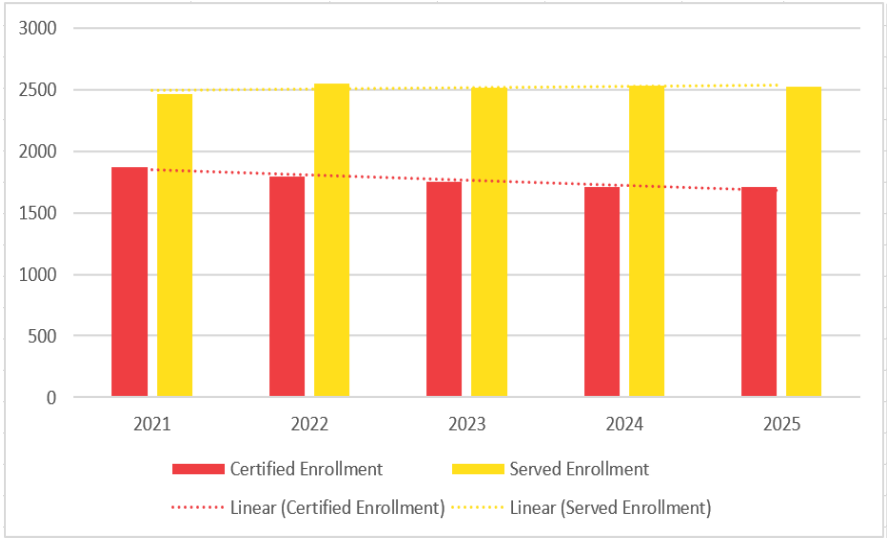
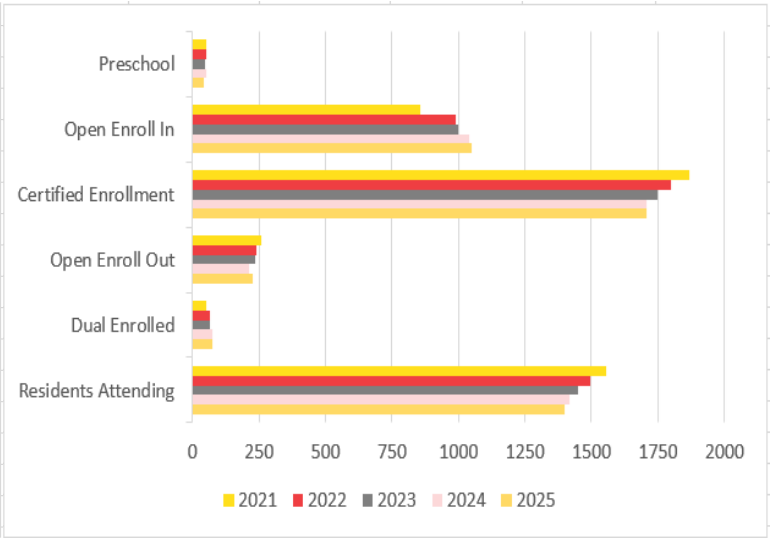
2025 Financial Health Report



Prepared by Julie Klawiter, SBO

Enrollment





- Enrollment trends show a decline in certified enrollment, while served enrollment remains steady or grows. The district relies heavily on open enrollment.

Contribution Ratio

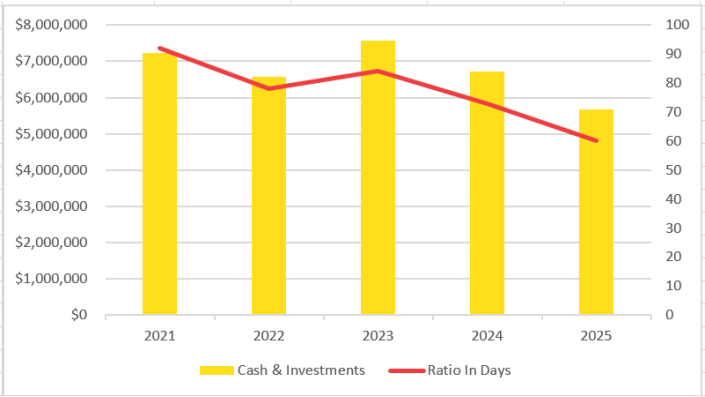
- 94.3% of revenue for FY 24 came from local or state sources
- 95.4% of revenue for FY 25 came from local or state sources

Source	2023-24	Ratio
Local	$15,270,280	46.5%
State	$15,663,856	47.7%
Federal	$1,803,822	5.5%
Other	$69,830	0.2%
Total	$32,807,788	100.0%

Source	2024-25	Ratio
Local	$16,378,882	48.4%
State	$15,889,758	47.0%
Federal	$1,571,279	4.6%
Other	$1,737	0.0%
Total	$33,841,656	100.0%

Days Net Cash Ratio

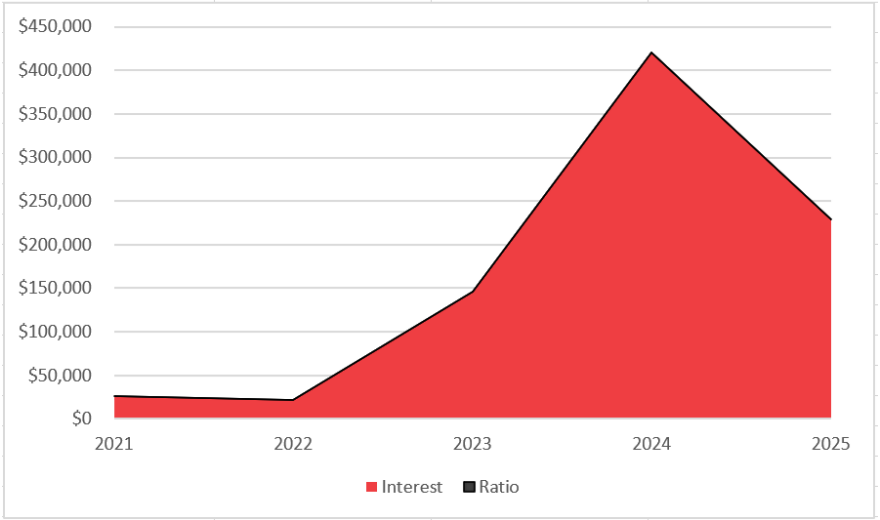
Year	Cash & Investments	Total Expenditures	Daily (365) Expenditures	Ratio In Days
2021	$7,236,769	$28,642,502	$78,473	92
2022	$6,581,912	$30,960,473	$84,823	78
2023	$7,572,283	$32,798,032	$89,858	84
2024	$6,717,704	$33,674,531	$92,259	73
2025	$5,662,857	$34,227,764	$93,775	60



- Our cash balances continues to decrease under the target.
- In FY 26 the District was able to cash reserve $125,000.
- The district will continue to review this closely.

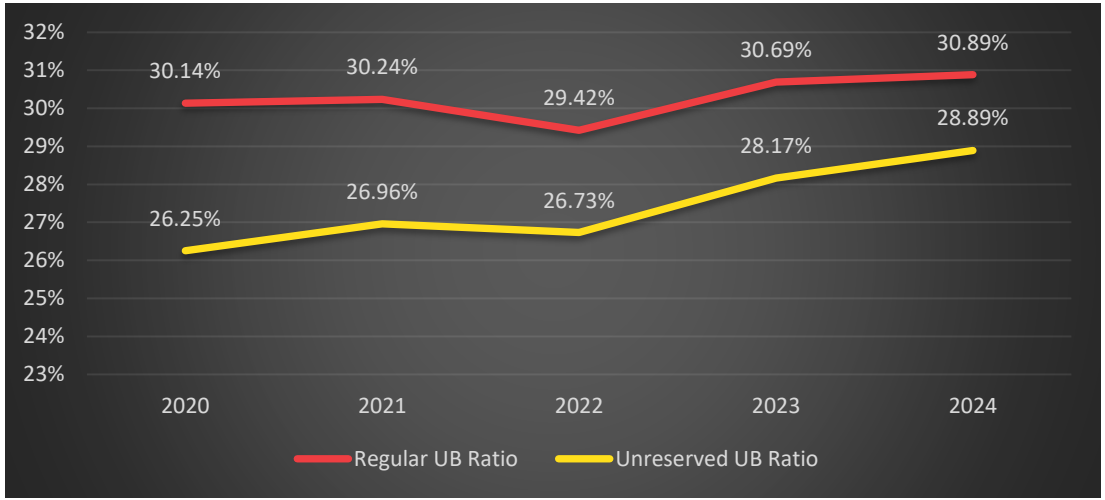
Investment Income Ratio

- Despite declining cash balances, careful investment of available cash to capitalize on rising interest rates has resulted in a significant increase in interest revenue
- As rates decline, investment performance will be closely monitored.



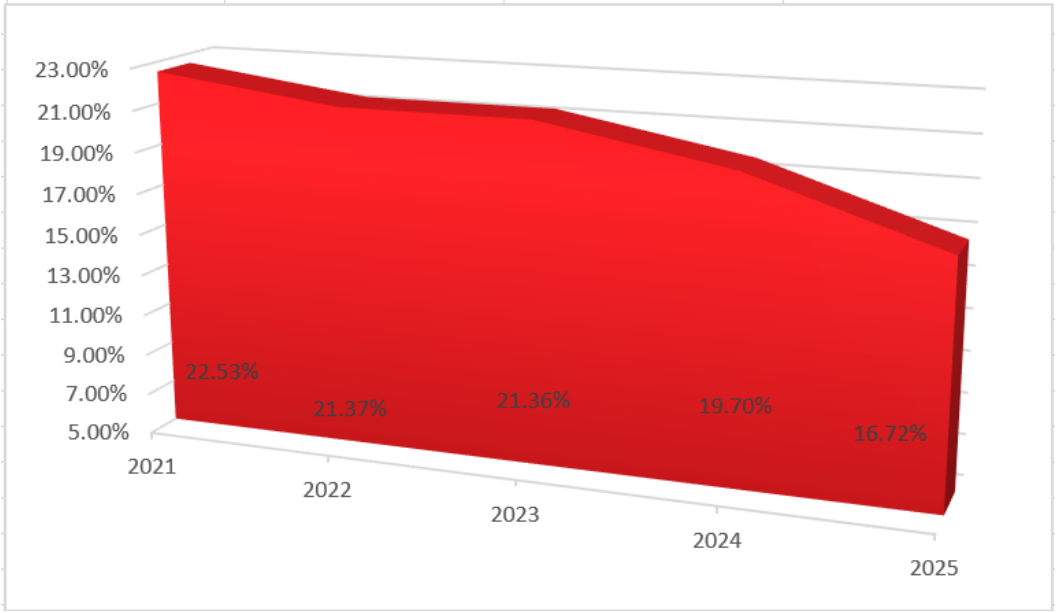
Unspent Authorized Budget (UAB)

- The District maintains a stable level of unbudgeted spending reserves, aiming for a 5-15% range (not to exceed 30%).
- Stable to upward trends provide emergency preparedness.

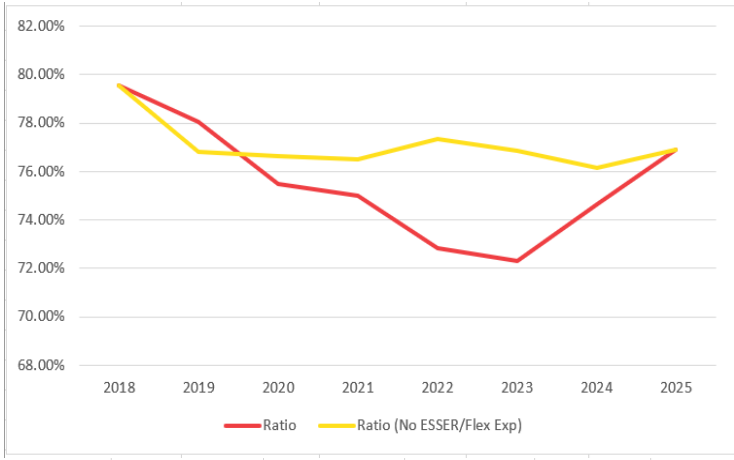


Solvency Ratio

- This ratio measures the District's Fund Equity position, a critical factor for credit rating and long term borrowing. Recommended range is 7%-17% with a min. of 5% and max. of 25%. This trend remains stable. This decline is due to the declining cash balance.



Employee Cost Ratio



Measurement of the staffing costs percentage.

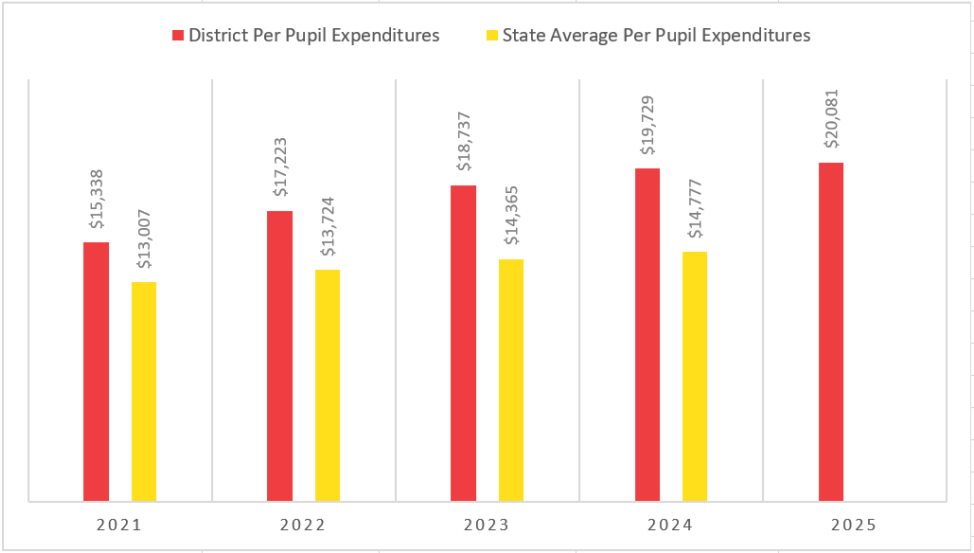
Trends remain stable when ESSER/Flex funds are not considered





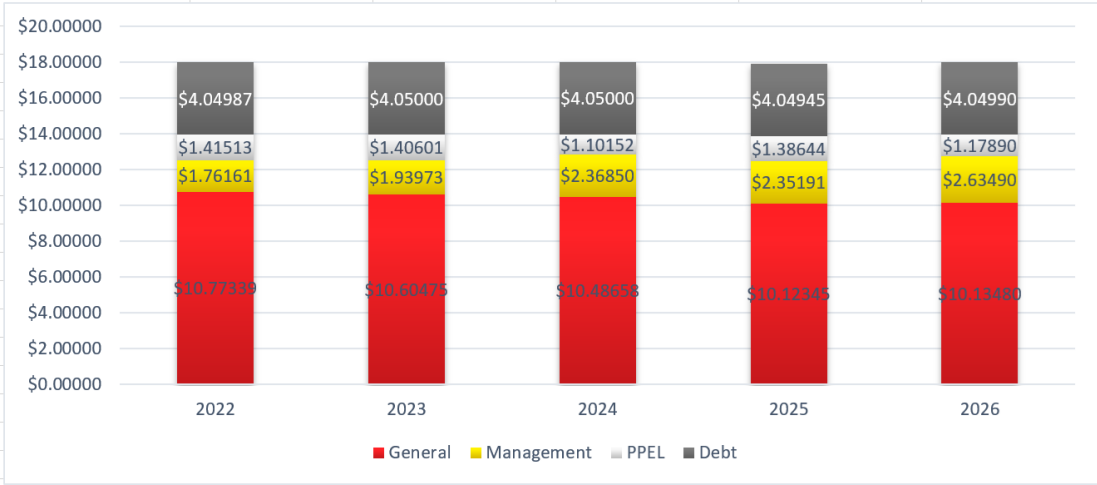
Cost Per Pupil - General Fund

- This measure reflects efficiency within the general fund. However, declining certified enrollment alongside steady open enrollment skews comparisons to the state average, as served enrollment lacks a state-level benchmark.



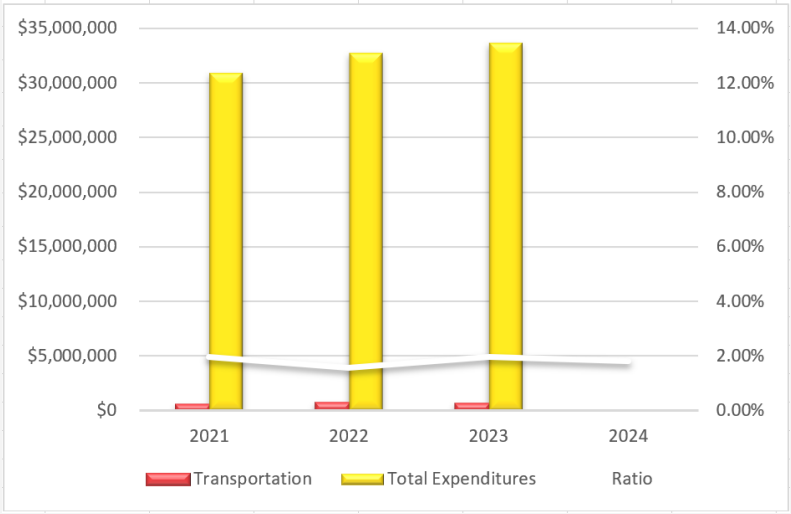
Tax Rate

- The District's tax rate has remained stable, yet the disbursement has varied, the district continues to monitor

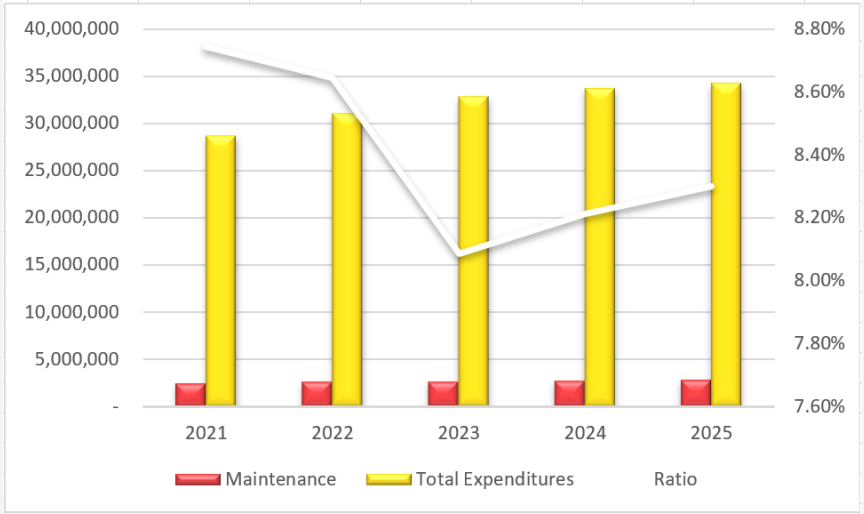


Expenditure Ratios

Transportation Ratio



Maintenance Ratio



While there is no specific target for these ratios, they are some of the indicators that the district monitors to ensure departmental efficiencies


Thank You!
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