

GENERAL FUND REPORTS

• REVENUE FROM LOCAL SOURCES	\$6,411,531
• REVENUE FROM STATE SOURCES	\$7,622,321
• REVENUE FROM FEDERAL SOURCES	\$ 370,549
• OTHER FINANCING SOURCES	\$ 47,664

\$14,452,065

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	\$14,452,065

• PY REVENUE FROM LOCAL SOURCES	\$5,985,631
• PY REVENUE FROM STATE SOURCES	\$7,143,743
• PY REVENUE FROM FEDERAL SOURCES	\$ 865,861
• PY OTHER FINANCING SOURCES	\$ 25,750

\$14,020,985

GENERAL FUND REVENUES

- LOCAL REVENUE INCREASED
\$425,900
 - Property Taxes \$288,051
 - Tuition \$86,554
 - Fees \$9,421
 - Rentals \$10,261
 - Contributions/Donations \$15,436

GENERAL FUND REVENUES

- STATE REVENUE INCREASED
\$478,578
 - Much of Increase Due to ARRA Backfill from
Prior Year
 - Categorical Increase \$78,630
 - TSS, TQ, Prof Dev

GENERAL FUND REVENUES

- FEDERAL REVENUE DECREASED
\$495,312
 - Much of Decrease Due to ARRA Backfill
from Prior Year

GENERAL FUND REVENUES

- OTHER SOURCES REVENUE
DECREASED \$21,914
 - Decrease from Proceeds of Disposal of
Property in Prior Year

GENERAL FUND REPORTS EXPENSES

• SALARY & BENEFIT EXPENSES	\$10,397,812
• PURCHASED SERVICES	\$ 1,270,007
• SUPPLIES	\$ 869,491
• PROPERTY/EQUIPMENT	\$ 85,822
• MISC (DUES & FEES)	\$ 36,070
• AEA FLOWTHROUGH	\$ 499,852

\$13,159,054

GENERAL FUND REPORTS EXPENSES

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• PURCHASED SERVICES	\$ 1,270,007
• SUPPLIES	\$ 869,491
• PROPERTY/EQUIPMENT	\$ 85,822
• MISC (DUES & FEES)	\$ 36,070
• AEA FLOWTHROUGH	<u>\$ 499,852</u>
	\$13,159,054

• SALARY & BENEFIT EXPENSES (FY11)	\$10,205,326
• PURCHASED SERVICES (FY11)	\$ 1,087,437
• SUPPLIES (FY11)	\$ 773,573
• PROPERTY/EQUIPMENT (FY11)	\$ 155,368
• MISC (DUES & FEES)(FY11)	\$ 30,189
• AEA FLOWTHROUGH (FY11)	<u>\$ 542,779</u>
	\$12,794,673

GENERAL FUND EXPENSES CHANGES FROM FY 11

• SALARIES & BENEFITS INCREASED	\$192,486
• PURCHASED SERVICES INCREASED	\$182,570
• SUPPLIES INCREASED	\$ 95,918
• PROPERTY DECREASED	- \$ 69,546
• MISC INCREASED	\$ 5,881
• AEA FLOWTHROUGH DECREASED	- \$ 42,927
	\$ 364,381

GENERAL FUND BALANCE SHEET

Cash & Investments	\$5,072,170
Taxes Receivable	\$4,691,553
Receivables	<u>\$ 183,100</u>
Total Assets	\$9,946,823
Accounts Payable	\$ 176,329
Accrued (Salaries & Benefits)	\$1,340,800
Deferred Revenues	<u>\$4,650,303</u>
Total Liabilities	\$6,167,432
Restricted & Assigned Fund Bal	\$ 174,677
Unassigned Fund Balance	<u>\$3,605,714</u>
Total Fund Equity	\$3,779,391

GENERAL FUND NOTES

- Cash & Investments Increased \$1,326,329 from Prior Year
- Unassigned Fund Balance Increased \$1,320,841 from Prior Year
- Revenues Increased \$431,080 or 3.07% from Prior Year
- Expenses Increased \$364,381 or 2.85% from Prior Year

TREASURER'S REPORT GENERAL FUND

Beg Balance	\$ 2,486,380
Revenues	<u>\$14,452,065</u>
Total Sources Available	\$16,938,445
Expenditures	<u>\$13,159,054</u>
Ending Balance	\$ 3,779,391

INCREASE TO BALANCE OF \$1,293,011



TREASURER'S REPORT ACTIVITY FUND

Beg Balance	\$230,599
Revenues	<u>\$442,014</u>
Total Sources Available	\$672,613
Expenditures	<u>\$373,965</u>
Ending Balance	\$296,648

INCREASE TO BALANCE OF \$68,049



TREASURER'S REPORT MANAGEMENT FUND

Beg Balance	\$ 770,285
Revenues	<u>\$ 519,426</u>
Total Sources Available	\$1,289,711
Expenditures	<u>\$ 218,946</u>
Ending Balance	\$1,070,765

INCREASE TO BALANCE OF \$300,480

TREASURER'S REPORT SILO FUND

Beg Balance	\$ 733,453
Revenues	<u>\$1,064,815</u>
Total Sources Available	\$1,798,268
Expenditures	<u>\$ 944,270</u>
Ending Balance	\$ 853,998

INCREASE TO BALANCE OF \$120,545

*Earmarked
Projects
Bond
Reserves*

TREASURER'S REPORT PPEL FUND

Beg Balance	\$152,628
Revenues	<u>\$591,572</u>
Total Sources Available	\$744,200
Expenditures	<u>\$466,907</u>
Ending Balance	\$277,293

INCREASE TO BALANCE OF \$124,665

*- Loan
Proceeds
Earmarked*

And Finally a look ahead . . .

5 Year Projection Scenario

- Enrollment Estimated
- 2% AG Used for New Money
- 4% Increase to Expenses Each Year starting FY14
- No additional Cash Reserve Levy

Solvency Ratio declines each year even with enrollment growth.

Unspent authority balance declines each year even with enrollment growth.

CAR - 2012 Upload and Reports

FY 2012 - Balance Sheet by Fund											
		General Fund	Student Activity Fund	Management Levy Fund	Option/Statewide Sales and -	PPEL Fund	Debt Service Fund	Enterprise Funds	Trust Funds	Agency Funds	Total
	CURRENT ASSETS										
1	Cash & Investments	5,072,169.78	313,277.01	1,066,780.37	681,106.97	297,128.44	8,615,040.37	294,936.31	550	7,745.66	16,348,734.91
2	Taxes Receivable	4,691,552.57		584,265.89		513,398.52	956,708.62				6,745,925.60
3	Interfund Receivables										
4	Intergovernmental Receivables	164,768.72		66.03	185,754.34	14.78	83.39				350,687.26
5	Other Receivables	18,331.74	410.5								18,742.24
6	Inventories							7,998.25			7,998.25
7	Prepaid Expenses										
8	Other Current Assets										
9	TOTAL CURRENT ASSETS	9,946,822.81	313,687.51	1,651,112.29	866,861.31	810,541.74	9,571,832.38	302,934.56	550	7,745.66	23,472,088.26
10	Long-Term Assets							49,500.17			49,500.17
11	Total Assets	9,946,822.81	313,687.51	1,651,112.29	866,861.31	810,541.74	9,571,832.38	352,434.73	550	7,745.66	23,521,588.43
	CURRENT LIABILITIES										
12	Interfund Payables										
13	Intergovernmental Payables	91,489.72									91,489.72
14	Other Payables	84,839.43	14,409.30	346.34	12,862.95	20,914.00				7,745.66	141,117.68
15	Contracts Payable										
16	Bonds Payable										
17	Loans Payable										
18	Accrued Expenses	1,340,799.91	630.35					37,563.20			1,378,993.46
	Payroll Deductions & Withholdings Payable										
20	Deferred Revenues	4,650,303.00		580,001.00		512,335.00	950,697.00	5,295.24			6,698,631.24
21	Other Current Liabilities										
22	TOTAL CURRENT LIABILITIES	6,167,432.06	15,039.65	580,347.34	12,862.95	533,249.00	950,697.00	42,858.44		7,745.66	8,310,232.10
23	Long-Term Liabilities							3,737.00			3,737.00
24	Total Liabilities	6,167,432.06	15,039.65	580,347.34	12,862.95	533,249.00	950,697.00	46,595.44		7,745.66	8,313,969.10
	EQUITY										
25	Investments in Capital Assets, Net of Related Debt							47,528.17			47,528.17
26	Nonspendable Fund Balance										
27	Restricted Fund Balance / Restricted Net Assets	95,498.74	298,647.86	1,070,764.95	853,998.36	277,292.74	8,621,135.38		550		11,217,888.03
28	Committed Fund Balance										
29	Assigned Fund Balance	78,178.07									78,178.07
30	*Unassigned Fund Balance / Unrestricted Net Assets	3,605,713.94						258,311.12			3,864,025.06
31	TOTAL FUND EQUITY	3,779,390.75	298,647.86	1,070,764.95	853,998.36	277,292.74	8,621,135.38	305,839.29	550		15,207,619.33
32	TOTAL LIABILITIES AND FUND EQUITY	9,946,822.81	313,687.51	1,651,112.29	866,861.31	810,541.74	9,571,832.38	352,434.73	550	7,745.66	23,521,588.43

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FY 2012 - Revenues By Fund, By Source

		General Fund	Student Activity Fund	Management Levy Fund	Local Option/Statewide Sales and Services Tax Fund	PPEL Fund	Debt Service Fund	Enterprise Funds	Trust Funds	Total
	REVENUE FROM LOCAL SERVICES									
1	Property taxes	4,833,797.24		477,439.45		116,073.78	656,159.76			6,083,470.23
2	Sales taxes				1,063,195.36					1,063,195.36
5	Excise taxes	223,025.70		22,028.60		4,922.34	27,825.62			277,802.26
6	Other taxes	9,973.94		985.1		220.21	1,244.22			12,423.47
7	Tuition	1,102,647.14								1,102,647.14
8	Transportation fees	5,855.79								5,855.79
9	Earnings on investments	12,470.55	904.68	2,748.74	1,619.78	283.73	447.4	495.77		18,970.65
10	Food service							485,423.20		485,423.20
11	Student Activities	9,017.15	275,680.87							284,698.02
12	Community Service Activities	14,025.00						70,575.00		84,600.00
13	Rentals	19,206.52								19,206.52
14	sources	56,298.61	55,694.90					13	2,500.00	114,506.51
15	Gains on the sale of capital assets							25		25
16	Textbook sales and rentals	67,118.14								67,118.14
20	Refund of Prior Year's Expenditures	9,975.47								9,975.47
21	Other Local Revenue	48,119.66	109,733.35	15,999.13				24,357.54		198,209.68
22	SOURCES	6,411,530.91	442,013.80	519,201.02	1,064,815.14	121,500.06	685,677.00	580,889.51	2,500.00	9,828,127
23	SOURCES									
	REVENUE FROM STATE SOURCES									
24	State foundation aid	6,130,026.00								6,130,026.00
25	Instructional support state aid									
26	State Aid	15,936.00								15,936.00
27	Four year old preschool state aid	26,474.00								26,474.00
28	State Payments in Lieu of Tuition	8,920.00								8,920.00
30	State categorical aid	1,438,687.82						6,623.79		1,445,311.61
31	Military credit	2,277.41		224.91		53.07	300.08			2,855.47
32	Other state revenues in lieu of taxes									
33	SOURCES	7,622,321.23		224.91		53.07	300.08	6,623.79		7,629,523.08
	REVENUE FROM FEDERAL SOURCES									
34	(ARRA)	9,651.50								9,651.50
38	Restricted indirect grants-in-aid through the state	292,097.68						211,186.20		503,283.88
39	Restricted indirect grants-in-aid through intermediate agencies	68,800.00								68,800.00
40	Federal revenues in lieu of taxes									
41	LEA/AEA							39,853.07		39,853.07
42	SOURCES	370,549.18						251,039.27		621,588.45
	OTHER FINANCING SOURCES									
43	Issuance of bonds						8,450,666.54			8,450,666.54
44	Interfund Operating Transfers in	25,000.00					784,260.81			809,260.81
45	Proceeds from the disposal of real or personal property (governmental funds)	22,664.13								22,664.13
46	Proceeds from loans greater than 12 months					470,018.81				470,018.81
51	TOTAL OTHER FINANCING SOURCES AND UPWARD ADJUSTMENTS	47,664.13				470,018.81	9,234,927.35			9,752,610.29
57	FINANCING SOURCES AND UPWARD ADJ	14,452,065.45	442,013.80	519,425.93	1,064,815.14	591,571.94	9,920,904.43	838,552.57	2,500.00	27,831,849.26

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General Fund ▼ by Function, by Object									
		SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	MISCELLANEOUS OBJECTS	OTHER ITEMS	TOTAL EXPENDITURES AND OTHER FINANCING USES
1	Instruction	5,982,082.97	1,624,605.42	876,317.71	325,586.57	45,006.46	14,586.63		8,868,185.76
2	Attendance and Social Work Services	78,228.29	23,652.47		660.98				102,541.74
3	Guidance Services	157,501.42	36,121.10	256	103.07	159.99	75		194,216.58
4	Health Services	61,176.68	14,339.81	175.2	1,287.48				76,979.17
11	Improvement of Instruction Services	99,790.00	17,061.03	36,301.30	1,966.93				155,119.26
12	Library Media Services	145,944.85	34,574.40	72.79	27,640.83				208,232.87
13	Instruction-Related Technology Services	72,363.83	17,545.29	10,599.81	51,079.13	25,632.21	1,275.00		178,495.27
15	Other Instructional Staff Support Services				5,808.59				5,808.59
16	Board of Education Services			36,569.99	1,577.81		10,798.30		48,946.10
17	Executive Administration Services	184,886.87	33,435.55	445.75	1,536.44	179.99	764		221,248.60
18	Special Area Administration Services	109,783.80	22,847.06	293.2			291.99		133,216.05
19	School Administration Services	576,088.64	116,983.46	2,329.12	9,479.14	1,320.51	239		706,439.87
20	Business Administration Fiscal Services	180,597.41	35,824.17	41,677.75	3,351.79		5,345.13		266,796.25
22	Printing, Publishing, and Duplicating Services	6,973.38	1,962.10						8,935.48
24	Public Information Services			4,705.54					4,705.54
25	Personnel Services			10,259.55	63.95				10,323.50
26	Administration Technology Services			8,519.84	11,085.60	1,654.70			21,260.14
28	Operation and Maintenance of Plant Services	328,697.76	95,880.10	215,322.12	352,166.12	7,550.29	1,286.00		1,000,902.39
29	Student Transportation	280,477.40	58,386.65	26,161.68	76,096.36	4,318.04	1,409.00		446,849.13
36	Interagency Flowthrough							499,852.00	499,852.00
43	TOTAL EXPENDITURES AND OTHER FINANCING USES & Downward Prior Pd Adj	8,264,593.30	2,133,218.61	1,270,007.35	869,490.79	85,822.19	36,070.05	499,852.00	13,159,054.29

CAR - 2012 Upload and Reports

FY 2012 - Treasurer Report by Fund

	General Fund	Student Activity Fund	Management Levy Fund	Local Option / Statewide Sales and Services Tax Fund	PPEL Fund	Debt Service Fund	Enterprise Funds	Trust Funds
1 Beginning Balance	2,486,379.59	230,599.03	770,285.29	733,453.47	152,628.06	274,828.19	231,339.33	550
2 Adjustments to Beginning Balance	0	0	0	0	0	0	0	0
3 Revenues and other Financing Sources	14,452,065.45	442,013.80	519,425.93	1,064,815.14	591,571.94	9,920,904.43	838,552.57	2,500.00
4 Total Sources Available	16,938,445.04	672,612.83	1,289,711.22	1,798,268.61	744,200.00	10,195,732.62	1,069,891.90	3,050.00
5 Expenditures and Other Financing Uses	13,159,054.29	373,964.97	218,946.27	944,270.25	466,907.26	1,574,597.24	764,052.61	2,500.00
6 Ending Balance	3,779,390.75	298,647.86	1,070,764.95	853,998.36	277,292.74	8,621,135.38	305,839.29	550

FY 2011 - Treasurer Report by Fund

	General Fund	Student Activity Fund	Management Levy Fund	Local Option / Statewide Sales and Services Tax Fund	PPEL Fund	Debt Service Fund	Enterprise Funds	Trust Funds
1 Beginning Balance	1,260,067.11	193,507.26	659,864.96	609,111.14	104,127.77	271,964.17	139,338.87	550
2 Adjustments to Beginning Balance	0	0	0	0	0	0	0	0
3 Revenues and other Financing Sources	14,020,985.49	358,493.38	506,950.53	1,234,949.29	117,096.96	1,478,749.02	821,437.33	2,500.00
4 Total Sources Available	15,281,052.60	552,000.64	1,166,815.49	1,844,060.43	221,224.73	1,750,713.19	960,776.20	3,050.00
5 Expenditures and Other Financing Uses	12,794,673.01	321,401.61	396,530.20	1,110,606.96	68,596.67	1,475,885.00	729,436.87	2,500.00
6 Ending Balance	2,486,379.59	230,599.03	770,285.29	733,453.47	152,628.06	274,828.19	231,339.33	550

		1435	1470	1487	1529	1567
Projection Scenario #1 2% AG & No Additional CRL)						
	FY12	FY13	FY14	FY15	FY16	FY17
	GAAP	GAAP	GAAP	GAAP	GAAP	GAAP
Enrollment Growth		35.7	17	42	38	0
Total Revenues	14,452,065	14,247,306	14,722,441	15,098,139	15,641,881	16,171,710
Total Disbursements	13,159,054	14,265,000	14,835,600	15,429,024	16,046,185	16,688,032
Rev/Exp	1,293,011	(17,694)	(113,159)	(330,885)	(404,304)	(516,322)
Beginning Cash Balance	3,745,841	5,072,170	5,054,476	4,941,317	4,610,432	4,206,128
Ending Cash Balance 6/30	5,072,170	5,054,476	4,941,317	4,610,432	4,206,128	3,689,806
Total Fund Equity	3,779,391	3,761,697	3,648,538	3,317,653	2,913,349	2,397,027
Undesignated Fund, Unreserved Equity	3,605,714	3,588,020	3,474,861	3,143,976	2,739,672	2,223,350
Solvency Ratio	25.8%	25.2%	23.6%	20.8%	17.5%	13.7%
Unspent Spending Authority	5,838,271	5,614,678	5,431,213	5,125,487	4,964,068	4,764,050
New \$ Projections		387,135	287,698	455,742	441,829	205,277
DCP @ 2% Each Year	5,903	6,021	6,141	6,264	6,390	6,517
Prop Tax Inc			88,000	88,000	88,000	88,000
3 Months of Expenditures	4,386,351	4,755,000	4,945,200	5,143,008	5,348,728	5,562,677
Expenses Based on 4% Each Year						

**ADEL DESOTO MINBURN COMMUNITY SCHOOL DISTRICT
ANNUAL FINANCIAL HEALTH REPORT
GENERAL FUND
FY 2008 - FY 2012**

Prepared by
Nancy Gee

September 4, 2012

Simple Balance Sheet Comparisons

General Fund Only

	FY 08	FY 09	FY 10	FY 11	FY 12	\$ Change	% Change
Assets:							
Cash & Investment:	\$983,105	\$1,776,229	\$2,349,770	\$3,745,841	\$5,072,170	\$1,326,329	35.4%
Receivables	\$2,670,945	\$4,702,705	\$5,093,519	\$5,264,239	\$4,874,653	(\$389,586)	-7.4%
Inventories	\$0	\$0	\$0	\$0	\$0	\$0	
Other Assets	\$0	\$0	\$0	\$0	\$0	\$0	
Total Assets	\$3,654,050	\$6,478,934	\$7,443,289	\$9,010,080	\$9,946,823	\$936,743	10.4%
Liabilities:							
Payables	\$80,011	\$79,396	\$52,783	\$120,923	\$176,329	\$55,406	45.8%
Payroll	\$1,180,426	\$1,314,998	\$1,246,388	\$1,331,005	\$1,340,800	\$9,795	0.7%
Other Liabilities	\$2,473,562	\$4,448,883	\$4,884,051	\$5,071,772	\$4,650,303	(\$421,469)	-8.3%
Total Liabilities	\$3,733,999	\$5,843,277	\$6,183,222	\$6,523,700	\$6,167,432	(\$356,268)	-5.5%
Fund Balance:							
Reserved	\$94,567	\$115,485	\$233,759	\$201,507	\$174,677	(\$26,830)	-13.3%
Unreserved	(\$174,514)	\$520,172	\$1,026,308	\$2,284,873	\$3,606,714	\$1,321,841	57.9%
Total Fund Balance	(\$79,949)	\$635,657	\$1,260,067	\$2,486,380	\$3,779,391	\$1,293,011	52.0%



Simple Revenue & Expenditures Comparison **General Fund Only**

	FY 09	FY 09	FY 10	FY 11	FY 12	\$ Change	% Change
Revenues:							
Local sources	\$5,193,190	\$5,628,028	\$5,705,404	\$5,985,631	\$6,411,531	\$425,900	7.5%
State sources	\$7,343,184	\$7,265,977	\$6,119,959	\$7,143,743	\$7,622,321	\$478,578	7.8%
Federal sources	\$210,555	\$387,486	\$1,072,551	\$865,861	\$370,549	(\$495,312)	-46.2%
Other sources	\$5,533	\$48,304	\$47,900	\$25,750	\$47,664	\$21,914	
Total revenues	\$12,752,462	\$13,329,795	\$12,945,814	\$14,020,985	\$14,452,065	\$431,080	3.3%
Expenditures:							
Instruction	\$7,892,111	\$8,034,724	\$8,055,899	\$8,424,795	\$8,868,186	\$443,391	5.5%
Support services	\$4,163,154	\$4,095,022	\$3,743,485	\$3,827,099	\$3,791,016	(\$36,083)	-1.0%
Non-instructional	\$0	\$0	\$0	\$0	\$0	\$0	
Other expenditures	\$466,146	\$484,444	\$522,020	\$542,779	\$499,852	(\$42,927)	-8.2%
Total expenditures	\$12,521,411	\$12,614,190	\$12,321,404	\$12,794,673	\$13,159,054	\$364,381	3.0%
Changes in fund balance:							
Excess (deficiency) of							
revenues over/(under)							
expenditures	\$231,051	\$715,605	\$624,410	\$1,226,312	\$1,293,011	\$66,699	10.7%



Contribution Ratio

Formula:
$$\frac{\text{Line Source Revenue}}{\text{Total Revenue}}$$

Financial Information and Computation:

	FY 2012	
Line	Amount	Ratio
Source		
Local	\$6,411,531	44.4%
State	\$7,622,321	52.7%
Federal	\$370,549	2.6%
Other	\$47,664	0.3%
Total	\$14,452,065	100.0%

	FY 2011	
Line	Amount	Ratio
Source		
Local	\$5,985,631	42.7%
State	\$7,143,743	51.0%
Federal	\$865,861	6.2%
Other	\$25,750	0.3%
Total	\$14,020,985	100.0%

	FY 2010	
Line	Amount	Ratio
Source		
Local	\$5,705,404	44.1%
State	\$6,119,959	47.3%
Federal	\$1,072,551	8.3%
Other	\$47,900	0.5%
Total	\$12,945,814	100.0%

	FY 2009	
Line	Amount	Ratio
Source		
Local	\$5,628,028	40.1%
State	\$7,265,977	51.8%
Federal	\$387,486	2.8%
Other	\$48,304	0.4%
Total	\$13,329,795	95.1%

	FY 2008	
Line	Amount	Ratio
Source		
Local	\$5,193,190	40.1%
State	\$7,343,184	56.7%
Federal	\$210,555	1.6%
Other	\$5,533	0.1%
Total	\$12,752,462	98.5%

Year	Local	State	Federal	Other
2008	40.1%	56.7%	1.6%	0.1%
2009	40.2%	51.8%	2.8%	0.4%
2010	44.1%	47.3%	8.3%	0.5%
2011	42.7%	51.0%	6.2%	0.3%
2012	44.4%	52.7%	2.6%	0.3%

Purpose: Measures local taxation effort

Trend: NA

Target: NA

Need/Concern:

Corrective Action: NA

Current Ratio

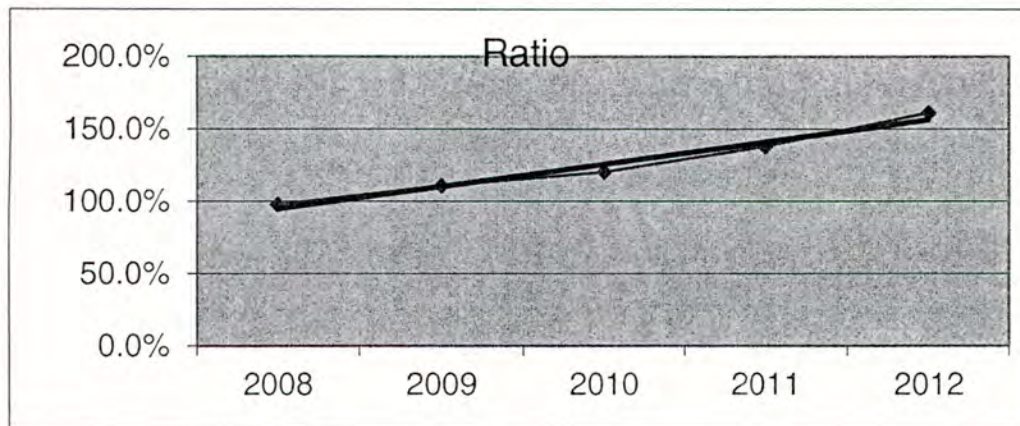
Formula:

$$\frac{\text{Total Current Assets}}{\text{Total Current Liabilities}}$$

Financial Information and Computation:

Year	Assets	Liabilities	Ratio
CAR reference	P2C1L13	P2C1L36	
2008	\$3,654,050	\$3,733,999	97.9%
2009	\$6,478,934	\$5,843,277	110.9%
2010	\$7,443,289	\$6,183,222	120.4%
2011	\$9,010,080	\$6,523,701	138.1%
2012	\$9,946,823	\$6,167,432	161.3%

Ratio explanation: Short-term solvency represents xx.x% of assets to liabilities



Purpose: Measures the District's short-term solvency position.

Trend: Up

Target: A minimum target would be 100%. An indicator less than this would indicate a condition where the district has more liabilities than assets.

Need/Concern: None at this time.

Corrective Action: None needed at this time

Current Ratio (CR):

The Current Ratio is one of the most widely used measures of short-term liquidity for both public and private sector organizations. It is used to predict the schools ability to meet its current obligations from current assets from continuing operations. If this were a private business it would in essence measure working capital. The operational equation is: [current ratio = current assets / current liabilities]. The minimum target range for this indicator is 1.0. An indicator of less than 1.0 would indicate a condition where the district has more current liabilities than assets.

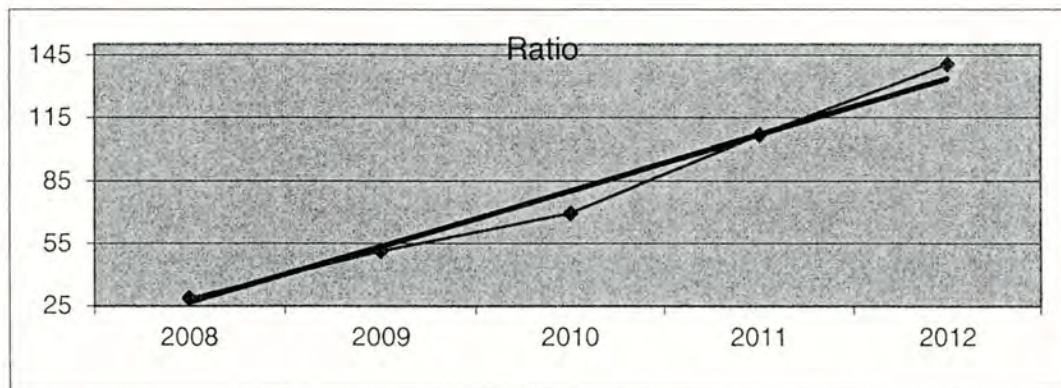
Day's Net Cash Ratio

Formula:
$$\frac{\text{Cash \& Investments}}{\text{Average Daily Cash Expenditures}}$$

Financial Information and Computation:

Year	Cash & Investments	Total Expenditures	Daily (365) Expenditures	Ratio In Days
CAR reference	P2C1L1,2	P6C8L34		
2008	\$983,105	\$12,521,411	\$34,305	29
2009	\$1,776,229	\$12,614,190	\$34,559	51
2010	\$2,349,770	\$12,321,404	\$33,757	70
2011	\$3,745,841	\$12,794,673	\$35,054	107
2012	\$5,072,170	\$13,159,054	\$36,052	141

Ratio explanation: Number of days the district can carry expenditures without cash infusion



Measures short-term solvency and the ability to cash follow expenditures without receiving additional revenue.

Target: 90 days

Need/Concern: We are above the target range for now but using reserves for spending in FY 2013 and FY 2014 will lower the days net cash ratio.

Corrective Action: Cash reserve levy is lowered .

Foundation Aid Ratio

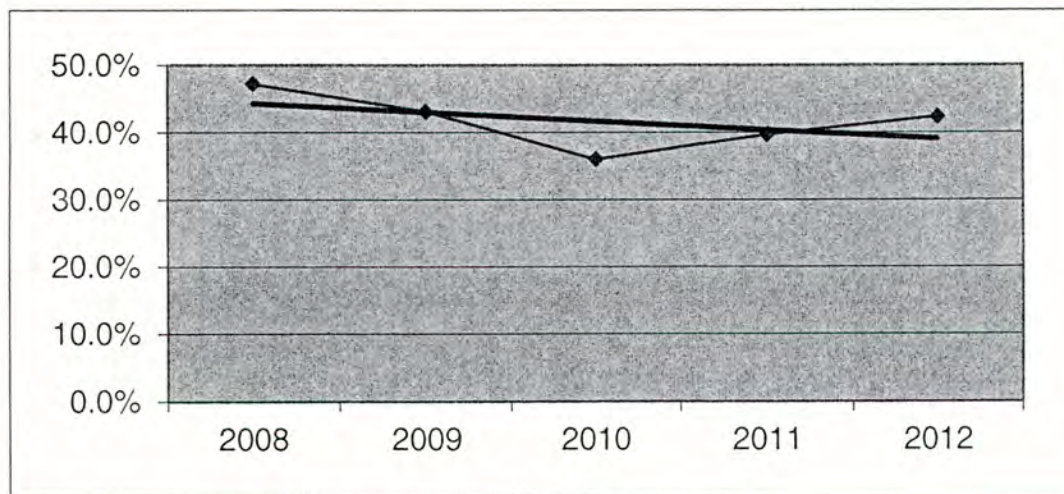
Formula:

$$\frac{\text{Direct State Aid}}{\text{Total General Fund Revenue}}$$

Financial Information and Computation:

Year	State Aid	Total Revenue	Ratio
CAR reference	P5C1L41	P5C1L85	
2008	\$6,025,594	\$12,752,462	47.3%
2009	\$5,748,912	\$13,329,795	43.1%
2010	\$4,666,088	\$12,945,814	36.0%
2011	\$5,571,802	\$14,020,985	39.7%
2012	\$6,130,026	\$14,452,065	42.4%

Ratio explanation: What xx.x% of total revenue does foundation aid represent.



Purpose: Measures resource contribution.

Trend: No target is established for this ratio. A rule of thumb is that as a district's property wealth grows a smaller percentage of the total revenue is contributed in the form of formula foundation aid.

Target:

Need/Concern: None at this time.

Direct Foundation Aid Ratio (FAR):

The Foundation Aid Ratio measures the amount of total General Fund revenue coming directly in the form of state aid. Since state aid is pupil driven under the Iowa funding formula, assumptions are this ratio would fluctuate in direct relationship to enrollment trends. However, state budget cuts in recent years results in a decline in direct state aid. State aid is the largest single source of school revenue. The operational equation is: [foundation aid ratio= state aid revenues / general fund revenue]. No suggested target range for Iowa schools can be determined for the indicator at this time.

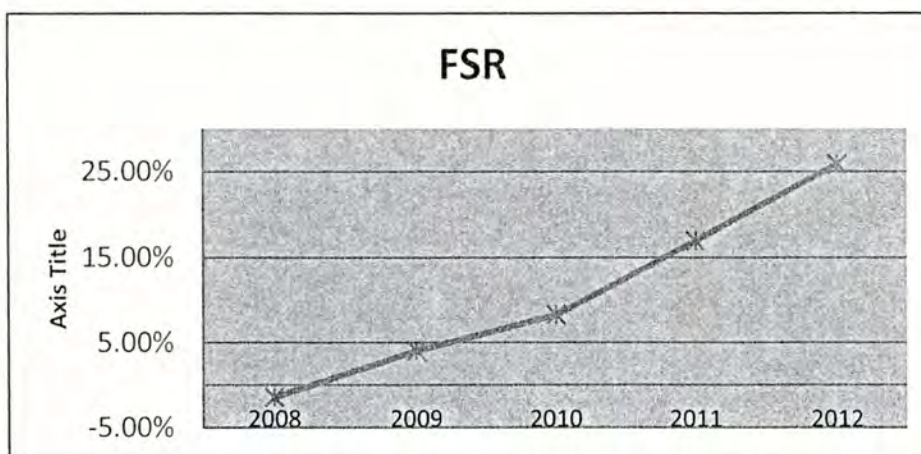
Financial Solvency Ratio

Formula:
$$\frac{\text{Unreserved Undesignated Fund Balance (UUFB)} - \text{Unassigned}}{\text{Total GF Revenue} - \text{AEA Flowthrough}}$$

Financial Information and Computation:

Year		UUFB	Total Revenue	Ratio
CAR reference		P2C1L54	P5C1L85	
2008		(\$174,514)	\$12,286,316	-1.42%
2009		\$520,172	\$12,845,351	4.05%
2010		\$1,026,308	\$12,423,794	8.26%
2011		\$2,284,873	\$13,478,206	16.95%
2012		\$3,605,714	\$13,952,213	25.84%

Ratio explanation: What xx.x% of total revenue does fund equity represent.



Purpose: Measures the District's Fund Equity position

Trend: Up

Target: Target ratios are changing due to economic downturn. Since 1991, the target ratio was between 5%-10%. (New ratios may start at a minimum of 15%)

Need/Concern: None.

Corrective Action: Reduction of cash reserve levy

Salaries & Benefits Ratio

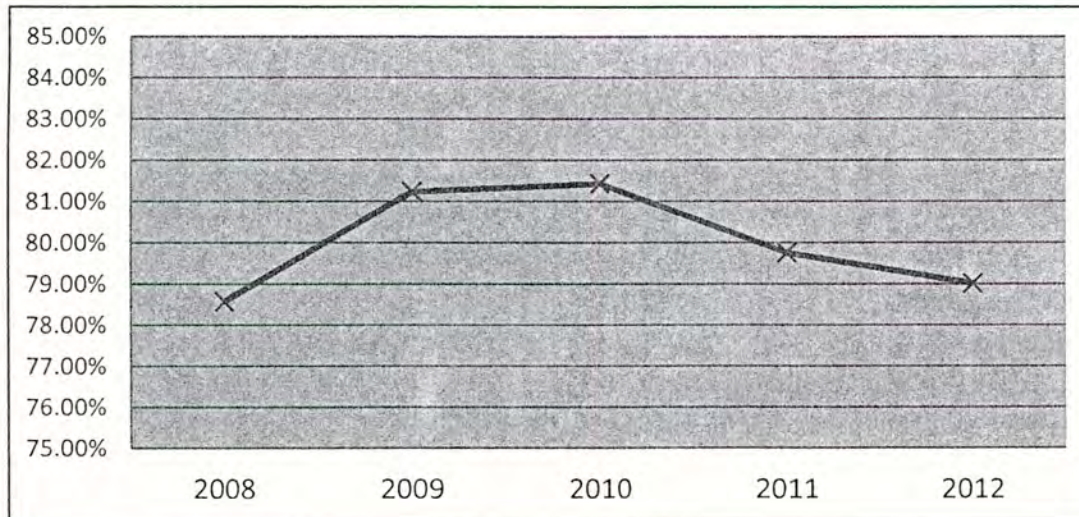
Formula:

$$\frac{\text{Salaries \& Benefits Expense}}{\text{Total General Fund Expenditures}}$$

Financial Information and Computation:

Year	Salaries & Benefits	Total Expenditures	Ratio
CAR reference	P6C8L22	P6C8L34	
2008	\$9,838,148	\$12,521,411	78.57%
2009	\$10,247,706	\$12,614,190	81.24%
2010	\$10,034,169	\$12,321,404	81.44%
2011	\$10,205,326	\$12,794,673	79.76%
2012	\$10,397,812	\$13,159,054	79.02%

Ratio explanation: What xx.xx% of total expenditures does salaries and benefits represent.



Purpose: Measures resource distribution results.

Trend:

Target: Stable to lower trends are desirable for this indicator.

Need/Concern: None at this time.

Student Transportation Ratio

Formula:

Student Transportation Expense

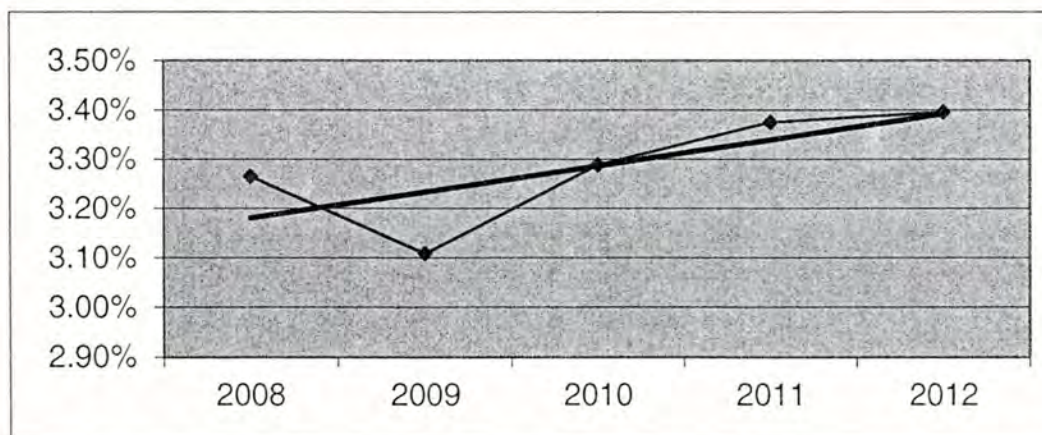
Total General Fund Expenditures

Financial Information and Computation:

Year	Transportation	Total Expenditures	Ratio
CAR reference	P6C8L22	P6C8L34	
2008	\$408,842	\$12,521,411	3.27%
2009	\$392,127	\$12,614,190	3.11%
2010	\$405,137	\$12,321,404	3.29%
2011	\$431,841	\$12,794,673	3.38%
2012	\$446,849	\$13,159,054	3.40%

Ratio explanation: What xx.xx% of total expenditures does std. transportation represent.

Bus purchase is not included in 2011 figure for comparison purposes.



Purpose:

Measures resource distribution results.

Trend:

Up

Target:

Stable to lower trends are desirable for this indicator.

Need/Concern:

None at this time.

Student Transportation Ratio (STR):

The Student Transportation Expenditure Ratio measures the amount of the school budget spent on transportation costs. Examples would include operating and maintaining bus routes, driver costs, equipment purchases, and fuel. A high ratio may suggest to management that a disproportionate amount of resources are being spent in this area. The operational equation is: [student transportation ratio = transportation expenditures / general fund expenditures]. No suggested target range for Iowa schools can be determined for the indicator at this time.

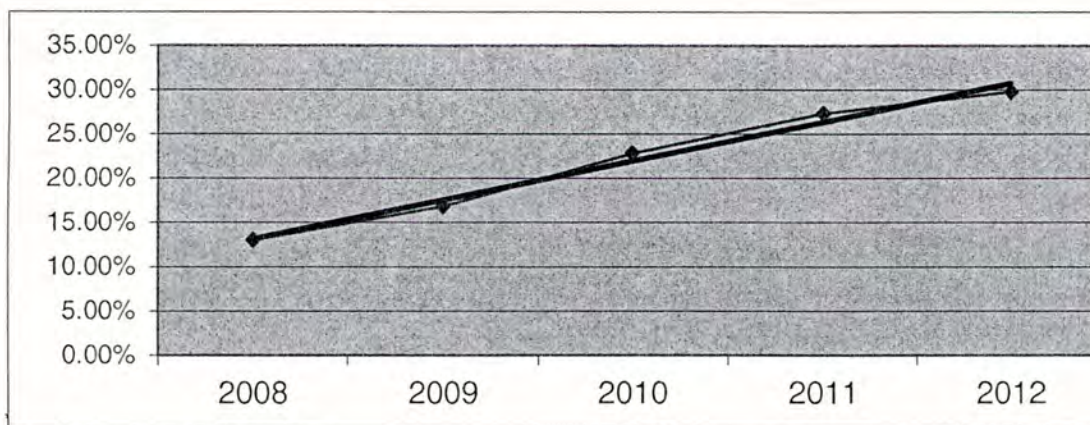
Unspent Authority Ratio

Formula:

$$\frac{\text{Unspent Spending Authority}}{\text{Maximum Budget Authority}}$$

Financial Information and Computation:

Year	Maximum Authorized	Regular Unspent Bal.	Unreserved Unspent Bal.	Regular UB Ratio	Unreserv. UB Ratio
2008	\$14,505,607	\$1,984,196	\$1,889,629	13.68%	13.03%
2009	\$15,310,396	\$2,696,206	\$2,580,721	17.61%	16.86%
2010	\$16,268,526	\$3,947,122	\$3,713,363	24.26%	22.83%
2011	\$17,887,467	\$5,092,794	\$4,891,287	28.47%	27.34%
2012	\$18,997,325	\$5,838,271	\$5,664,594	30.73%	29.82%



Purpose:

Measures the District's unbudgeted spending reserves

Trend:

Strong

Target:

The amount of unreserved unspent authority should be at least 3 months worth of revenues (\$4,811,770). The amount of unreserved unspent authority at the end of FY 12 exceeds that amount by \$850,417. We will be using most of this excess due to a 2% AG in FY 13 and will continue using our unspent reserves going forward if AG rates continue to be low.

Need/Concern:

Stable enrollment and low allowable growth rates will lower our ratio as we use reserves in FY 12 and FY 13.

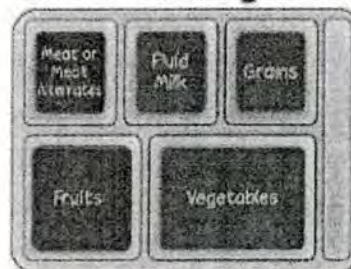
Corrective Action:

School Meals are Changing

USDA has updated nutrition standards for school meals. The new guidelines draw on the latest nutrition science and take into account the health risks facing children today, including the childhood obesity epidemic and related illnesses such as hypertension and diabetes. They include:

- ✓ • Increasing the amount of fruits and vegetables. *started last year*
- Reducing sodium in meals over the next 10 years.
- ✓ • Setting calorie maximums for the first time.
- Serving only 1% milk or fat-free (fat-free flavored).
- Increasing whole grains substantially.
- Minimizing/eliminating trans fat.
- 6 cents reimbursement increase

Build a Healthy Lunch



Talk with your School Food Service Director

Find out how the school food leaders in your district are responding to the new guidelines. How do they approach putting the standards into practice? What challenges do they anticipate? Knowing that the school community is following the issue and is supportive of the health-promoting changes can make a big difference in implementation.

Promote a Healthy School Environment

The food in the cafeteria is only one piece of the larger puzzle of a healthy school food environment. Teachers can incorporate health and wellness into classroom activities, principals need to implement strategies to incorporate wellness throughout the day, school nurses need to promote prevention and wellness in their practices, and parents need to stay engaged with supporting healthy behaviors. EVERYONE has a role!

Promote the HealthierUS School Challenge

The new nutrition standards set the minimum requirements for school nutrition; many school districts (both large and small) do and will continue to exceed the standards. The HealthierUS School Challenge, a voluntary USDA program, will recognize for wellness excellence!

Stay Tuned! - Standards for Snacks and Vending

Foods sold outside the school meal program in vending machines, fundraisers or school stores will soon have federal standards. In Iowa, the Healthy Kids Act has moved schools forward in making changes with a la carte and vending but more federal changes will be coming.

For more information visit:

www.tinyurl.com/schoolnutritionstandards2012

Carrie Scheidel – carrie.scheidel@iowa.gov



Comparison of Current and New Regulatory Requirements under Final Rule "Nutrition Standards in the National School Lunch and School Breakfast Programs" Jan. 2012

National School Lunch Program Meal Pattern		
Food Group	Current Requirements K-12	New Requirements K-12
Fruit and Vegetables	$\frac{1}{2}$ - $\frac{3}{4}$ cup of fruit and vegetables combined per day	$\frac{3}{4}$ - 1 cup of vegetables <u>plus</u> $\frac{1}{2}$ - 1 cup of fruit per day Note: Students are allowed to select $\frac{1}{2}$ cup fruit or vegetable under OVS.
Vegetables	No specifications as to type of vegetable subgroup	Weekly requirement for: <ul style="list-style-type: none"> • dark green • red/orange • beans/peas (legumes) • starchy • other (as defined in 2010 Dietary Guidelines)
Meat/Meat Alternate (M/MA)	1.5 – 2 oz eq. (daily minimum)	Daily minimum and weekly ranges: Grades K-5: 1 oz eq. min. daily (8-10 oz weekly) Grades 6-8 : 1 oz eq. min. daily (9-10 oz weekly) Grades 9-12 : 2 oz eq. min. daily (10-12 oz weekly)
Grains	8 servings per week (minimum of 1 serving per day)	Daily minimum and weekly ranges: Grades K-5: 1 oz eq. min. daily (8-9 oz weekly) Grades 6-8 : 1 oz eq. min. daily (8-10 oz weekly) Grades 9-12 : 2 oz eq. min. daily (10-12 oz weekly)
Whole Grains	Encouraged	At least half of the grains must be whole grain-rich beginning July 1, 2012. Beginning July 1, 2014, all grains must be whole grain rich.
Milk	1 cup Variety of fat contents allowed; flavor not restricted	1 cup Must be fat-free(unflavored/flavored) or 1% low fat (unflavored)

	Breakfast Meal Pattern			Lunch Meal Pattern		
	Grades K-5 ^a	Grades 6-8 ^a	Grades 9-12 ^a	Grades K-5	Grades 6-8	Grades 9-12
Meal Pattern	Amount of Food ^b Per Week (Minimum Per Day)					
Fruits (cups) ^{c,d}	5 (1) ^e	5 (1) ^e	5 (1) ^e	2½ (½)	2½ (½)	5 (1)
Vegetables (cups) ^{c,d}	0	0	0	3¼ (¾)	3¼ (¾)	5 (1)
Dark green ^f	0	0	0	½	½	½
Red/Orange ^f	0	0	0	¾	¾	1¼
Beans/Peas (Legumes) ^f	0	0	0	½	½	½
Starchy ^f	0	0	0	½	½	½
Other ^{f,g}	0	0	0	½	½	¾
Additional Veg to Reach Total ^h	0	0	0	1	1	1½
Grains (oz eq) ⁱ	7-10 (1) ^j	8-10 (1) ^j	9-10 (1) ^j	8-9 (1)	8-10 (1)	10-12 (2)
Meats/Meat Alternates (oz eq)	0 ^k	0 ^k	0 ^k	8-10 (1)	9-10 (1)	10-12 (2)
Fluid milk (cups) ^l	5 (1)	5 (1)	5 (1)	5 (1)	5 (1)	5 (1)
Other Specifications: Daily Amount Based on the Average for a 5-Day Week						
Min-max calories (kcal) ^{m,n,o}	350-500	400-550	450-600	550-650	600-700	750-850
Saturated fat (% of total calories) ^{n,o}	< 10	< 10	< 10	< 10	< 10	< 10
Sodium (mg) ^{n,p}	≤ 430	≤ 470	≤ 500	≤ 640	≤ 710	≤ 740
Trans fat ^{n,o}	Nutrition label or manufacturer specifications must indicate zero grams of trans fat per serving.					

^aIn the SBP, the above age-grade groups are required beginning July 1, 2013 (SY 2013-14). In SY 2012-2013 only, schools may continue to use the meal pattern for grades K-12 (see § 220.23).

^bFood items included in each food group and subgroup and amount equivalents. Minimum creditable serving is ½ cup.

^cOne quarter-cup of dried fruit counts as ½ cup of fruit; 1 cup of leafy greens counts as ½ cup of vegetables. No more than half of the fruit or vegetable offerings may be in the form of juice. All juice must be 100% full-strength.

^dFor breakfast, vegetables may be substituted for fruits, but the first two cups per week of any such substitution must be from the dark green, red/orange, beans and peas (legumes) or "Other vegetables" subgroups as defined in §210.10(c)(2)(iii).

^eThe fruit quantity requirement for the SBP (5 cups/week and a minimum of 1 cup/day) is effective July 1, 2014 (SY 2014-2015).

^fLarger amounts of these vegetables may be served.

^gThis category consists of "Other vegetables" as defined in §210.10(c)(2)(iii)(E). For the purposes of the NSLP, "Other vegetables" requirement may be met with any additional amounts from the dark green, red/orange, and beans/peas (legumes) vegetable subgroups as defined in §210.10(c)(2)(iii).

^hAny vegetable subgroup may be offered to meet the total weekly vegetable requirement.

ⁱAt least half of the grains offered must be whole grain-rich in the NSLP beginning July 1, 2012 (SY 2012-2013), and in the SBP beginning July 1, 2013 (SY 2013-2014). All grains must be whole grain-rich in both the NSLP and the SBP beginning July 1, 2014 (SY 2014-15).

^jIn the SBP, the grain ranges must be offered beginning July 1, 2013 (SY 2013-2014).

^kThere is no separate meat/meat alternate component in the SBP. Beginning July 1, 2013 (SY 2013-2014), schools may substitute 1 oz. eq. of meat/meat alternate for 1 oz. eq. of grains after the minimum daily grains requirement is met.

^lFluid milk must be low-fat (1 percent milk fat or less, unflavored) or fat-free (unflavored or flavored).

^mThe average daily amount of calories for a 5-day school week must be within the range (at least the minimum and no more than the maximum values).

ⁿDiscretionary sources of calories (solid fats and added sugars) may be added to the meal pattern if within the specifications for calories, saturated fat, trans fat, and sodium. Foods of minimal nutritional value and fluid milk with fat content greater than 1 percent milk fat are not allowed.

^oIn the SBP, calories and trans fat specifications take effect beginning July 1, 2013 (SY 2013-2014).

^pFinal sodium specifications are to be reached by SY 2022-2023 or July 1, 2022. Intermediate sodium specifications are established for SY 2014-2015 and 2017-2018. See required intermediate specifications in § 210.10(f)(3) for lunches and § 220.8(f)(3) for breakfast.

HEALTHY KIDS ACT



The purpose of the Healthy Kids Act is to establish physical activity requirements for students in kindergarten through 12th grade and to establish nutritional content standards for food and beverages sold on or provided on school grounds during the school day (first bell to last bell).

As a result of public comment in February 2009, the following nutrition standard changes were made to the proposed rules:

- Yogurt is unrestricted
- Implementation time is now July 1, 2010 except as noted in the charts
- A definition of "regulated fundraising" is added (the sale of foods or beverages on school property targeted primarily to PK-12 students by or through other PK-12 students, student groups, school organizations, or through on-campus school stores)
- The fiber/whole grain standard has been clarified
- Secondary students have fewer restrictions than elementary students

Foods Table – Final Nutritional Content Standards

Effective July 1, 2010

Nutrient	A la Carte, Vending, and Regulated Fundraising Items
Calories	\leq NSLP entrée items* Or \leq 400 calories per entrée item \leq NSLP sides* Or \leq 200 calories
Sodium	\leq NSLP entrée items* Or \leq 600 mg per entrée item [\leq 480 mg/serving entrees (2014)] \leq NSLP side* Or \leq 400 mg/serving sides [\leq 200 mg/serving sides (2014)]
Saturated Fat	\leq 10% calories (excluding reduced fat cheese)
Trans Fat	\leq 0.5 gm/serving
Total Fat	\leq 35% calories (excluding nuts, seeds, nut butters and reduced fat cheese)
Sugar	\leq 35% calories (excluding fruits and yogurts)
Dietary fiber/whole grain	50% of grains offered must be whole grain (primary ingredient by weight)

*NSLP (National School Lunch Program) menu items offered in the same portion size and frequency per week as they appear on the NSLP menu.

Beverages Table – Final Nutritional Content Standards Effective July 1, 2010

Beverage	A la Carte, Vending, and Regulated Fundraising Items
Milk	Low/nonfat regular Low/nonfat flavored no non-nutritive sweeteners In addition: ≤27 gm sugar/8 oz (2014) ≤24 gm sugar/8 oz (2017) ≤22 gm sugar/8 oz (2020)
100% Fruit/Vegetable Juice	No added sweeteners
Water	No added non-nutritive sweeteners
Sports Drinks, Flavored Water	None to be made available to elementary students during the school day as vending machine, <i>a la carte</i> , or regulated fundraising items
Caffeinated Beverages	None to be made available to students in elementary grades during the school day as vending machine, <i>a la carte</i> , or regulated fundraising items, with the exception of beverages that contain trace amounts of naturally occurring caffeine-related substances (e.g., chocolate milk)
Sodas/Carbonated Beverages	None to be made available to any students during the school day as vending machine, <i>a la carte</i> , or regulated fundraising items

In addition to compliance with the above tables, schools and school districts that offer *a la carte*, vending, and regulated fundraising items shall ensure that those offerings include at least two fruits or non-fried vegetables, with no more than one being a juice option.

These state rules do not regulate the nutritional content of foods or beverages provided through a school breakfast program or school lunch program 's reimbursable meals, sold as a part of other fundraising events, sold at concession stands, provided by parents, other volunteers, or students for class events, or provided by staff for consumption by staff or students.

A Federal law that is more restrictive than Iowa's Healthy Kids Act will take precedence. Local wellness policies that are more restrictive than the Healthy Kids Act are recommended to remain in effect.

The Healthy Kids Act attempts to get Iowa's children moving and increase nutritional choices in school; helping to give them a solid foundation for a better future.

Healthy Kids Act – Link to FAQs

Frequently Asked Questions regarding this law are at <http://tinyurl.com/iowa-HKA>. Included at the end of the FAQ document is a sample contract that schools should tailor to their own needs and use to track how secondary students meet the physical activity requirement.

Contact Patti Delger at patti.delger@iowa.gov or 515-281-5676 or Jennifer Neal at jenny.neal@iowa.gov or 515-281-6192 for additional information.

The following is a list of information and materials that should be collected prior to beginning the USDA certification forms.

Having everything prepared ahead of time will simplify the process.

Once you have your information gathered, plan for 1-3 hours per menu to complete the application.

Menu Information:

- ☐ 1 week's menu for all menus the SFA provides (breakfast and lunch for all grade groups (K-5, 6-8, K-8, 9-12) served and all serving lines)
 - This menu must be served after October 1, 2012. While menus for August and/or September, 2012 need to meet the new meal patterns they will not be accepted for review as 6-cent reimbursement starts with October meals
- ☐ The portion/serving size for each menu item, including condiments
- ☐ The component contribution for each menu item
- ☐ Child Nutrition (CN) labels and nutrition fact labels for all applicable menu items
- ☐ Standardized recipes with calculated component contribution, calories, and saturated fat
- ☐ Food production records

*****To become familiar with the USDA Menu Worksheets, please go to:**

<http://tinyurl.com/certification-6cents>

Additional Resources:

These tools may be helpful

- ☐ Food Buying Guide (updated July 2012)
<http://www.fns.usda.gov/tn/Resources/foodbuyingguide.html>
- ☐ Food Buying Guide Calculator <http://fbg.nfsmi.org/>
- ☐ Iowa Department of Education Bureau of Nutrition and Health at www.tinyurl.com/schoolnutritionstandards2012 for additional resources such as:
 - Vegetable Sub-group list
 - Menu Planning Tools
 - Iowa Department of Education School Nutrition Standards 2012

- Meal Pattern Webcasts and Meal Pattern Handouts
 - Food Production Records
 - Community Resources
- ☐ If the SFA must determine the calories and saturated fat for a SFA developed recipe, use the USDA Super Tracker, www.nutritiondata.com, or other recipe analysis tools

Looking ahead – expected Documents for submission

- ☐ **1 week's menu** for all menus the SFA provides (breakfast and lunch for all age categories served and all service lines). If submitting a one month menu, please clearly identify which week is being submitted for review
- ☐ Completed **Menu Worksheets for each menu**
- ☐ Either the completed USDA Simplified Nutrient Assessment **OR** a completed Nutrient Analysis using USDA approved software for each menu
- ☐ **One Attestation Statement for District (will be included with instructions)**
- ☐ Completed **Document for Submission Checklist** for each menu **(will be included with instructions)**

Any documents you prepare should be saved electronically as all applications will be submitted electronically.

The Department of Education, Bureau of Nutrition and Health Services is finalizing the process for how districts will submit the 6-cent reimbursement materials; districts will be notified as soon as possible.

Also to be included with submission:

Name(s) of person(s) filling out certification documentation:

School District:

Title:

Phone number:

Email:

HealthierUS School Challenge Comparison Criteria for All Schools		Award Level General Requirements			
		Bronze	Silver	Gold	Gold Award of Distinction
School is enrolled as a Team Nutrition (TN) school.		✓	✓	✓	✓
Reimbursable lunches meet the USDA nutrition standards. School district had a School Meals Initiative (SMI) review within 5 years and all corrective actions have been completed.		✓	✓	✓	✓
Average Daily Participation for lunch meets or exceeds a minimum.	Elementary Schools	N/A	60%	70%	70%
	Middle Schools	N/A	60%	70%	70%
	High Schools	N/A	45%	65%	65%
School lunch menu allows students to select each of the food items listed below:		✓	✓	✓	✓
<ul style="list-style-type: none"> A different vegetable every day of the week. All servings must be at least ¼ cup. Of these five: <ul style="list-style-type: none"> Dark green or orange vegetables offered 3 or more days per week (of the 3, at least 2 must be different) Cooked dry beans or peas (legumes) must be offered each week (includes canned dry beans and peas). 		✓	✓	✓	✓
<ul style="list-style-type: none"> A different fruit every day of the week (fresh, frozen, canned, dried, or 100% juice). All servings must be at least ¼ cup. <i>Dried fruit must have no added sweetener (nutritive or non-nutritive); canned fruit must be packed in juice or light syrup.</i> 		✓ plus 1 day/ week fruit must be served fresh	✓ plus 1 day/ week fruit must be served fresh	✓ plus 2 days/ week fruit must be served fresh	✓ plus 2 days/week fruit must be served fresh
<ul style="list-style-type: none"> 100% fruit juice can be counted as a fruit only once per week. 		✓	✓	✓	✓
<ul style="list-style-type: none"> A whole-grain food serving. A serving size of whole-grain food is equal to a serving of Grains/Bread as defined in the Food Buying Guide, pages 3.15-3.16. The majority of whole-grain food products served must have the whole grain(s) listed first in the ingredient statement. Other whole-grain servings must have whole grain as the primary grain ingredient. 		At least 1 serving of whole-grain food offered 3 or more days per week (not the same one each day)	At least 1 serving of whole-grain food offered 3 or more days per week (not the same one each day)	At least 1 serving of whole-grain food offered each day (not the same one each day)	At least 1 serving of whole-grain food offered each day (not the same one each day)
<ul style="list-style-type: none"> Only low-fat (1% or less) and fat-free (skim) fluid milk, flavored or unflavored, offered each day. 		✓	✓	✓	✓

HealthierUS School Challenge Comparison Criteria for All Schools	Award Level General Requirements			
	Bronze	Silver	Gold	Gold Award of Distinction
<p>If the school sells any other foods and beverages on campus (competitive foods), sales must meet the criteria below, as well as the restricted times and locations stated at the right.</p> <p>Competitive foods are defined as any foods or beverages sold in competition with reimbursable meals. This includes a la carte, vending, snack bar, school store, and/or any other food and beverage sales on campus.</p> <p>Seconds or extra sales of entrees offered as part of the day's reimbursable lunches are exempt.</p>	<p>The criteria apply during meal periods within the foodservice area(s) <i>Foodservice area(s) refers to any area on school premises where program meals are served and/or eaten.</i></p>	<p>The criteria apply during meal periods within the foodservice area(s) <i>Foodservice area(s) refers to any area on school premises where program meals are served and/or eaten.</i></p>	<p>The criteria apply throughout the school day (including meal periods), throughout the school campus</p>	<p>The criteria apply throughout the school day (including meal periods), throughout the school campus</p>
<p>Competitive foods and beverages must meet these criteria:</p> <ul style="list-style-type: none"> Competitive Foods: <ul style="list-style-type: none"> Total fat: Calories from total fat must be at or below 35% per serving. <i>Excludes nuts, seeds, nut butters, and reduced-fat cheese.</i> Trans fat: Less than 0.5 grams (<i>trans</i> fat free) per serving. Saturated fat: Calories from saturated fat must be below 10% per serving. <i>Excludes reduced-fat cheese.</i> Sugar: Total sugar must be under or equal to 35% sugar by weight (includes naturally occurring and added sugars). <i>Excludes fruits, vegetables, and milk.</i> Sodium: See information at right for sodium limits. Portion size/Calories: Not to exceed the serving size of the food served in the NSLP; for other items, the package or container is not to exceed 200 calories. 	<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>≤ 480 mg sodium per non-entrée; ≤ 600 mg per entrée</p> <p>✓</p>	<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>≤ 480 mg sodium per non-entrée; ≤ 600 mg per entrée</p> <p>✓</p>	<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>≤ 480 mg sodium per non-entrée; ≤ 600 mg per entrée</p> <p>✓</p>	<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>≤ 200 mg sodium per non-entrée; ≤ 480 mg per entrée OR Physical Education is 150 minutes/week for elementary schools</p> <p>✓</p>
<ul style="list-style-type: none"> Competitive Beverages: <i>(Only the following beverages are allowed)</i> <ul style="list-style-type: none"> Milk: Only low-fat (1% or less) and fat-free (skim), flavored or unflavored fluid milk, and/or USDA approved alternative dairy beverages; <i>limit serving size to maximum of 8 fluid ounces.</i> 100% full strength fruit & vegetable juices with no sweeteners (nutritive or non-nutritive); <i>limit serving size to maximum of 6 fluid ounces for elementary and middle schools and 8 fluid ounces for high schools.</i> Water: unflavored, no sweeteners (nutritive or non-nutritive), noncarbonated, caffeine-free. 	<p>✓</p> <p>✓</p> <p>✓</p>	<p>✓</p> <p>✓</p> <p>✓</p>	<p>✓</p> <p>✓</p> <p>✓</p>	<p>✓</p> <p>✓</p> <p>✓</p>

HealthierUS School Challenge Comparison Criteria for All Schools	Award Level General Requirements			
	Bronze	Silver	Gold	Gold Award of Distinction
Nutrition Education: Elementary Schools <ul style="list-style-type: none"> Is provided for at least half, but no fewer than two, of the grade levels in the school. If the school consists of a single grade, nutrition education is provided to all students in the school. Is part of a structured and systematic unit of instruction, such as <i>MyPyramid</i> lessons from Team Nutrition. Involves multiple channels of communication, including the classroom, cafeteria, and home/parents. Messages are reinforced by prohibiting the use of food as a reward (school holiday parties are excluded). Secondary Schools <ul style="list-style-type: none"> Offered to middle school students in at least one grade level as part of required year round instruction. Offered to high school students in 2 courses required for graduation. Involves multiple channels of communication. Messages are reinforced by prohibiting the use of food as a reward (school holiday parties are excluded). 				
Physical education/activity is promoted by: Elementary Schools <ul style="list-style-type: none"> Providing structured physical education classes for all full-day students throughout the school year. Providing unstructured daily opportunities for physical activity for all full-day students, such as recess. Reinforcing physical activity/education messages by neither denying nor requiring physical activity as a means of punishment. 	A minimum average of 45 minutes per week throughout school year	A minimum average of 45 minutes per week throughout school year	A minimum average of 90 minutes per week throughout school year	A minimum average of 150 minutes/week throughout school year OR meet stricter sodium requirements plus a minimum average of 90 minutes per week throughout school year

HealthierUS School Challenge Comparison Criteria for All Schools	Award Level General Requirements			
	Bronze	Silver	Gold	Gold Award of Distinction
Physical education/activity is promoted by: Secondary Schools <ul style="list-style-type: none"> Offering structured physical education classes to at least two grades and providing students in all grades opportunities to participate in physical activity (intramural/interscholastic sports or activity clubs) throughout the school year. In addition, actively promoting participation in physical activities (in and out of school) to all students. Reinforcing physical activity/education messages by neither denying nor requiring physical activity as a means of punishment. 	✓	✓	✓	✓
School policies support a wellness environment by permitting primarily nonfood items being sold through school fundraising activities. However, if food items are sold during the school day, they must meet the guidelines for competitive foods, as outlined in this chart.	✓	✓	✓	✓
The school district has developed a Wellness Policy. A copy of the Wellness Policy is submitted with the application.	✓	✓	✓	✓



College Readiness Letter for:
ADEL-DE SOTO-MINBURN CMTY SD

August 22, 2012
Code: 167226

SUPERINTENDENT
ADEL-DE SOTO-MINBURN CMTY SD
801 NILE KINNICK DR S
ADEL, IA 50003



222940515



011062110

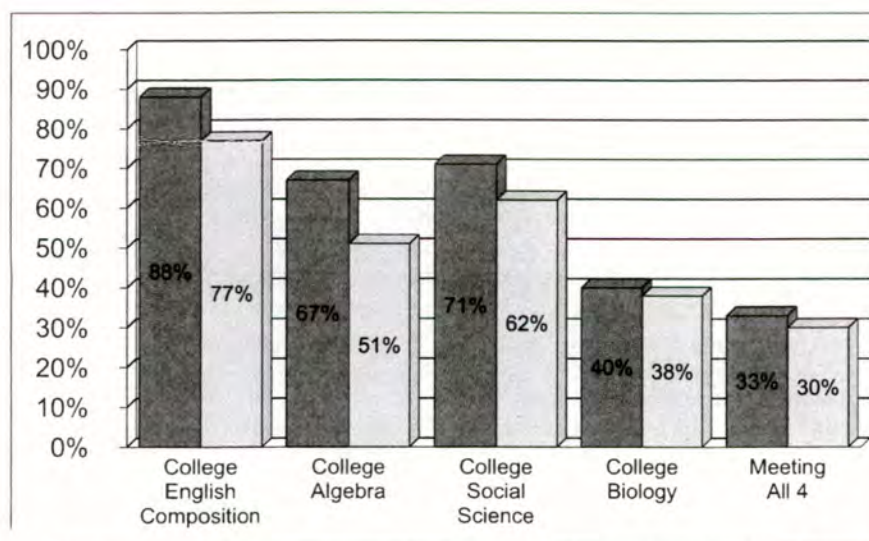
This report reflects the achievement of your graduates on the ACT over time and an indication of the extent to which they are prepared for college-level work. The ACT consists of curriculum-based tests of educational development in English, mathematics, reading, and science designed to measure the skills needed for success in first year college coursework. Table 1 shows the five-year trend of your ACT-tested graduates. From this table you can determine:

- Changes in the number and percentage of participants
- Score changes in subject areas and the ACT composite
- How your graduates compare with state averages

Table 1: Five Year Trends - Average ACT Scores

Year	Total Tested		English		Mathematics		Reading		Science		Composite	
	District	State	District	State	District	State	District	State	District	State	District	State
2008	68	22,950	21.3	21.9	22.7	22.0	22.3	22.9	21.7	22.3	22.1	22.4
2009	76	22,377	22.4	21.9	23.4	21.9	23.7	22.9	22.6	22.4	23.1	22.4
2010	66	22,943	22.8	21.8	23.6	21.8	24.0	22.6	22.7	22.3	23.4	22.2
2011	63	22,968	23.0	21.7	24.7	21.9	24.1	22.6	23.5	22.4	23.9	22.3
2012	84	23,119	22.5	21.6	23.7	21.7	23.6	22.5	23.2	22.2	23.4	22.1

Figure 1. Percent of ACT-Tested Students Ready for College-Level Coursework



Are Your Students Ready for College?

While students will pursue a variety of paths after high school, all students should be prepared for college and work. Through collaborative research with postsecondary institutions nationwide, ACT has established the following as college readiness benchmark scores for designated college courses:

- * English Composition: 18 on ACT English Test
- * Algebra: 22 on ACT Mathematics Test
- * Social Science: 21 on ACT Reading Test
- * Biology: 24 on ACT Science Test

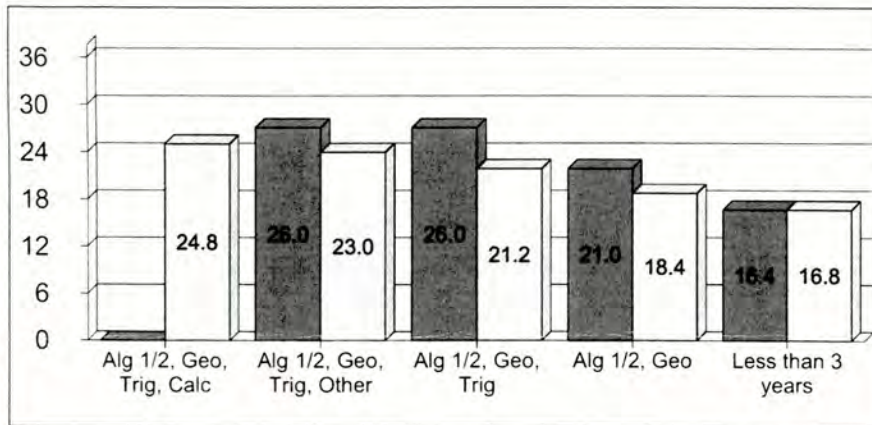
...chmark score is the minimum score needed on an ACT subject-area test to indicate a 50% chance of obtaining a B or higher or about a 75% chance of obtaining a C or higher in the corresponding credit-bearing college courses.

A High School College Readiness Letter has been sent to the Principal of each high school with at least one ACT-tested graduate.

College Readiness Letter for: ADEL-DE SOTO-MINBURN CMTY SD

ACT Research has shown that it is the rigor of coursework - rather than simply the number of core courses - that has the greatest impact on ACT performance and college readiness. Figures 2 and 3 report the value added by increasingly rigorous coursework in mathematics and science respectively.

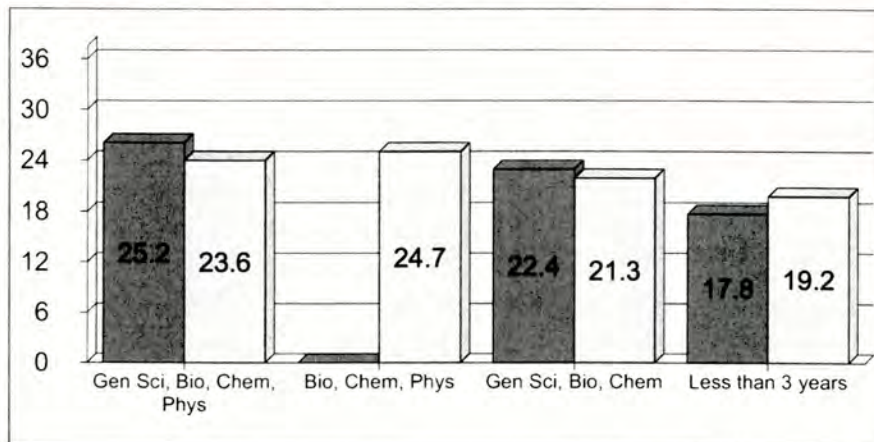
Figure 2. Average ACT Mathematics Scores by Course Sequence



Value Added by Mathematics Courses

Students who take a minimum of Algebra 1, Algebra 2, and Geometry typically achieve higher ACT Mathematics scores than students who take less than three years of mathematics. In addition, students who take more advanced mathematics courses substantially increase their ACT Mathematics score.

Figure 3. Average ACT Science Scores by Course Sequence



Value Added by Science Courses

Students taking Biology and Chemistry in combination with Physics typically achieve higher ACT Science scores than students taking less than three years of science courses.

In order to ensure that all students are ready for college and work, an overview of vital action steps is provided.

College Readiness for All: An Action Plan for Schools and Districts

- Create a Common Focus.** Establish collaborative partnerships with local and state postsecondary institutions to come to a shared understanding of what students need to know for college and workplace readiness. Use ACT's College Readiness Standards and the ACT as a common language to define readiness.
- Establish High Expectations for All.** Create a school culture that identifies and communicates the need for all students to meet or exceed College Readiness Benchmark Scores.
- Require a Rigorous Curriculum.** Review and evaluate the rigor and alignment of courses offered and required in your school in English, mathematics, and science to ensure that the foundational skills leading to readiness for college-level work are taught, reaffirmed, and articulated across courses.
- Provide Student Counseling.** Engage all students in early college and career awareness, help them to set high aspirations, and ensure that they plan a rigorous high school coursework program.
- Measure and Evaluate Progress.** Monitor and measure every student's progress early and often using college readiness assessments like EXPLORE, PLAN and the ACT. Make timely interventions with those students who are not making adequate progress in meeting college readiness standards.

To learn more about these recommended action steps and ACT programs that will help improve college readiness for your students, contact your ACT Regional Director at 847-634-2560 or email midwest.region@act.org.