



# No Margin, No Mission

*A New (and Simple) Way to Think About School  
Finance, The Key to Growing Your School*

Session 3

MNSAA Fall Conference  
November 4, 2024

Smart

Healthy

[www.escalleadvisors.com](http://www.escalleadvisors.com)

LET'S TALK!

612-518-2620

Operationally Vital

# Escale Advisors

*Lead Coach*

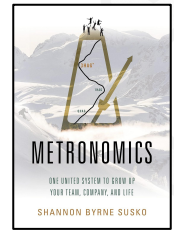


# Escale Advisors

## Sustainable & Funded Growth Origins



**ESCALE ADVISORS**  
Strategic Coaching. Advancement Leadership.



**METRONOMICS**  
COACH

fallon

**MOODY'S**  
RATINGS



the *amazing* parish



1998

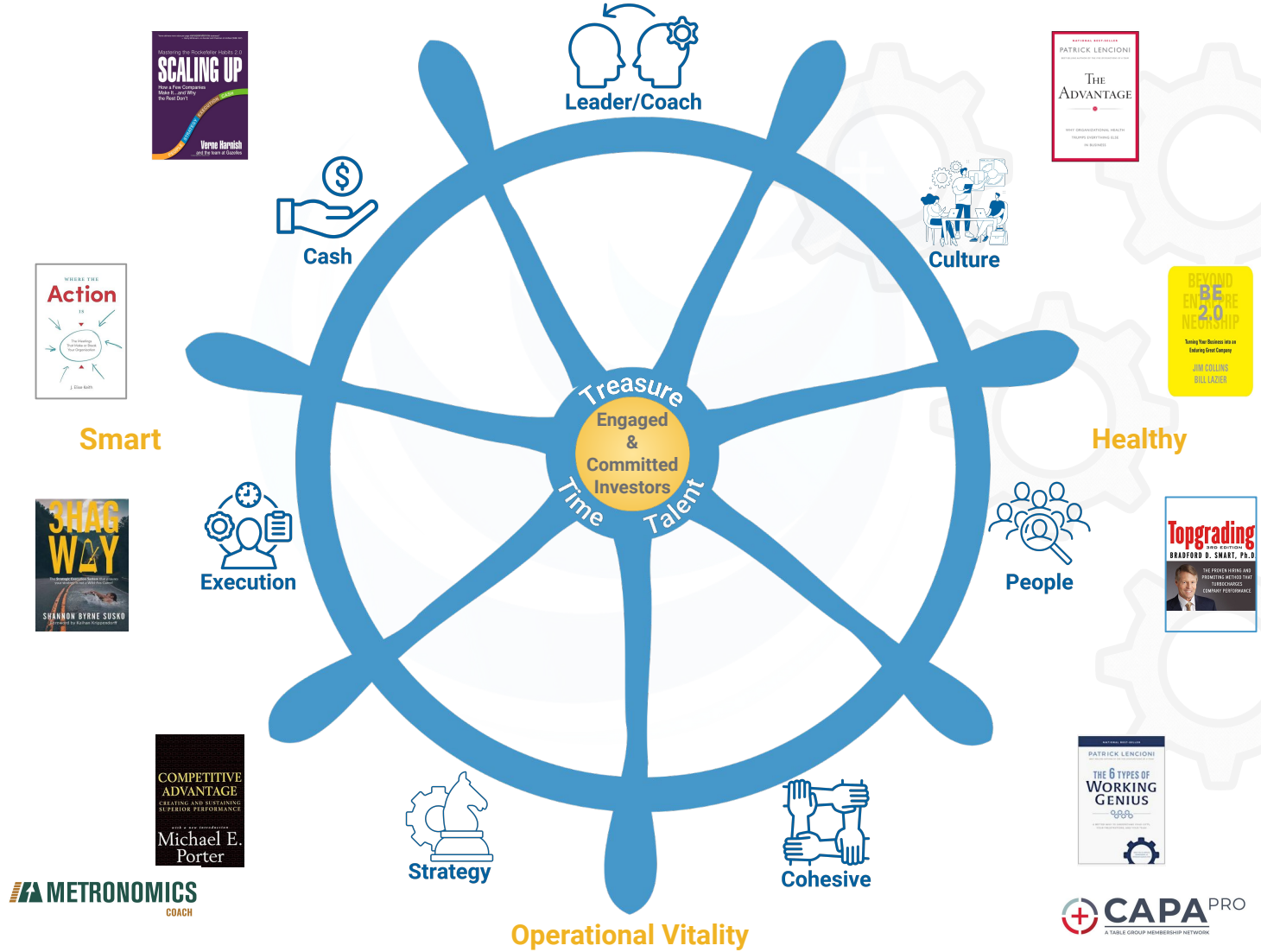
2006

2014

2022

# Sustainable & Funded Growth Framework

Durable & Embedded Leadership & Management



**METRONOMICS**  
COACH

**CAPA** PRO  
A TABLE GROUP MEMBERSHIP NETWORK

# Session Objectives

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# Session Objectives

- **Knowing Your (cash) Numbers**
  - Today's School Cash Stories
  - Filling Our Rain Barrels
  - High-Growth Mindset
- **Key Function Flow Mapping**
  - Organization Function & Team Chart
  - KFFM
- **Strategic Execution**
  - Clarity Mapping
  - QHAG Score Card
  - Cash Forecast
- **Where to Start**

# Cash, Cash, Cash

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# Cash, Cash, Cash

**What does your school's annual budgeting process look like?**

**Do I agree that we know (and are kept in the know) of where the school's annual Operating Margin is at?**

**Do I agree that we know how much Unrestricted Cash our school has in "the bank"?**



# Filling our Rain Barrels

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# Cash

## *A Non-profit Finance Metaphor*



# Cash

## A Non-profit Finance Metaphor

Unrestricted



Temporarily  
Restricted



Permanently  
Restricted



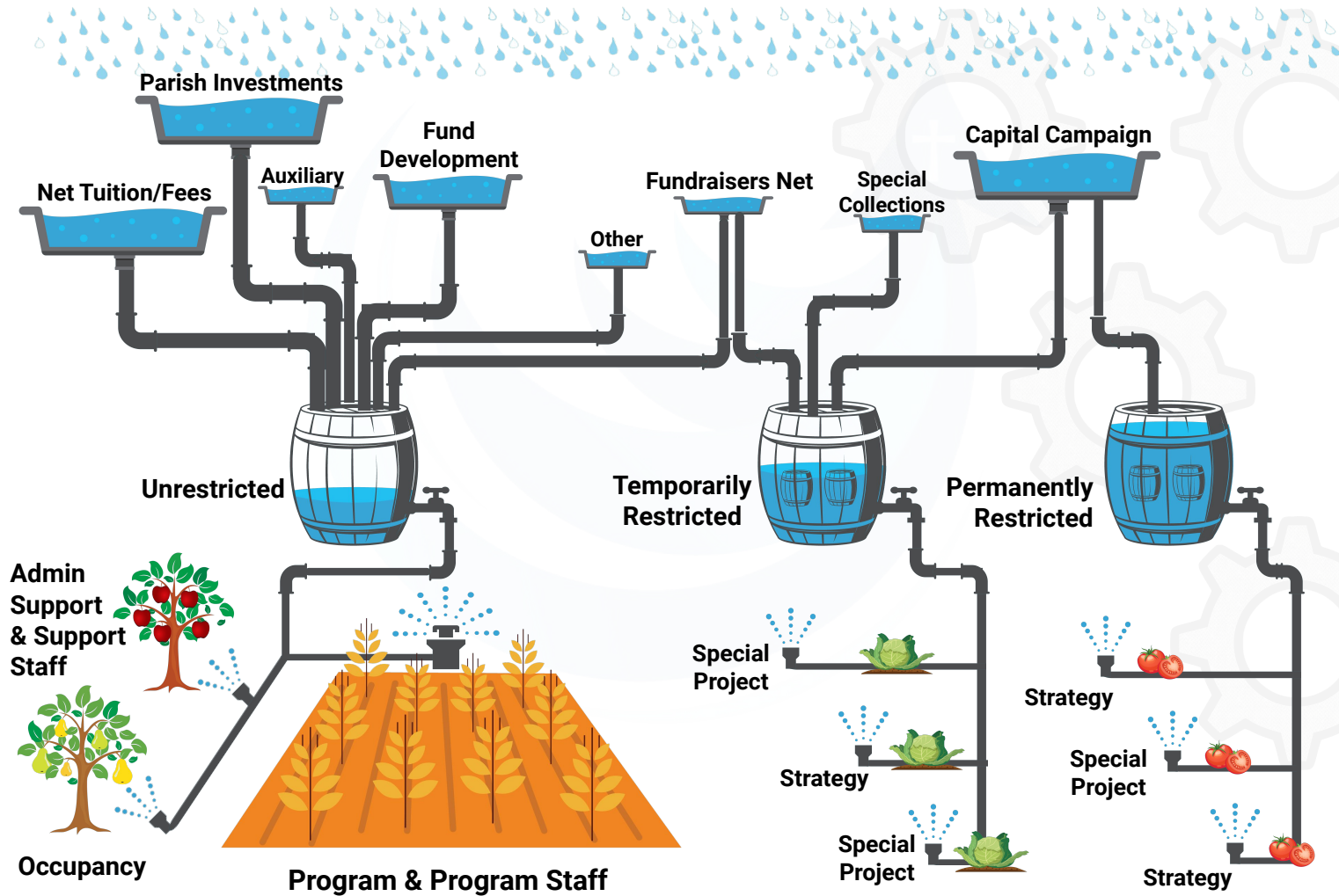
# Cash

## A Non-profit Finance Metaphor



# Cash

## A Non-profit Finance Metaphor



# Cash

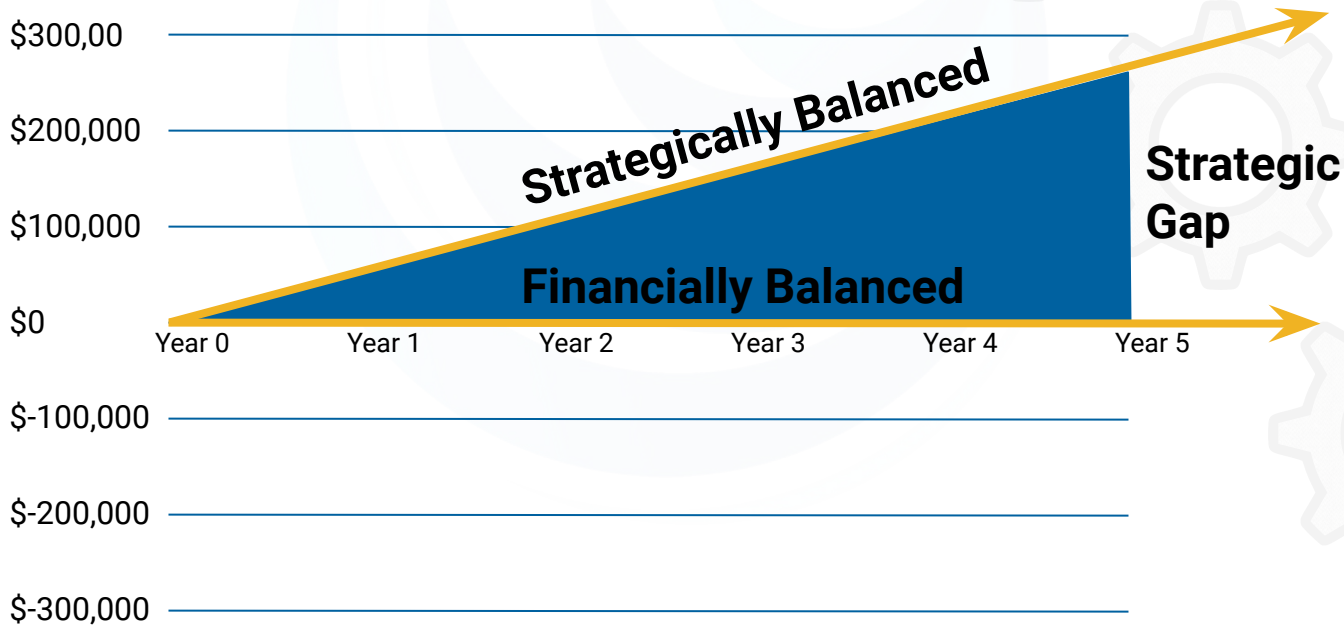
## Forecasting - Gap Management



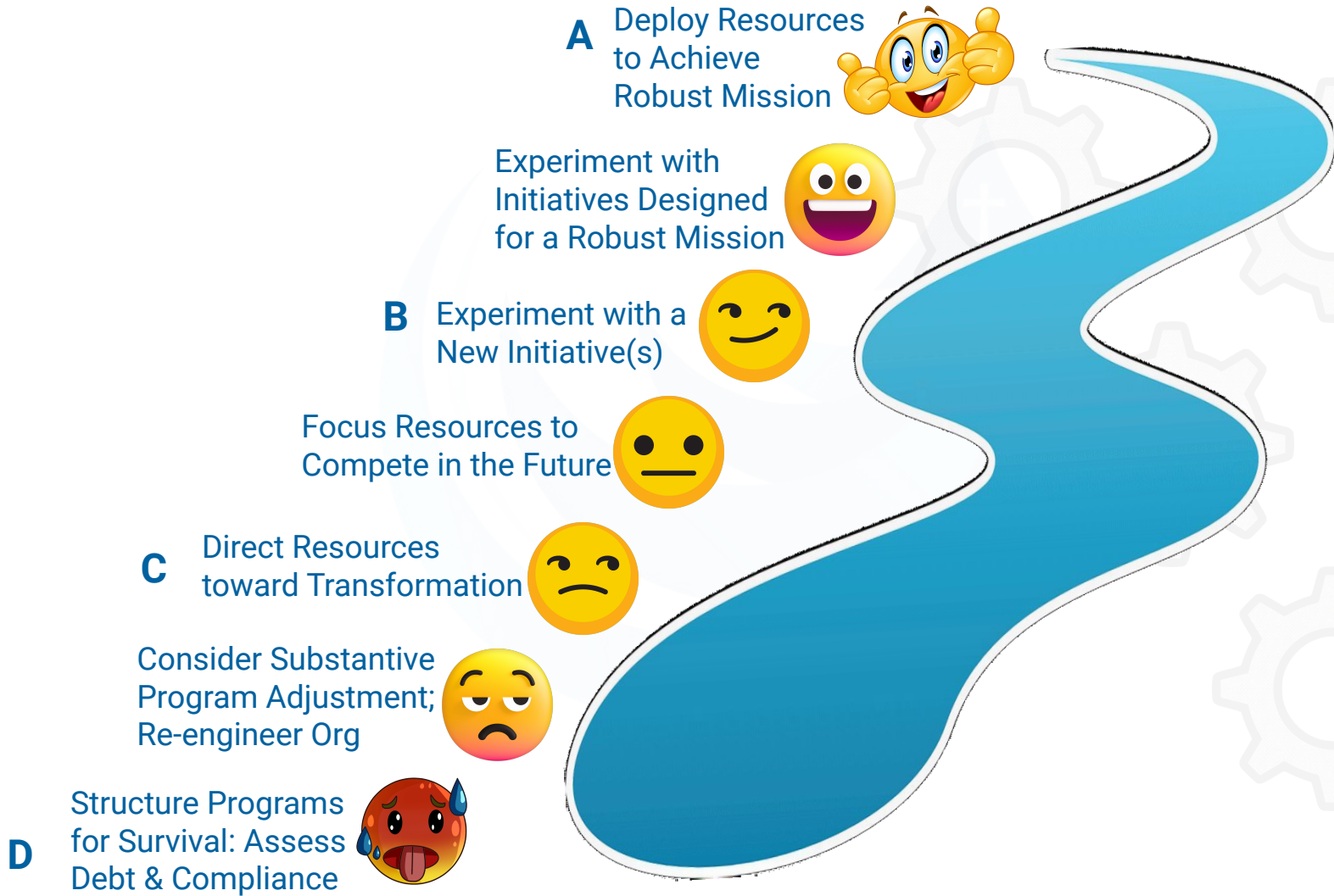
**Special Projects**



**Strategies**



# Cash



# High-Growth Mindset

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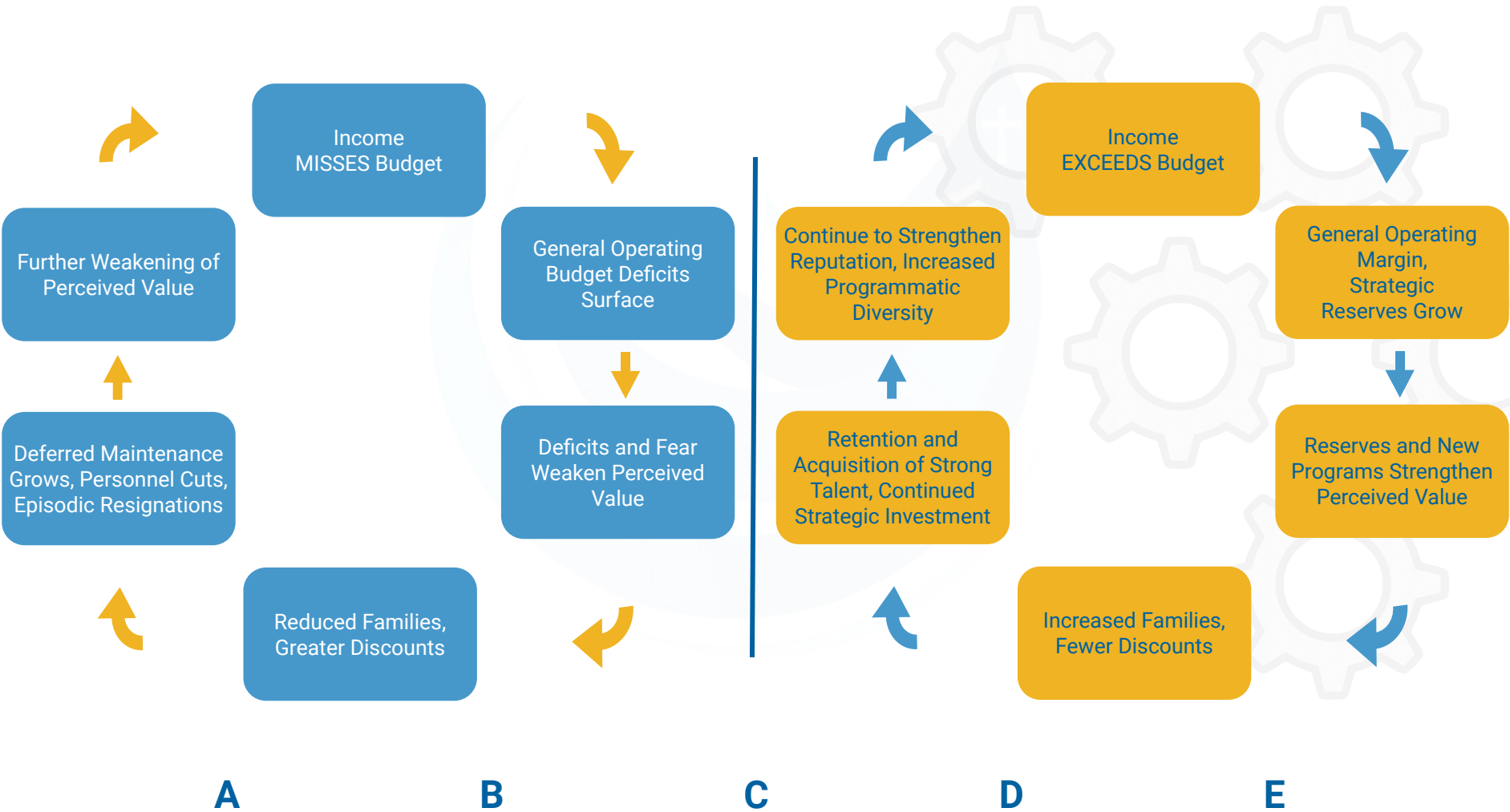
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# Mindsets & Behavior | High-Growth Mindset

## Scarcity vs High-Growth Mindset



# Key Function Flow Mapping

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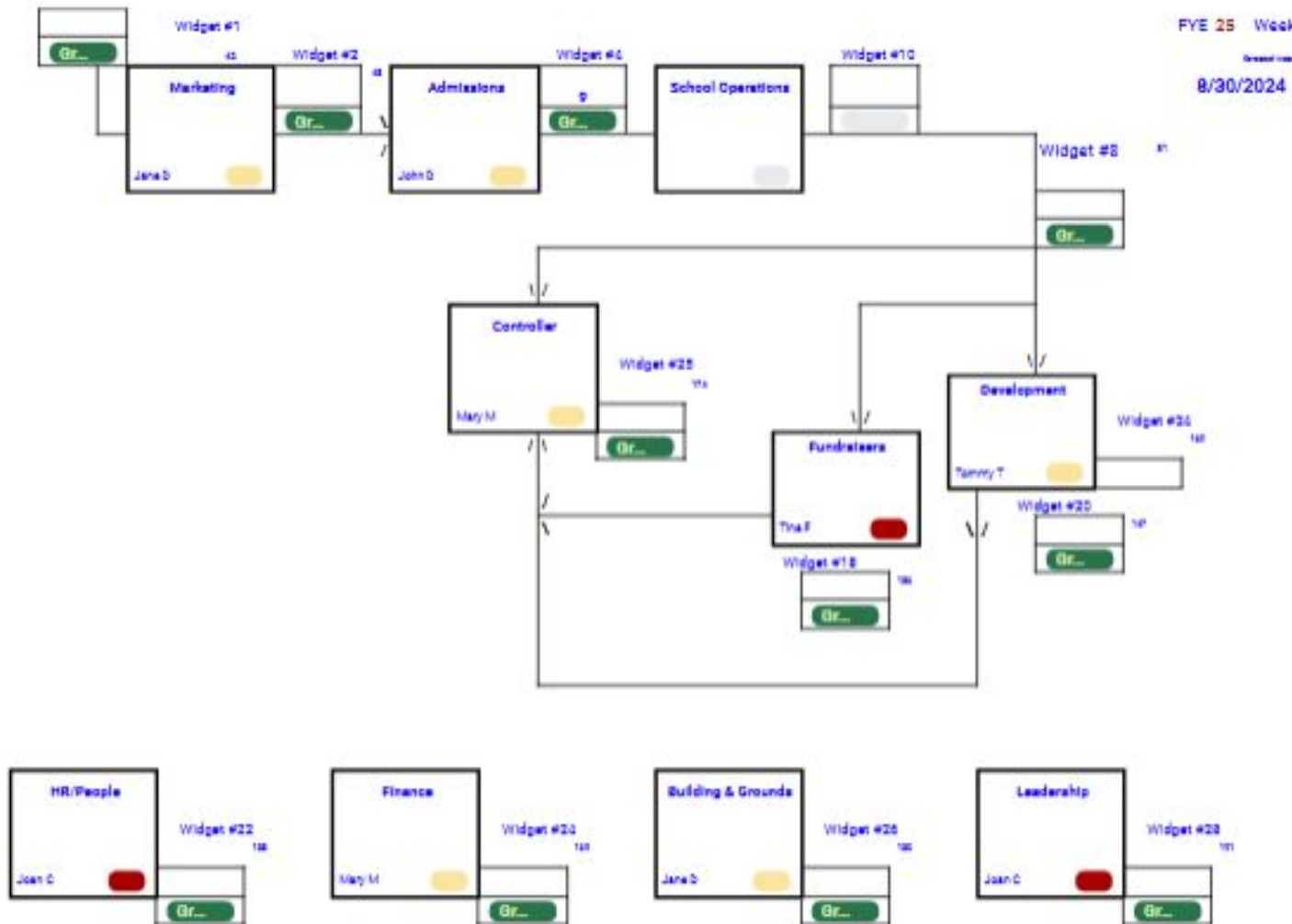
# Key Function Flow Mapping

## Organizational Function Chart

L1 Key Functions	L2 Functions	PLT Lead	Asst Lead?	Team
Marketing		Jane D		
Admissions		John D		
Family Engagement		Tina F		
School Operations		Tommy T		
	Formation	Joan C		
	Academics	Mary M		
	Behavior/Discipline	Jane D		
	Extra Curriculars	Mary M		
Time, Talent, Treasure		Jane D		
	Volunteer	John D		
	Fundraisers	Tina F		
	Development	Tommy T		
HR/People		Joan C		
Finance		Mary M		
Building & Grounds		Jane D		
Leadership		Joan C		

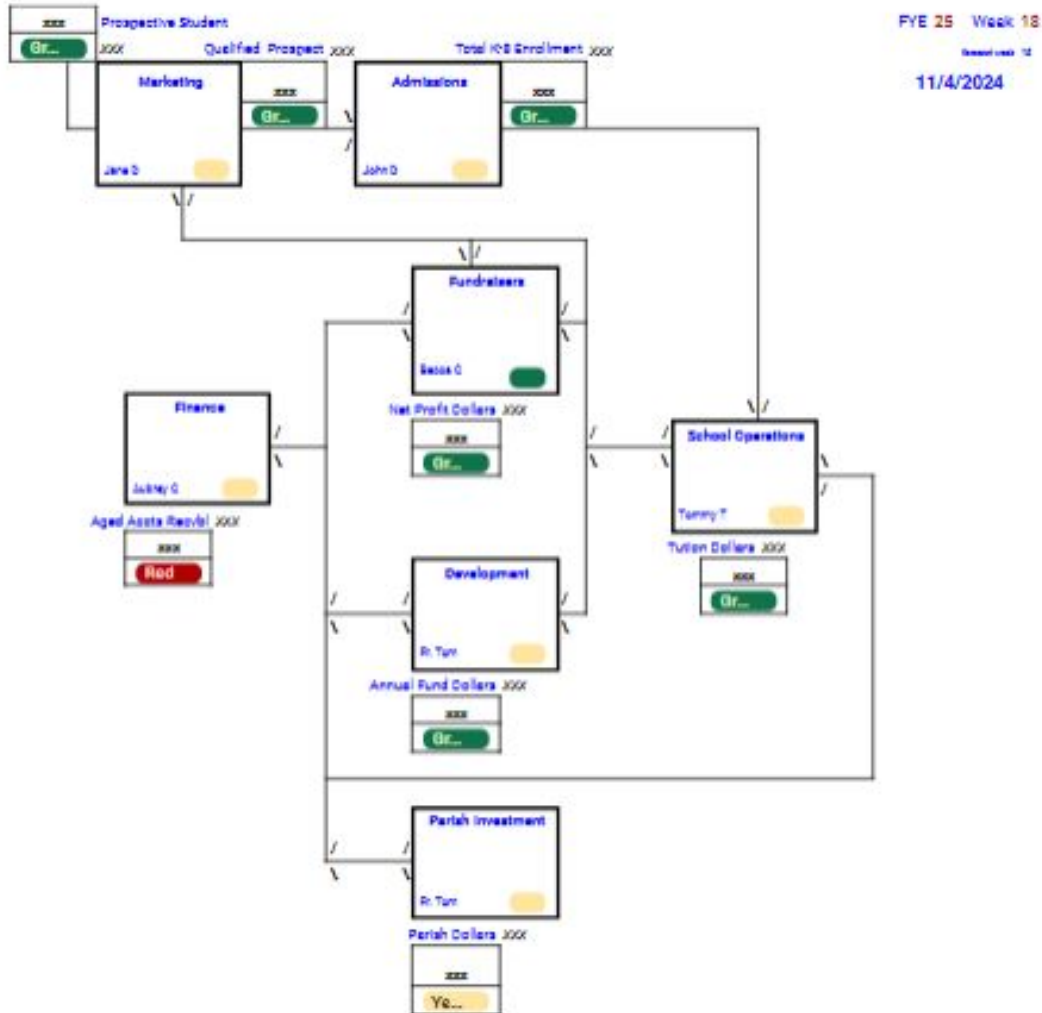
# Key Function Flow Mapping

## Function Teams



# Key Function Flow Mapping

KFFM (Key Function Flow Map)



# Are You Optimizing

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# Leader/Coach

## Organizational Function Chart

<table border="1"> <tr><td>K-8 Gross Tuition Revenue</td><td>Budget</td></tr> <tr><td>K-8 Tuition Assistance/Discounts</td><td>Actual</td></tr> <tr><td>PS/PK Gross Tuition Revenue</td><td>Forecast</td></tr> <tr><td>PS/PK Tuition Assistance/Discounts</td><td>Budget</td></tr> <tr><td>PS/PK Expenses</td><td>Actual</td></tr> <tr><td>Aftercare Net Fee Income</td><td>Forecast</td></tr> <tr><td><b>Total Net Tuition &amp; Fee Income</b></td><td>Budget</td></tr> <tr><td>Parish #1 Investment</td><td>Actual</td></tr> <tr><td>Parish #2 Investment</td><td>Forecast</td></tr> <tr><td>Other Contributing Parishes' Investments</td><td>Budget</td></tr> <tr><td><b>Total Parish Investments</b></td><td>Actual</td></tr> </table>	K-8 Gross Tuition Revenue	Budget	K-8 Tuition Assistance/Discounts	Actual	PS/PK Gross Tuition Revenue	Forecast	PS/PK Tuition Assistance/Discounts	Budget	PS/PK Expenses	Actual	Aftercare Net Fee Income	Forecast	<b>Total Net Tuition &amp; Fee Income</b>	Budget	Parish #1 Investment	Actual	Parish #2 Investment	Forecast	Other Contributing Parishes' Investments	Budget	<b>Total Parish Investments</b>	Actual	K-8 Gross Tuition Revenue	Budget	<table border="1"> <tr><td>Unrestricted Annual Donation from Parent Association</td><td>Budget</td></tr> <tr><td>Unrestricted Annual Fund Donations from Others</td><td>Actual</td></tr> <tr><td>Gross Fundraiser Revenues</td><td>Forecast</td></tr> <tr><td>Fundraiser Expenses</td><td>Budget</td></tr> <tr><td>Restricted Annual Donations from Parent Association</td><td>Actual</td></tr> <tr><td>Restricted Annual Donations from Others</td><td>Forecast</td></tr> <tr><td><b>Total Development/Fundraising Revenue</b></td><td>Budget</td></tr> <tr><td>Regular Other Revenue</td><td>Actual</td></tr> <tr><td>Episodic Other Revenue</td><td>Forecast</td></tr> <tr><td><b>Total Other Revenue</b></td><td>Budget</td></tr> <tr><td><b>Total Revenue</b></td><td>Actual</td></tr> </table>	Unrestricted Annual Donation from Parent Association	Budget	Unrestricted Annual Fund Donations from Others	Actual	Gross Fundraiser Revenues	Forecast	Fundraiser Expenses	Budget	Restricted Annual Donations from Parent Association	Actual	Restricted Annual Donations from Others	Forecast	<b>Total Development/Fundraising Revenue</b>	Budget	Regular Other Revenue	Actual	Episodic Other Revenue	Forecast	<b>Total Other Revenue</b>	Budget	<b>Total Revenue</b>	Actual
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# Leader/Coach

## Organizational Function Chart

Teacher Salaries/Wages	Budget Actual Forecast
Teacher Payroll Costs	Budget Actual Forecast
Teacher Benefits Costs	Budget Actual Forecast
Curriculum, PD, & Other Teaching Expenses	Budget Actual Forecast
<b>Total Teaching Expense</b>	<b>Budget Actual Forecast</b>
Admin & Staff Salaries/Wages	Budget Actual Forecast
Admin & Staff Payroll Costs	Budget Actual Forecast
Admin & Staff Benefits Costs	Budget Actual Forecast
Leadership & Admin Expenses	Budget Actual Forecast
Marketing & Admissions Expenses	Budget Actual Forecast
Development Expense	Budget Actual Forecast
<b>Total Admin &amp; Support Expense</b>	<b>Budget Actual Forecast</b>
Utilities Expense	Budget Actual Forecast
Building & Grounds Maintenance Expense	Budget Actual Forecast
Building & Grounds Repair Expense	Budget Actual Forecast
Buildings & Grounds Rent/Debt Service	Budget Actual Forecast
<b>Total Occupancy Expense</b>	<b>Budget Actual Forecast</b>
Regular Other Expense	Budget Actual Forecast
Episodic Other Expense	Budget Actual Forecast
<b>Total Other Expense</b>	<b>Budget Actual Forecast</b>
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Episodic Other Expense	Budget Actual Forecast
<b>Total Other Expense</b>	<b>Budget Actual Forecast</b>



# Leader/Coach

## Organizational Function Chart

The image displays a large, empty grid for an Organizational Function Chart. The grid is divided into two main sections, each with a header row and multiple columns for data entry. The header row in each section contains several columns, likely representing different organizational functions or metrics. The grid is currently blank, with no data entered.

# Strategic Execution Cash System

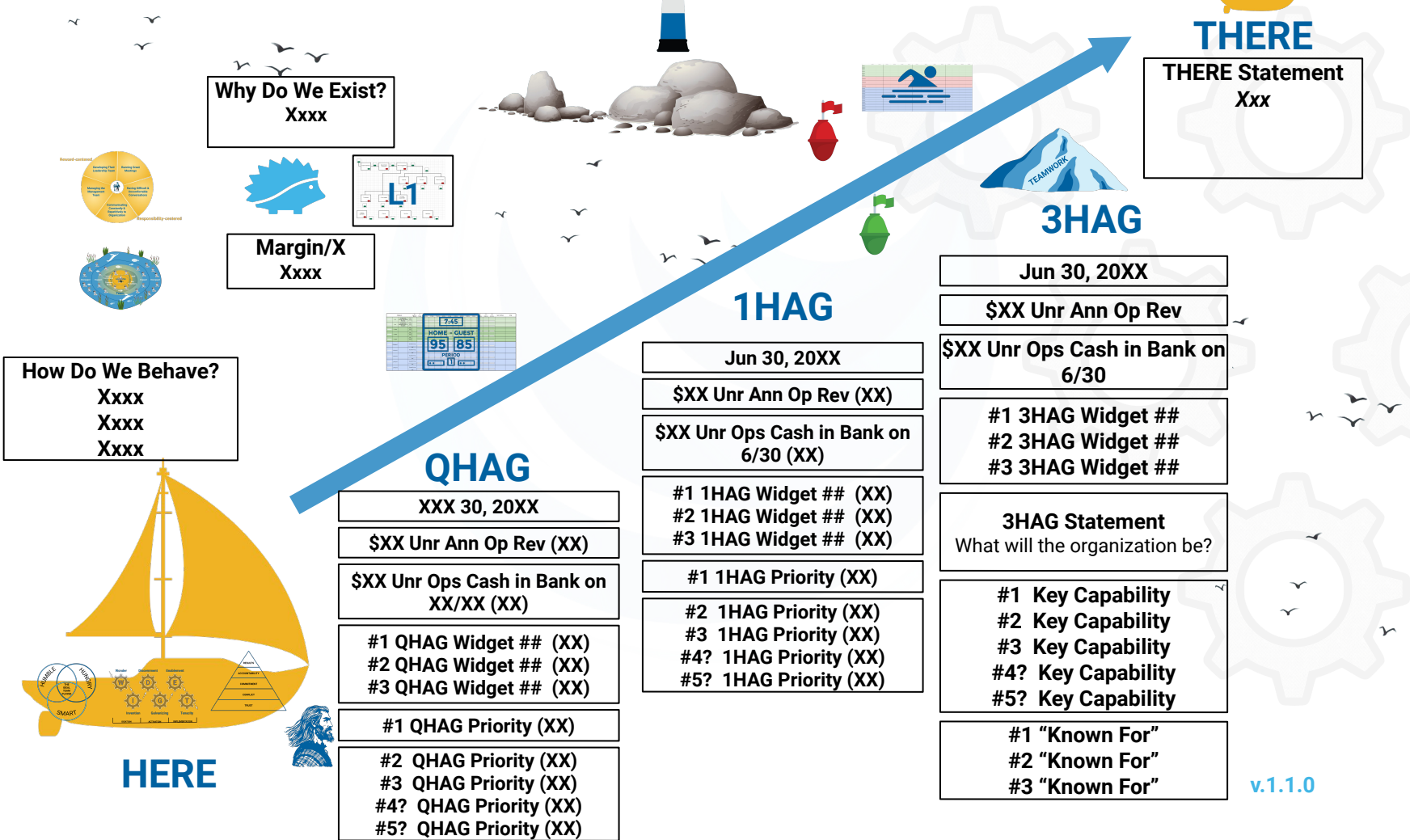
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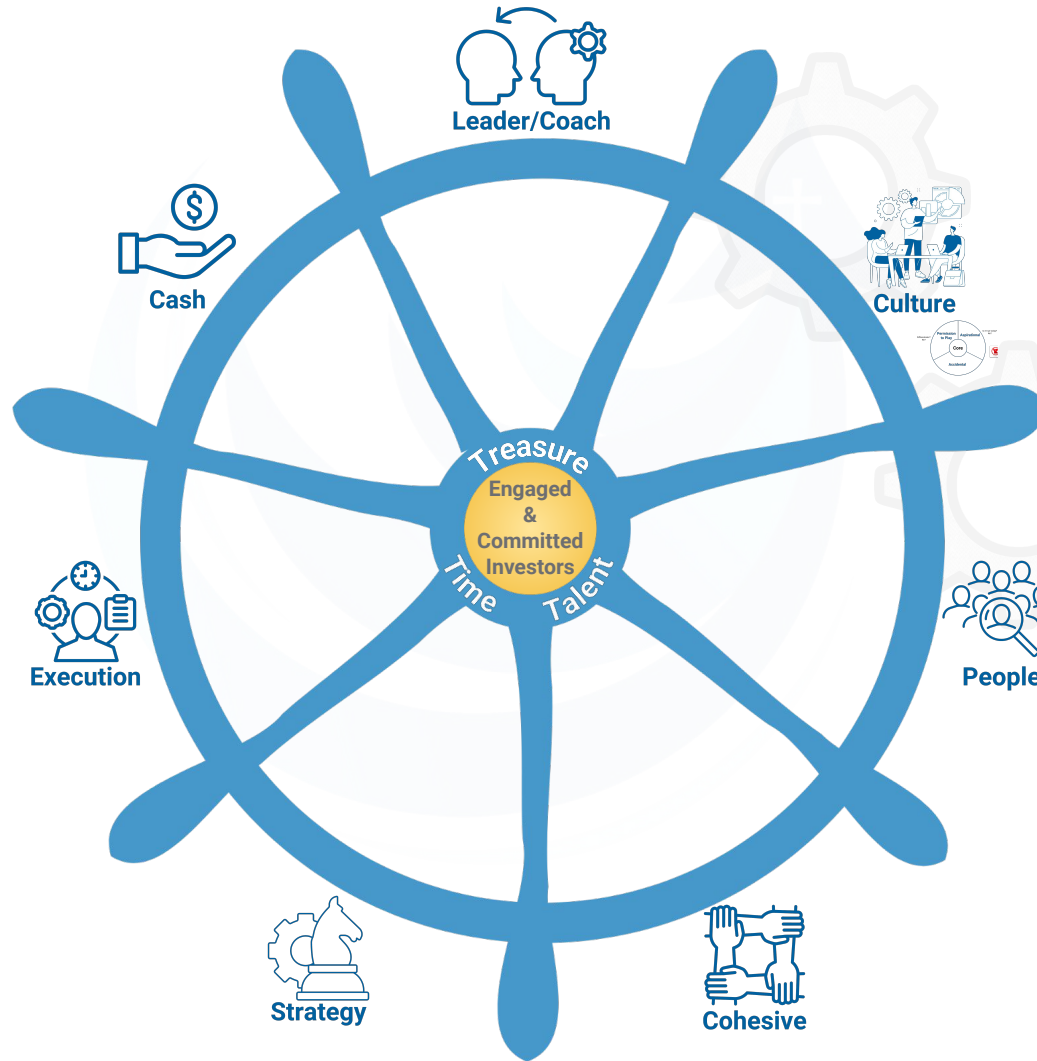
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# Strategic Execution Cash System

## Organizational Clarity Map



# Sustainable & Funded Growth Framework



# Where to Start

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# Where to Start

- **The Leader Goes First**
  - Know Your Numbers
  - Commit to Behavioral Accountability
- **Go Together**
  - Clarify Leadership Team
  - Grow Your “We”
- **Just Go**
  - Monthly Cash Forecast

# Questions? Take-a-ways?

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# Thank You!

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