



College Community School District

Success for All

*To Ensure Quality Learning Today for
Tomorrow*

College Community School District

Finance Update 2021-22

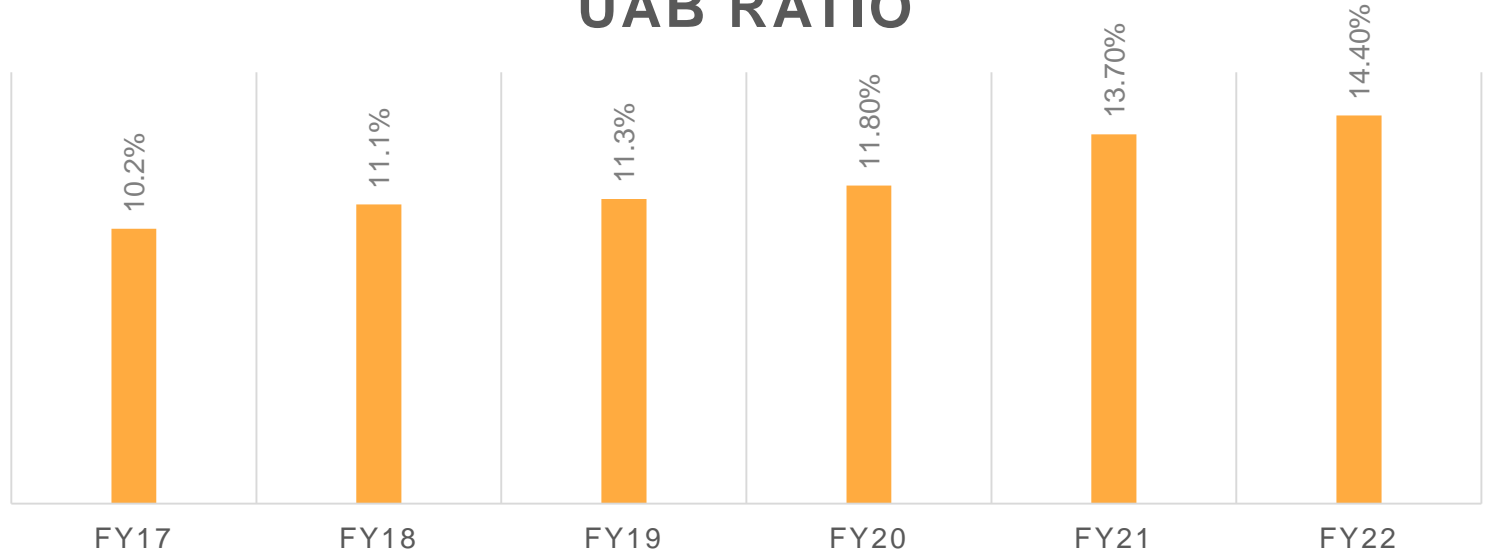


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Unspent Authorized Budget (UAB) Ratio

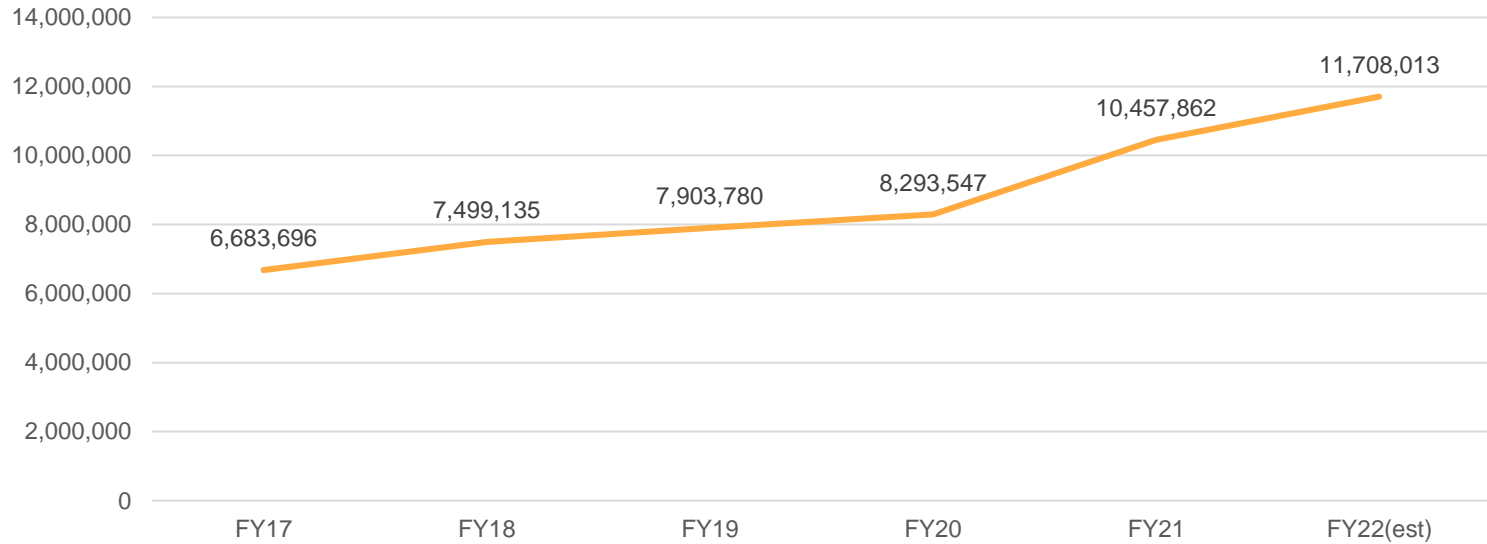
unspent balance as percentage of maximum authorized budget (target is 5-15%)

UAB RATIO



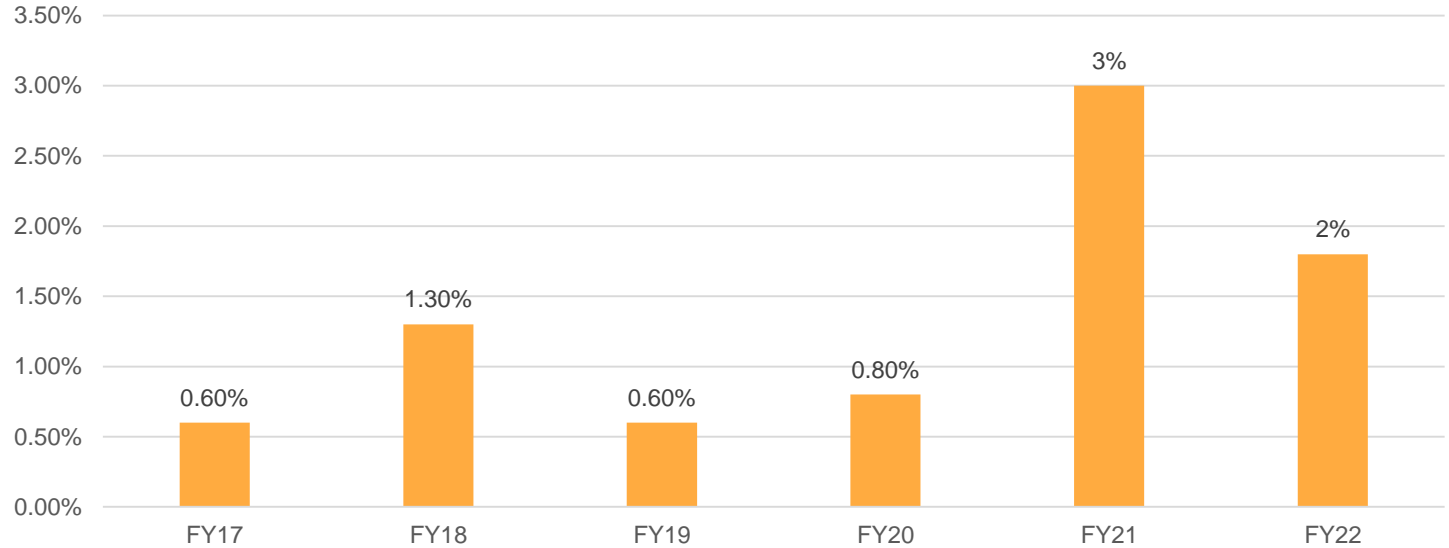
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Unspent Balance



Annual UAB Ratio

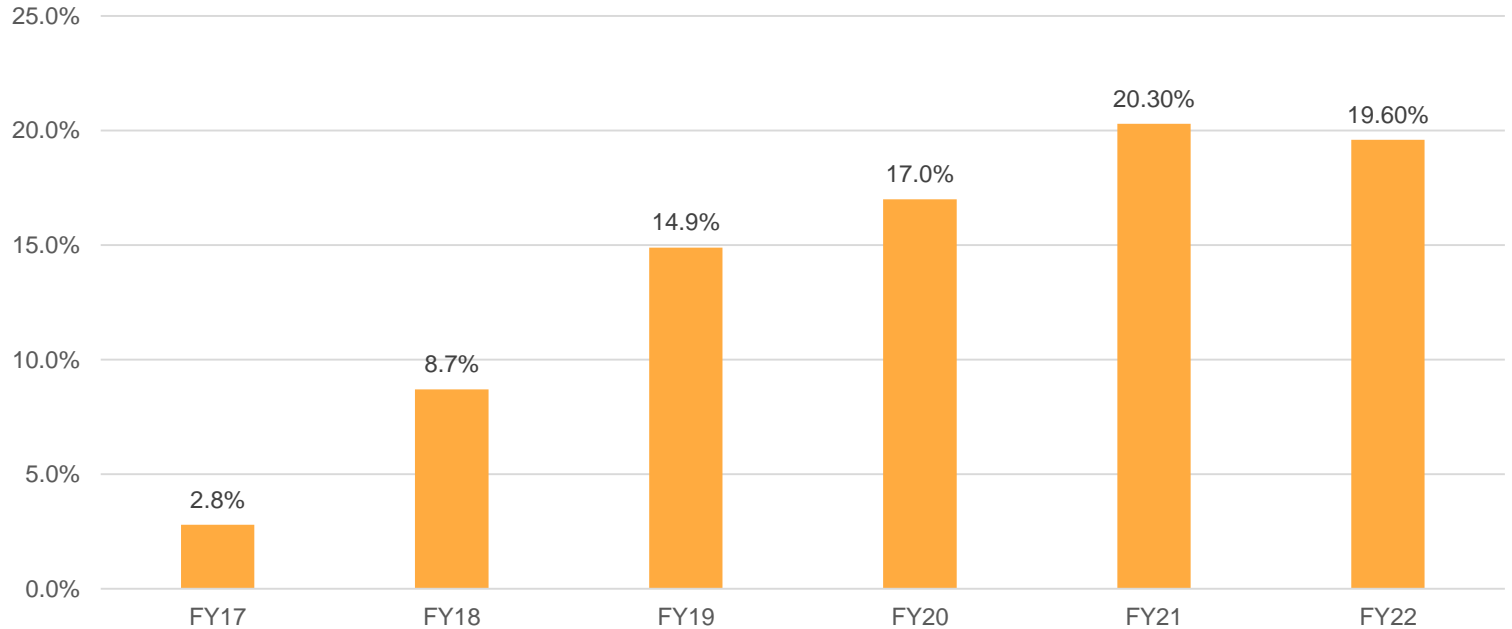
(maximum authorized budget-UAB previous year -total expenditures)/maximum authorized budget-UAB previous year)



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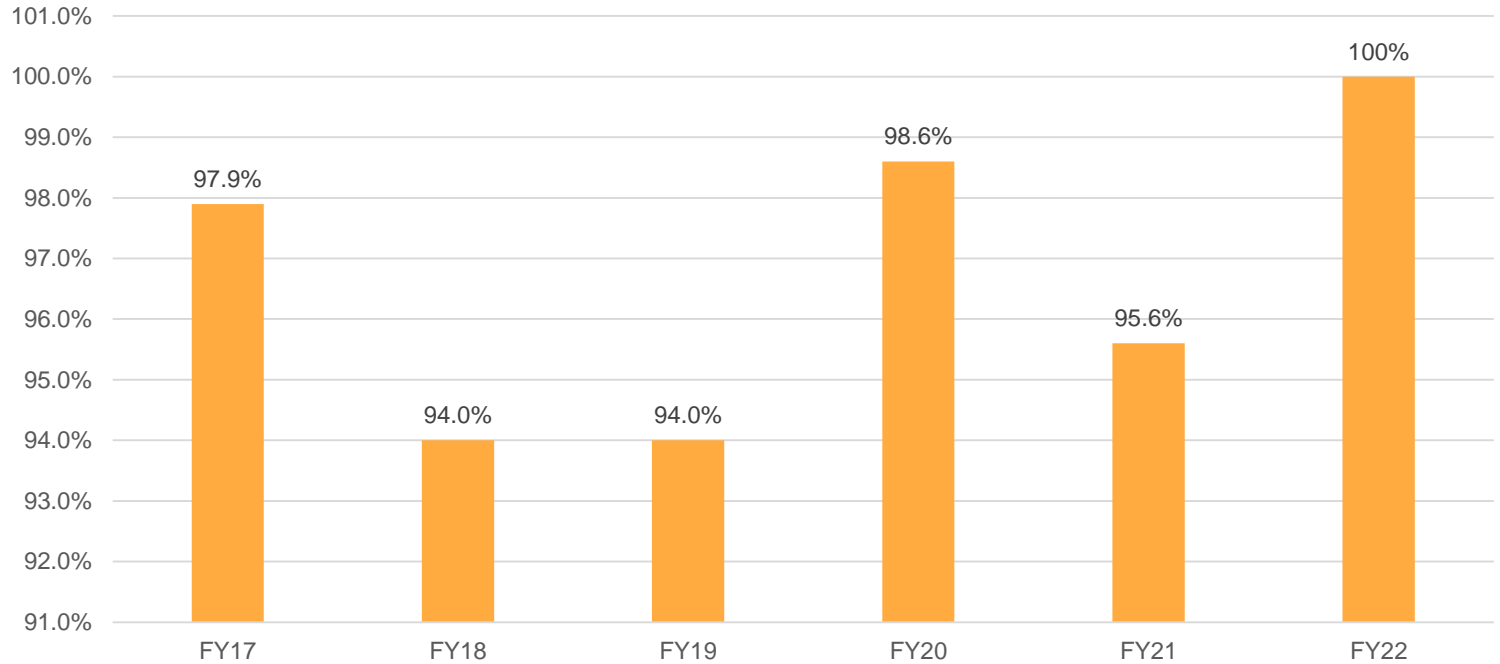
Solvency Ratio (target is 5-15%)

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



Percent of Revenue Spent

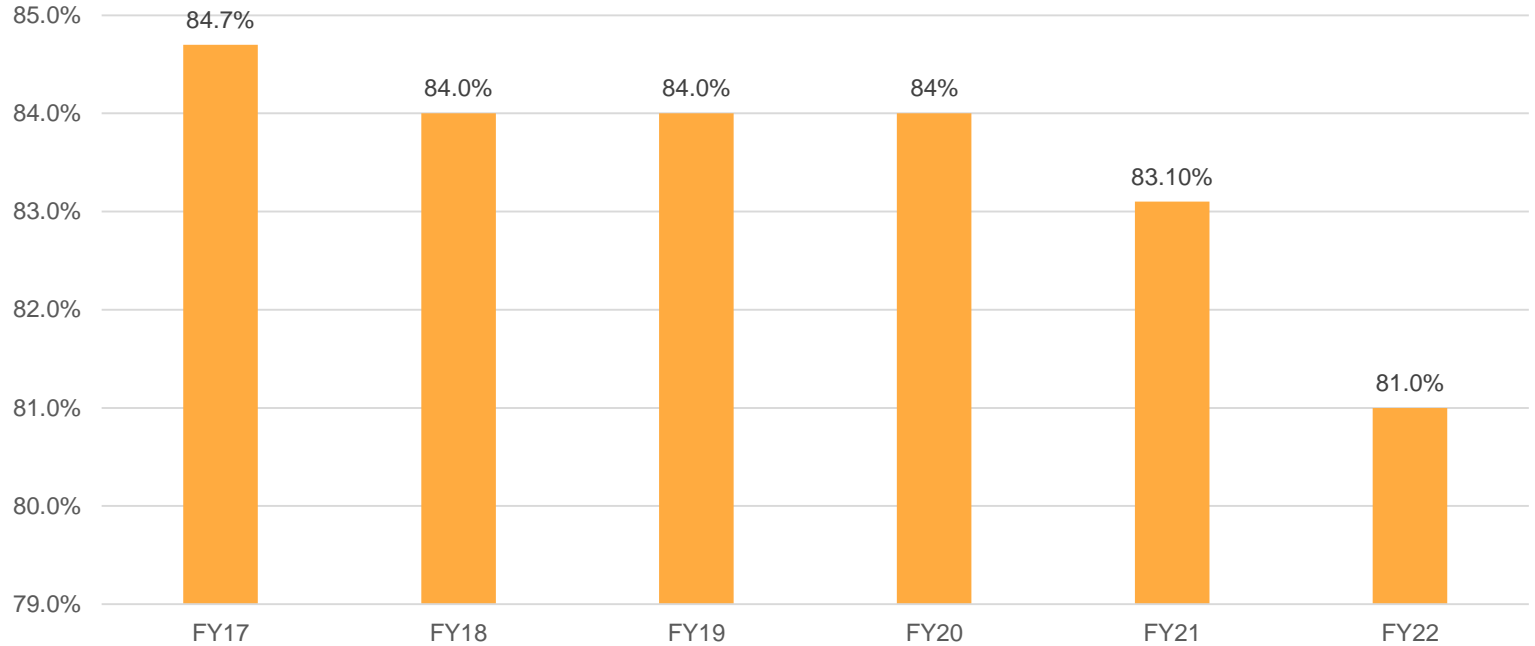
Total Expenditures/Total Revenue



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Salary & Benefits Ratio

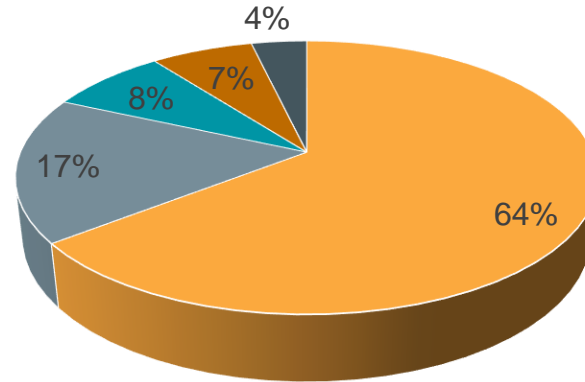
(Target is 75-82%)



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General Fund Expenditures FY22

General Fund Expenditures FY 2022



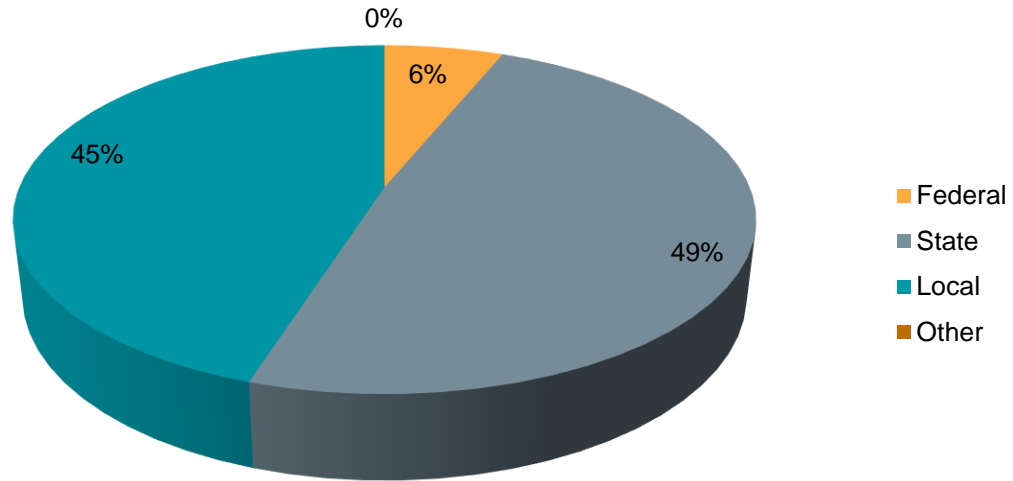
■ Salaries ■ Benefits ■ Services ■ Supplies ■ Other



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General Fund Revenue FY22

General Fund Revenues FY2022



Cash Balances by Fund Comparison

<u>Fund</u>	<u>FY21</u>	<u>FY22</u>	<u>Change FY21 to 22</u>
General	\$ 9,048,374.01	\$ 10,313,735.36	\$ 1,265,361.35
Student Activity	\$ 731,516.69	\$ 778,421.40	\$ 46,904.71
Management	\$ 1,743,407.90	\$ 2,487,319.33	\$ 743,911.43
SAVE	\$ 8,365,929.11	\$ 8,284,075.42	\$ (81,853.69)
PPEL	\$ 3,194,709.21	\$ 2,436,112.35	\$ (758,596.86)
Cap. Project	\$ 53,568,584.69	\$ 26,684,906.46	\$ (26,883,678.23)
Debt Service	\$ 1,034,937.62	\$ 1,531,148.70	\$ 496,211.08
Nutrition	\$ 736,911.27	\$ 1,315,546.68	\$ 578,635.41
Daycare	\$ 968,512.70	\$ 1,429,574.22	\$ 461,061.52
Enterprise	\$ 231,211.38	\$ 395,181.03	\$ 163,969.65
Dental	\$ 150,002.88	\$ 280,615.79	\$ 130,612.91
Print Shop	\$ 170,060.28	\$ 187,657.74	\$ 17,597.46
Agency	\$ 226,150.48	\$ 239,432.91	\$ 13,282.43
	\$ 80,170,308.22	\$ 56,363,727.39	\$ (23,806,580.83)



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Fund Balance Comparison

<u>Fund</u>	<u>FY21</u>	<u>FY22</u>	<u>Change FY21 to FY22</u>
General	\$ 13,929,171.87	\$ 13,912,980.02	\$ (16,191.85)
Student Activity	\$ 725,603.13	\$ 751,083.90	\$ 25,480.77
Management	\$ 1,556,018.02	\$ 1,996,603.99	\$ 440,585.97
SAVE	\$ 7,839,047.34	\$ 7,702,414.61	\$ (136,632.73)
PPEL	\$ 3,188,755.59	\$ 2,347,965.52	\$ (840,790.07)
Cap. Project	\$ 53,183,246.91	\$ 22,654,595.52	\$ (30,528,651.39)
Debt Service	\$ 1,140,232.17	\$ 1,554,815.37	\$ 414,583.20
Nutrition	\$ 772,020.90	\$ 1,485,752.86	\$ 713,731.96
Daycare	\$ 26,860.16	\$ 228,846.18	\$ 201,986.02
Enterprise	\$ 466,617.20	\$ 326,903.06	\$ (139,714.14)
Dental	\$ 150,002.88	\$ 280,615.79	\$ 130,612.91
Print Shop	\$ 265,755.93	\$ 247,844.36	\$ (17,911.57)
Custodial	\$ 228,650.48	\$ 223,035.66	\$ (5,614.82)
	\$ 83,471,982.58	\$ 53,713,456.84	\$ (29,758,525.74)

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Questions/comments



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