This column calculates the average daily attendance that would be required for the remaining days in order to earn the entire grant component award. (*NOTE: Once Remaining Goal Days reach zero, the formula is no longer valid.*) *Excel Formula: =Remaining Goal Attend. / Remaining Goal Days*

### **(Over)/Under ADA Goal**

A **negative** number (in parentheses) in this column represents that daily number of students that are attending the program in excess of the average daily attendance goal. This is the number of students the program could afford to lose to attrition. A **positive** number in this column represents the daily number of students the program would need to add in order to meet its average daily attendance goal. If the program is operating a wait list, this represents the number of new students that could be immediately enrolled. (*NOTE: Towards the end of the year, this number grows exponentially and is no longer significant.*) *Excel Formula: =Remaining Goal ADA – Actual Goal ADA (rounded to whole numbers)*

***% of Goal Attained***

This column represents the percentage of the annual cumulative attendance goal that has been generated. *Excel Formula:* =Actual Performance Attend. / Annual Goal Attend. (stated as a percentage)

***% of Days Expired***

This column represents the percentage of the annual program days' goal that has been delivered. *Excel Formula:* =Actual Performance Days / Annual Goal Days (stated as a percentage)

***Projected % of Goal***

This column projects the percentage of the annual cumulative attendance goal that will be reached at the current service level. Note that sites that are projected to generate less than 70% of their attendance goal are not meeting the minimum standard for recertification set by CDE. (NOTE: This formula requires positive attendance in order to function.) *Excel Formula:* =% of Goal Attained / % of Days Expired (stated as a percentage)

***Incentive Bonus (21CCLC Cohort 2 and 3 only)***

Sites that are projected to meet their pro-rated attendance goals qualify for an incentive bonus equal to 15% of the annual allocation, up to the maximum grant award. For ASES programs or 21CCLC Cohort 1 programs, simply manually replace this cell's formula with 0. *Excel Formula:* =IF(Projected % of Goal >1, then (Granted x .15), if not then 0)

***Start-Up Allocation (21CCLC Cohort 3 only)***

Sites that generate positive attendance are entitled to a start-up allocation equal to 15% of the annual allocation. For ASES programs or 21CCLC Cohort 1 and 2 programs, simply manually replace this cell's formula with 0. *Excel Formula:* =IF(Actual Attendance >0, then (Granted x .15), if not then 0)

***Projected Revenue***

This column projects the annual grant component earnings that will be generated at the current service level, up to the individual school legislative cap for that component. *Excel Formula:* =IF(((Annual Goal Attendance x Projected % of Goal) x Rate) + (Incentive Bonus + Start-Up Allocation) < Max. Cap, then ((Annual Goal Attendance x Projected % of Goal) x Rate) + (Incentive Bonus + Start-Up Allocation), if not then Max. Cap)

***Reconciled***

This column reconciles the projected revenue of all individual schools against the cumulative grant component award. *Excel Formula:* =IF(Projected Revenue > Granted, then Granted, if not then Projected Revenue)