

The District's **PRELIMINARY financial profile score of 3.65** (4.00 last year...financial recognition category) will place the District in the “financial recognition” category which same as last year.

1.00 to 2.61	Financial Watch
2.62 to 3.07	Financial Warning
3.08 to 3.53	Financial Review
<b>3.54 to 4.00</b>	<b>Financial Recognition</b>

The score is made up of five components...

Fund balance to Revenue – ratio is lower (.811 vs .945), resulting in an unchanged score.

Expenditure to Revenue – ratio is higher (1.106 vs .934), resulting in a lower score.

Days Cash on Hand – decreased (261.62 days vs 361.67 days), resulting in an unchanged score.

ST Borrowing Ability – same score as prior year.

LT Borrowing Ability – increased (87.12 percent vs 80.62 percent), resulting in an unchanged score.

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Operating Expense Per Pupil	2022	\$14,944
	2021	\$11,921
	2020	\$11,055
Per Capita Tuition Charge:	2022	\$13,551
	2021	\$11,414
	2020	\$10,861
9 Month ADA	2022	722
	2021	763
	2020	815

Figures summarized from AFR:

!=Totals exclude rev/exp for "on behalf" payments for TRS/THIS

&=Excludes student activity account balances

		<u>Educ</u>		<u>O&amp;M</u>		<u>Debt</u>		<u>Transp.</u>		<u>IMRF/SS</u>		<u>Cap Proj</u>		<u>W/C</u>		<u>Tort</u>		<u>HLS</u>		<u>Total</u>	
Cash/Investments																					
	2022	3,353,114	&	2,437,578		365,108		524,561		327,344		2,045,189		2,368,819		112,128		499,582		12,033,423	
	2021	4,350,864	&	2,528,810		435,359		680,256		341,591		1,227,762		2,279,505		82,263		496,426		12,422,836	
	Diff	(997,750)		(91,232)		(70,251)		(155,695)		(14,247)		817,427		89,314		29,865		3,156		(389,413)	
-3.13%																					
Fund Balance																					
	2022	3,425,384	&	2,439,555		365,108		523,232		328,041		2,045,189		2,368,819		112,128		499,582		12,107,038	
	2021	4,414,946	&	2,528,810		435,359		680,474		341,591		1,227,762		2,279,505		82,263		496,426		12,487,136	
	Diff	(989,562)		(89,255)		(70,251)		(157,242)		(13,550)		817,427		89,314		29,865		3,156		(380,098)	
-3.04%																					
Total Revenue																					
	2022	8,612,602	!&	1,352,346		1,620,291		748,602		382,062		817,427		89,314		264,030		3,156		13,889,830	
	2021	8,236,459	!&	1,453,019		1,807,817		690,315		437,585		680,907		104,298		282,619		3,338		13,696,357	
	Diff	376,143		(100,673)		(187,526)		58,287		(55,523)		136,520		(14,984)		(18,589)		(182)		193,473	
1.41%																					
Total Expenditures																					
	2022	9,602,164	!&	1,441,601		1,690,542		905,844		395,612		-		-		234,165		-		14,269,928	
	2021	8,016,511	!&	1,090,966		4,175,102		686,485		350,273		-		-		249,362		-		14,568,699	
	Diff	1,585,653		350,635		(2,484,560)		219,359		45,339		-		-		(15,197)		-		(298,771)	
-2.05%																					
Surplus (Deficit)-before other sources/uses																					
	2022	(989,562)		(89,255)		(70,251)		(157,242)		(13,550)		817,427		89,314		29,865		3,156		(380,098)	
	2021	219,948		362,053		(2,367,285)		3,830		87,312		680,907		104,298		33,257		3,338		(872,342)	
	Diff	(1,209,510)		(451,308)		2,297,034		(161,072)		(100,862)		136,520		(14,984)		(3,392)		(182)		492,244	
-56.43%																					

NOTE: The amended FY2022 budget projected deficits for Education, O&M, Transportation, and Retirement Funds.

Total Salaries      2022    \$6,649,085    [Total increase: \$749,155 (12.7%)...Ed incr \$547,759; O&M incr (\$83,894); Trans incr \$117,502]  
                              2021    \$5,899,930  
                              2020    \$5,683,044

Total Benefits      2021    \$1,747,469    [Total increase: \$256,917 (17.23%)]  
                              2021    \$1,490,552  
                              2020    \$1,431,539

Property taxes rec'd    2022    \$ 9,737,787    [Difference is due to timing of distributions. Property taxes account for 70% of Dist.'s total revenue.]  
                              2021    \$10,229,552  
                              2020    \$8,762,735