



College Community School District

Success for All

*To Ensure Quality Learning Today for
Tomorrow*

College Community School District

Finance Update 2020-21

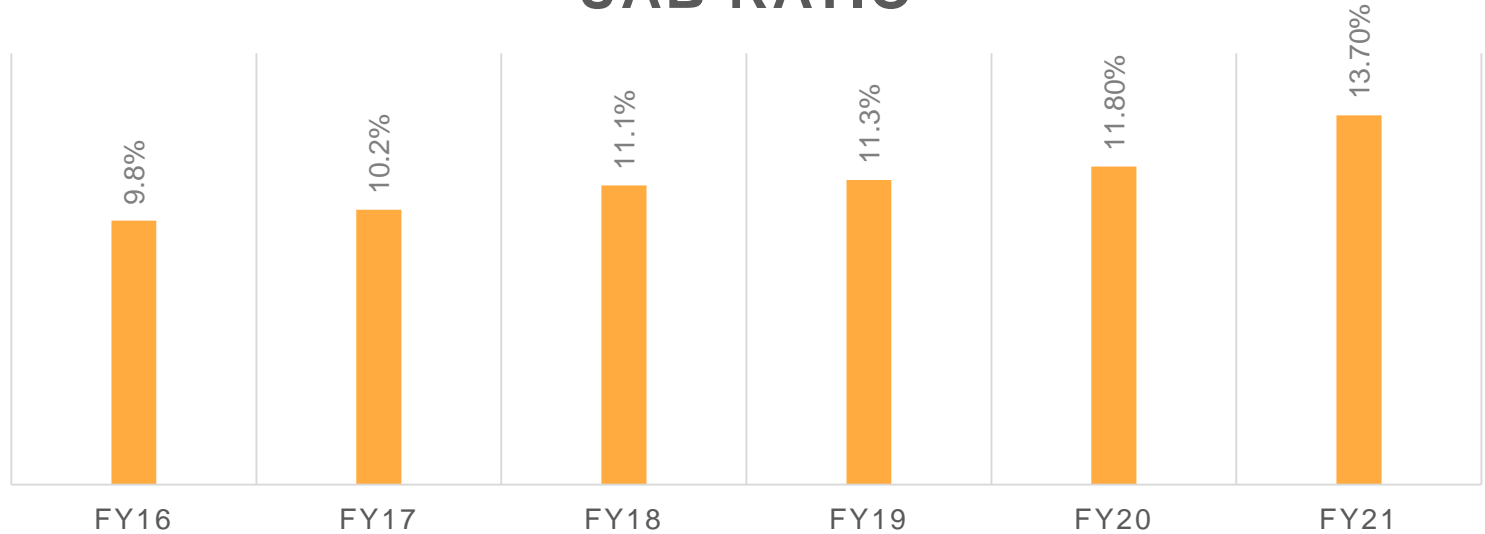


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Unspent Authorized Budget (UAB) Ratio

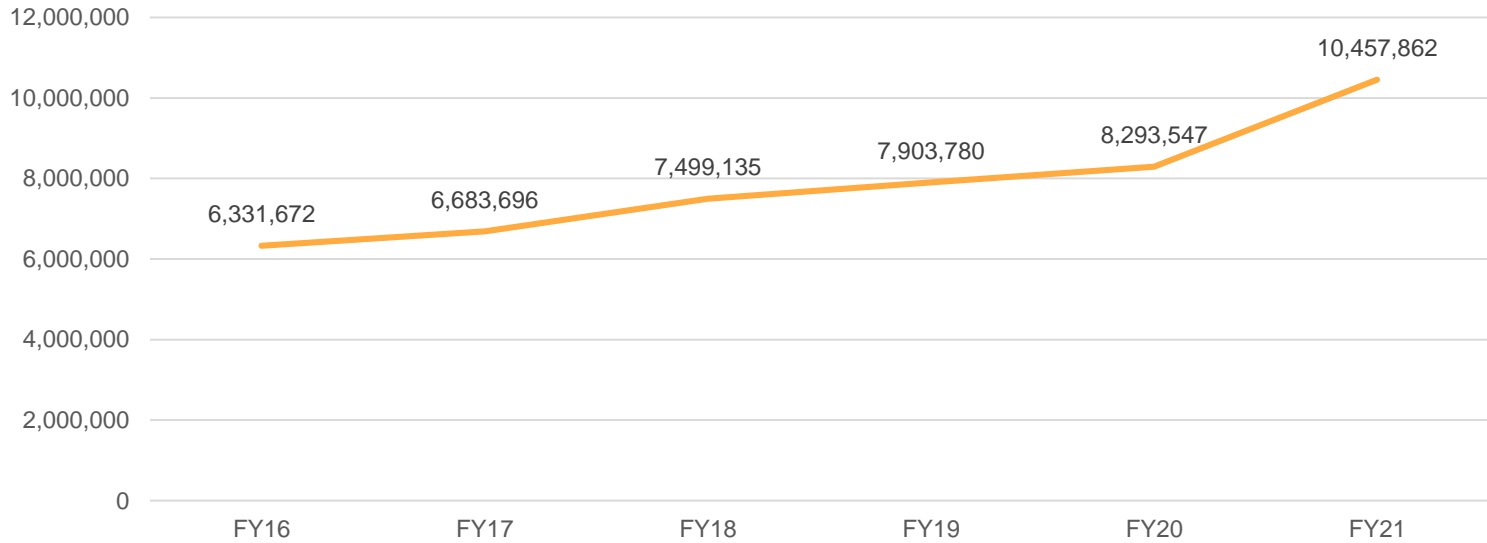
unspent balance as percentage of maximum authorized budget (target is 5-15%)

UAB RATIO



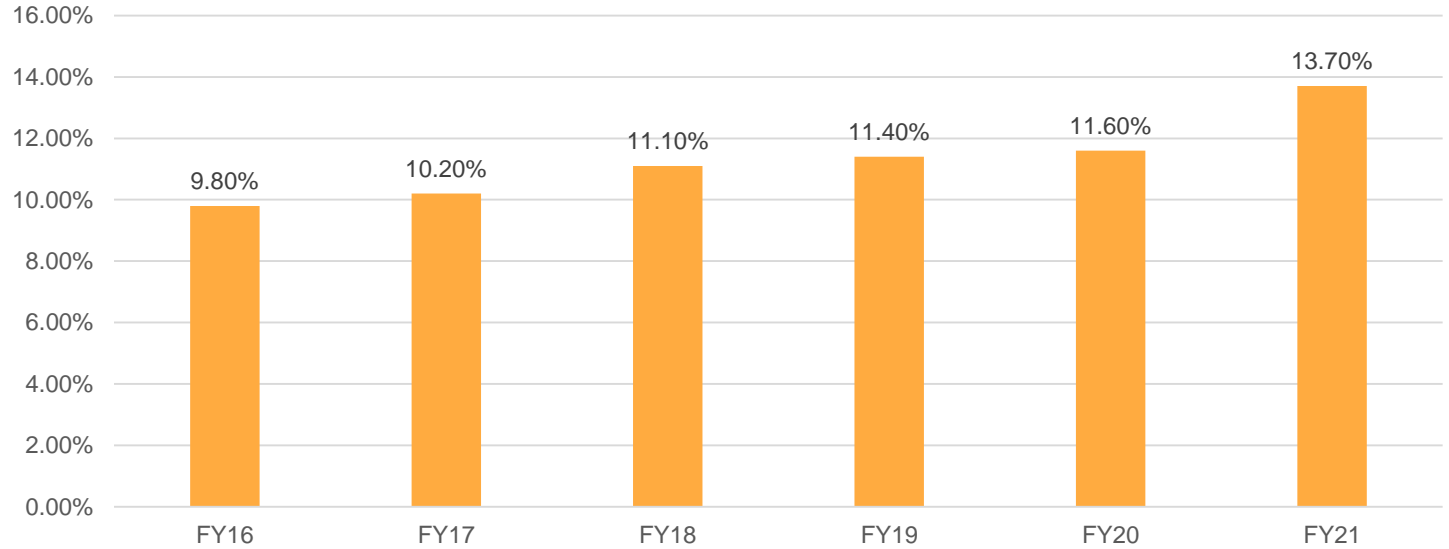
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Unspent Balance



UAB Ratio

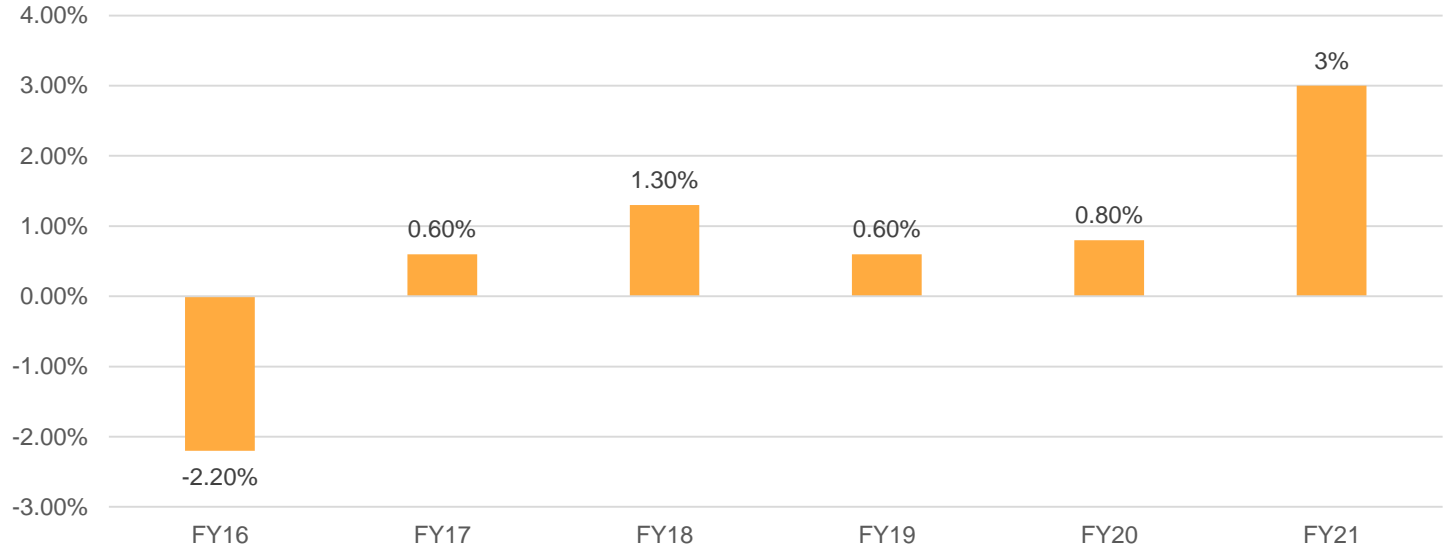
UAB/Maximum Authorized Budget



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Annual UAB Ratio

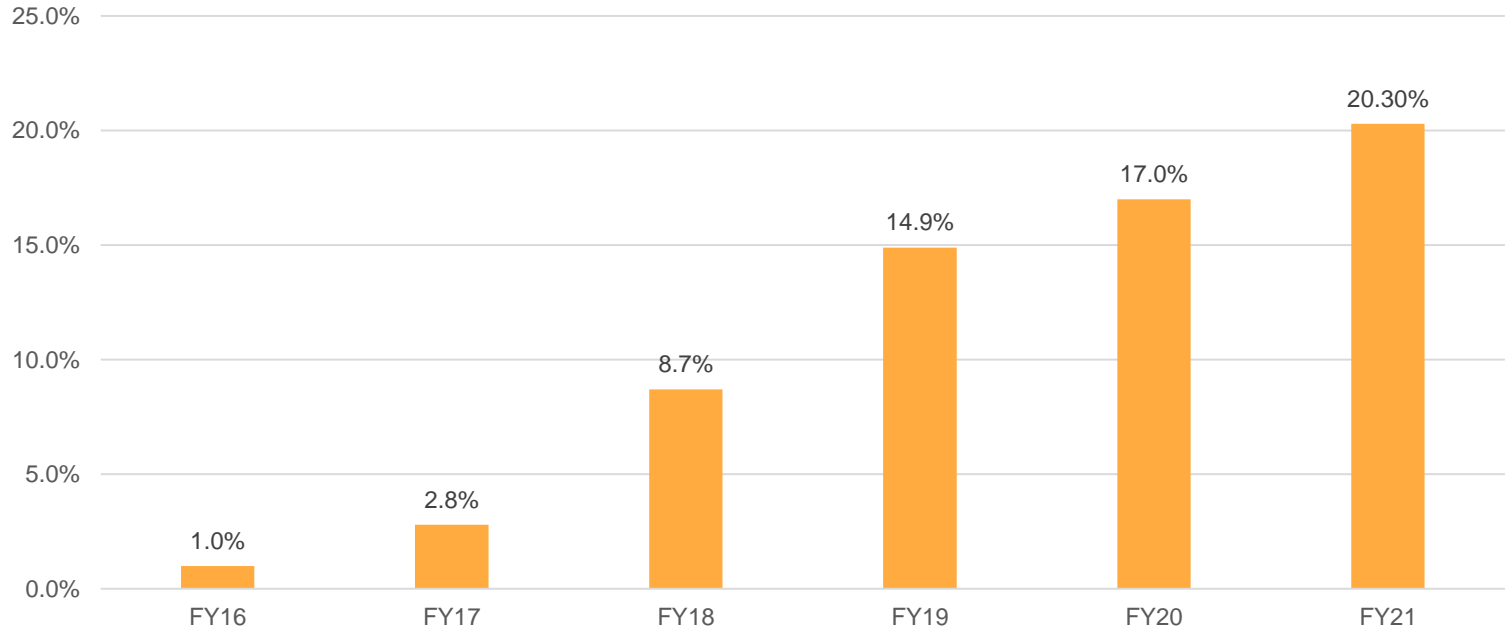
(maximum authorized budget-UAB previous year -total expenditures)/maximum authorized budget-UAB previous year)



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Solvency Ratio (target is 5-15%)

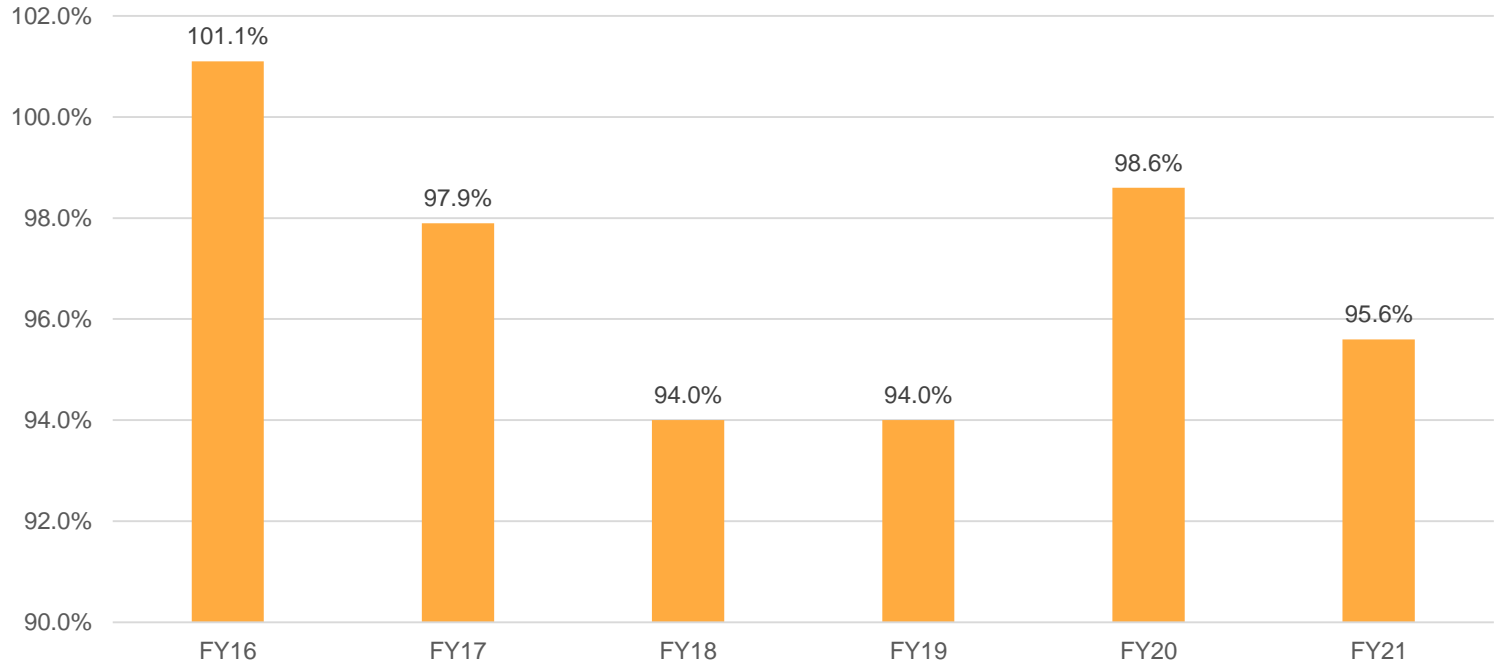
$[(\text{Unassigned} + \text{assigned fund balance}) / (\text{total revenue} - \text{AEA flowthrough})]$



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Percent of Revenue Spent

Total Expenditures/Total Revenue

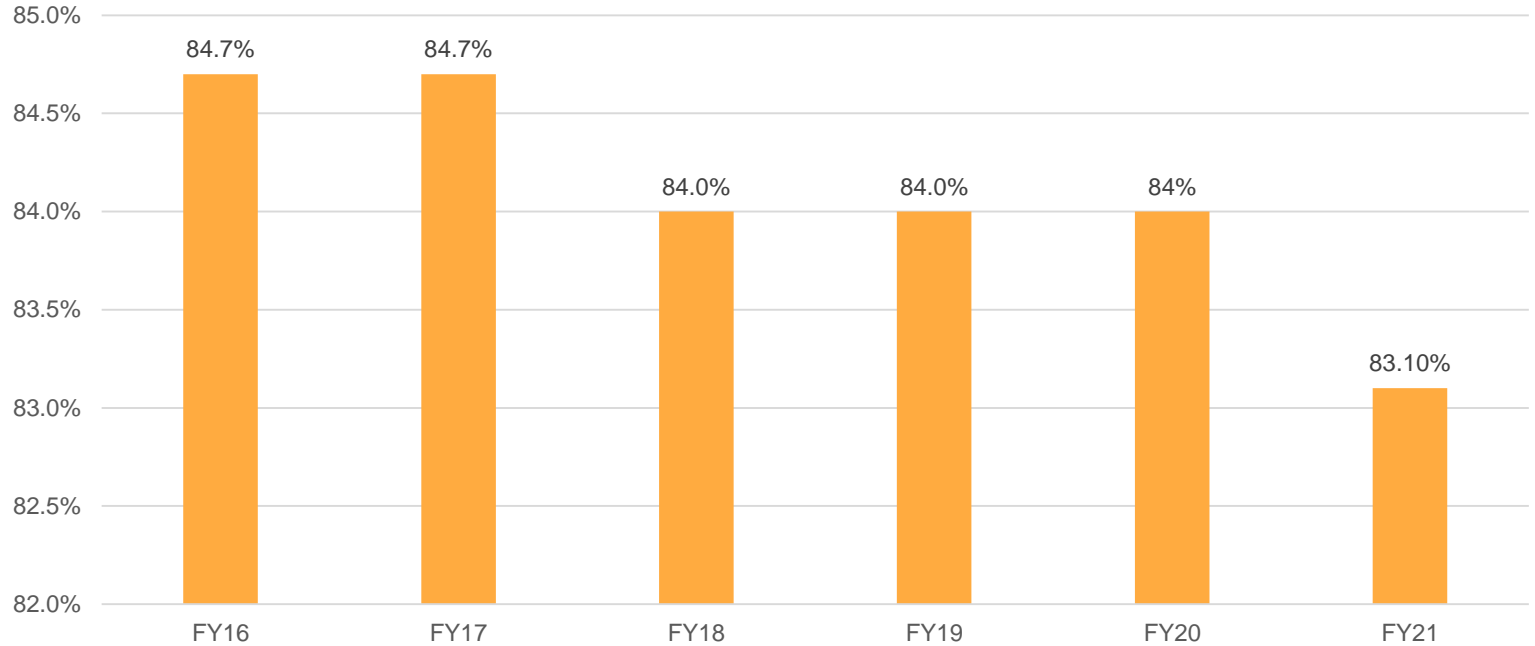


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Salary & Benefits Ratio

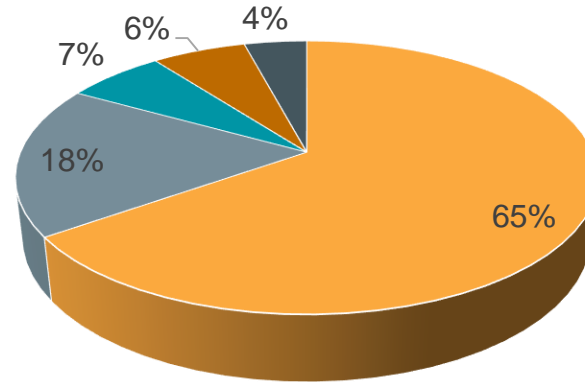
(Target is 75-82%)



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General Fund Expenditures FY20

General Fund Expenditures FY 2021



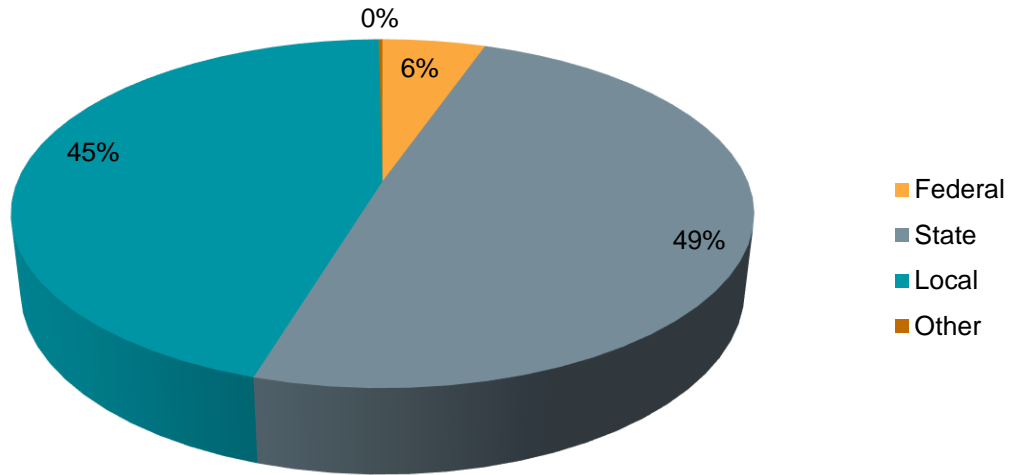
■ Salaries ■ Benefits ■ Services ■ Supplies ■ Other



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General Fund Revenue FY20

General Fund Revenues FY2020



Cash Balances by Fund Comparison

<u>Fund</u>	<u>FY20</u>	<u>FY21</u>	<u>Change FY20 to 21</u>
General	\$ 8,136,102.05	\$ 9,048,374.01	\$ 912,271.96
Student Activity	\$ 782,268.19	\$ 731,516.69	\$ (50,751.50)
Management	\$ 1,983,261.41	\$ 1,743,407.90	\$ (239,853.51)
SAVE	\$ 4,877,893.48	\$ 8,365,929.11	\$ 3,488,035.63
PPEL	\$ 1,749,438.16	\$ 3,194,709.21	\$ 1,445,271.05
Cap. Project	\$ 30,069,052.86	\$ 53,568,584.69	\$ 23,499,531.83
Debt Service	\$ 726,017.48	\$ 1,034,937.62	\$ 308,920.14
Nutrition	\$ 830,378.73	\$ 736,911.27	\$ (93,467.46)
Daycare	\$ 595,679.51	\$ 968,512.70	\$ 372,833.19
Enterprise	\$ 117,947.31	\$ 231,211.38	\$ 113,264.07
Dental	\$ -	\$ 150,002.88	\$ 150,002.88
Print Shop	\$ 150,885.28	\$ 170,060.28	\$ 19,175.00
Agency	\$ 204,579.34	\$ 226,150.48	\$ 21,571.14
	<u>\$ 50,223,503.80</u>	<u>\$ 80,170,308.22</u>	<u>\$ 29,946,804.42</u>



Fund Balance Comparison

<u>Fund</u>	<u>FY20</u>	<u>FY21</u>	<u>Change FY20 to FY21</u>
General	\$ 10,926,397.03	\$ 13,929,171.87	\$ 3,002,774.84
Student Activity	\$ 788,841.75	\$ 725,603.13	\$ (63,238.62)
Management	\$ 1,794,776.32	\$ 1,556,018.02	\$ (238,758.30)
SAVE	\$ 2,516,908.28	\$ 7,839,047.34	\$ 5,322,139.06
PPEL	\$ 1,684,674.10	\$ 3,188,755.59	\$ 1,504,081.49
Cap. Project	\$ 29,946,492.66	\$ 53,183,246.91	\$ 23,236,754.25
Debt Service	\$ 798,689.54	\$ 1,140,232.17	\$ 341,542.63
Nutrition	\$ 899,693.95	\$ 772,020.90	\$ (127,673.05)
Daycare	\$ (187,540.82)	\$ 26,860.16	\$ 214,400.98
Enterprise	\$ 131,809.14	\$ 466,617.20	\$ 334,808.06
Dental	\$ -	\$ 150,002.88	\$ 150,002.88
Print Shop	\$ 244,273.45	\$ 265,755.93	\$ 21,482.48
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	\$ 49,545,015.40	\$ 83,243,332.10	\$ 33,698,316.70



Questions/comments



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