



**East Sac County Community School
District**

2023-2024 District Report

Financial Health

The district's revenue for all funds in FY2024 totaled \$16,248,314. State and Federal Aid makes up 49% of this revenue, while property tax and income surtax revenue accounted for 29% of all revenue. The remaining 22% is a combination of multiple sources including fees, excise taxes, and gifts. Total district expenditures for FY 2024 were \$15,966,740.

General Fund expenditures totaled \$10,575,243 in Fiscal Year 2024. The following percentages show how these expenditures were categorized:

- 73% district instruction
- 8% maintenance
- 7% administration
- 4% transportation
- 4% AEA services
- 1% business services and school board
- 1% other support services and technology
- 1% guidance
- 1% nursing

The chart below summarizes the three most recent years of financial health indicators for the East Sac Community School District.

School Year	2021-2022	2022-2023	2023-2024
Taxable Valuation	\$432,948,030	\$484,855,325	\$484,729,936
Unspent Balance	\$2,273,638	\$2,748,723	\$3,769,327
Fund Balance	\$2,867,823	\$2,310,974	\$3,620,079
Tax Rate	\$9.67	\$8.86	\$9.40
Solvency Ratio	28.2%	22.3%	32.3%

Taxable Valuation refers to the total assessed value of property within the school district.

Unspent Balance refers to the ability to spend. This number is generated from state formulas as well as miscellaneous income after paying bills for a fiscal year. It is not directly tied to cash. An analogy of unspent balance would be a credit card limit available after paying bills.

Fund Balance is a term used to define the cash the district has available. This cash is used to support the unspent balance. An analogy for this would be the cash in your savings to pay bills on time or for an unexpected emergency.

Tax Rate shows the amount per thousand dollars of taxable property valuation that would be paid in school taxes.

Solvency Ratio shows the relationship between a year's revenues and fund balance for a given year.

Facilities and Equipment

Financing Facilities and Equipment

The financing of district facility and equipment upgrades as well as repairs currently comes through three sources, SAVE, PPEL, and Bonded Debt. SAVE funds are generated at the state level through a one-cent sales tax. These receipts are distributed to schools on a per-student basis. PPEL is generated through two local levies, one approved by the board in five-year increments and one approved by district voters in ten-year increments. The voter-approved PPEL levy was recently approved at a \$1.00 rate per thousand in September of 2000.

Current Debt

East Sac County Community School District currently is paying debt incurred in 2021 due to the additions of the 5th and 6th grade classrooms in Sac City, the 7th and 8th grade classrooms in Lake View, and the new Kitchen and Commons area in Lake View. The district currently owes 7 million dollars in debt on these additions. This debt is in the form of GO and Revenue bonds; payments come from future SAVE and PPEL fund receipts. These bonds will be completely repaid at the end of FY 2031.

Facility and Equipment Information

The transportation fleet includes 12 buses, six of which are used daily for routes. The fleet also includes 2 twelve-passenger vans, vehicles for transporting teams and larger groups, 8 passenger vehicles for transporting smaller groups, and 3 pick-up trucks, one of which is used for plowing snow. Typically, vehicle purchases are paid for through PPEL funds or SAVE funds.

The Sac City PK-6 location school was constructed in 1984 and encompasses 42,800 square feet. Much of the infrastructure within the buildings including, boilers, heating and entry doors, etc. are original to the facility. The parking lot is original to the facility. Air conditioning was added to the PK-4 classrooms in the summer of 2024. The 5th and 6th grade addition was built in 2021. The most recent playground renovation was completed in the summer of 2024.

The Lake View 7-12 location school has several different construction dates and encompasses 91,000 square feet. The original 3 story building was built in 1916, the small gym addition in 1959, big gym addition and classrooms in 1969, and the 7th and 8th grade, commons, and kitchen in 2021. Depending on the addition date, much of the infrastructure within the buildings including, boilers, heating and cooling units, entry doors, etc. are original to the facility. The west parking lot was poured in the summer of 2023.

The board is working to develop a long-term plan to address these issues utilizing SAVE and PPEL dollars over the next several years to ensure the district facilities remain in good condition into the future.

Academic Growth

Four-Year Cohort Graduation Rates for East Sac County CSD

The four-year cohort graduation rate is calculated for the class of 2024 by dividing the number of students in

the cohort who graduate with a regular high school diploma (numerator) in four years or less by the number of first-time 9th graders enrolled in the fall of 2019 minus the number of students who transferred out plus the total number of students who transferred in (denominator).

	East Sac County	State of Iowa
2024	95.2%	87.5%
2023	95.5%	87.5%
2022	96.7%	90.15%
2021	100%	91.81%

2023-2024 ISAP Data

ELA

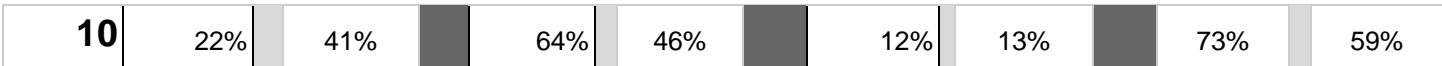
	District Not Proficient	State Not Proficient		District Proficient	State Proficient		District Advanced	State Advanced		District Proficient or Advanced	State Proficient or Advanced
3	42%	36%		47%	55%		11%	9%		58%	64%
4	29%	27%		67%	61%		4%	11%		71%	72%
5	27%	31%		68%	59%		5%	10%		73%	69%
6	25%	26%		67%	64%		8%	11%		78%	75%
7	6%	23%		85%	64%		9%	13%		76%	77%
8	15%	23%		85%	68%		4%	9%		77%	77%
9	31%	26%		64%	63%		5%	10%		68%	73%
10	22%	27%		73%	59%		5%	14%		81%	73%
11	33%	30%		63%	58%		4%	12%		66%	70%

Math

	District Not Proficient	State Not Proficient		District Proficient	State Proficient		District Advanced	State Advanced		District Proficient or Advanced	State Proficient or Advanced
3	22%	24%		49%	57%		29%	19%		78%	76%
4	23%	28%		68%	55%		9%	17%		76%	72%
5	32%	29%		54%	56%		14%	15%		68%	71%
6	27%	29%		65%	55%		6%	16%		72%	71%
7	23%	30%		67%	58%		10%	11%		78%	69%
8	32%	27%		62%	60%		6%	13%		66%	73%
9	40%	38%		52%	50%		8%	13%		60%	63%
10	22%	35%		73%	55%		5%	10%		77%	65%
11	33%	34%		67%	51%		0%	14%		68%	65%

Science

	District Not Proficient	State Not Proficient		District Proficient	State Proficient		District Advanced	State Advanced		District Proficient or Advanced	State Proficient or Advanced
5	16%	40%		78%	57%		6%	2%		81%	59%
8	29%	35%		71%	58%		0%	7%		69%	65%



2023-2024 FAST Literacy Data

	#1 K-6 Screened	#3 K-6 at Benchmark	#4 K-6 Maintained	#6 K-6 Growth
	<i>Percentage of students who are being screened for literacy skills.</i>	<i>Percentage of students who are at benchmark.</i>	<i>Percentage of students who started at or above benchmark & ended at or above benchmark.</i>	<i>Percentage of students who started below benchmark in the fall and ended at or above benchmark in the spring.</i>
	Spring	Spring	Fall to Spring	Fall to Spring
KDG	100	63	80	13
1	100	65	93	30
2	100	73	98	25
3	100	60	81	8
4	98	61	84	13
5	100	78	88	25
6	100	57	78	12
District	99	65	85	18
Goal	95	80	95	65
Comparative Averages:				
Prairie Lakes AEA	99	58	85	17
Iowa Dept. of Ed	96	63	89	23

2023-2024 FAST Math Data

	#1 K-6 Screened	#3 K-6 at Benchmark	#4 K-6 Maintained	#6 K-6 Growth
	<i>Percentage of students who are being screened for literacy skills.</i>	<i>Percentage of students who are at benchmark.</i>	<i>Percentage of students who started at or above benchmark & ended at or above benchmark.</i>	<i>Percentage of students who started below benchmark in the fall and ended at or above benchmark in the spring.</i>
	Spring	Spring	Fall to Spring	Fall to Spring
KDG	100	77	92	15
1	100	71	86	45
2	100	68	90	12
3	98	78	89	33
4	100	72	94	16
5	100	70	83	17
6	95	57	78	6
District	99	71	88	19
Goal	95	80	95	65
Comparative Averages:				
Prairie Lakes AEA	82	65	86	22
Iowa Dept. of Ed	85	68	88	24

Students Receiving Special Education Services

The chart below displays the percentage of students who are served with an IEP (Individualized Education Plan) within the East Sac Community School District.

Percentage of PreK-12 Students Receiving IEP Services		
All Students	Male	Female
12.14%	68.3%	31.17%

ACT Test Data:

Year	English			Math			Reading			Science			Composite		
	ESC Avg.	State Avg.	Nat'l Avg.	ESC Avg.	State Avg.	Nat'l Avg.	ESC Avg.	State Avg.	Nat'l Avg.	ESC Avg.	State Avg.	Nat'l Avg.	ESC Avg.	State Avg.	Nat'l Avg.
23-24	19.5	20.4	18.5	18.5	20.6	19.0	22	22.3	20.1	20.8	21.6	19.6	20.3	20.8	19.5

Post-Secondary Plans for East Sac County 2024 Graduates

- 18% plan to enter a (4-year) college or university.
- 58% plan to enter a community college or certification program
- 0% plan to enter the military.
- 18% plan to enter the workforce.
- 6% unknown or not applicable

Iowa School Performance Profile

The Iowa School Performance Profiles are an online tool showing how public schools performed on required measures. The website was developed to meet both federal and state requirements for publishing online school report cards. The results below are from the 2023-24 school year, which was the most recent available at the time this report was created. More information on the performance profile can be found on the website below. <https://www.iaschoolperformance.gov/ECP/Home/Index>

East Sac County Elementary - Commendable 62.05%

East Sac County Middle School/High School - Needs Improvement 66.52%

State of Iowa Average - 60.95%

Student Attendance

The chart below shows attendance rates for the last three years. The data is broken down into grade spans and gender. We do not have large enough subgroups to break the data into race, ethnicity, etc.

	2021-22	2022-23	2023-24
Elementary Attendance Rate	PK-4	PK-6	PK-6
Male	94.51%	95.14%	94.71%
Female	94.18%	95.15%	94.31%
Total	94.34%	95.14%	94.51%
Middle School/High School Attendance Rate	5-8		
Male	91.53%		
Female	92.16%		
Total	91.86%		
High School	9-12	7-12	7-12
Male	92.18%	93.54%	93.52%
Female	92.12%	93.17%	93.58%
Total	92.15%	93.34%	93.55%

Enrollment Health

The chart below displays information related to enrollment health at East Sac County. There are four different metrics that are considered related to enrollment health. The data in the charts reflect October 1st of each year which is the date specified by the Department of Education for official student enrollment. Overall all enrollment has been trending in a positive direction over the last four years. The area of largest concern is in open enrollment which is somewhat impacted by the geography of our attendance centers and that our district is fairly large..

- Certified Enrollment - This is the number of resident students in the district and includes students who attend East Sac County, students who open enroll, and home school students who attend part-time. Certified enrollment is the main driver of school budgets.
- Served Enrollment - This is the number of students, residents and open enrolled in, who physically attend school at East Sac County.
- Open Enrolled Out - This is the number of students who are residents of East Sac County but choose to attend another school.
- Open Enrolled In - This is the number of students who attend East Sac County from another district.

	2021	2022	2023	2024
Certified Enrollment	809.4	835.50	844.40	807.0
Served Enrollment	769.10	783.2	772.0	730.0
Open Enrollment Out	92.3.6	96.30	112.40	119.0
Open Enrolled In	52	44	40	42

Career and Technical Enrollment (CTE)

The chart below shows enrollment data for the CTE courses offered at East Sac County.

Business		Family and Consumer Science		Construction Trades		Agriculture	
Male	Female	Male	Female	Male	Female	Male	Female
80	97	92	150	151	24	100	91

Did You Know

Here are some interesting facts about our district.

71.7% of our 7-12 students participated in at least one extracurricular activity.

Last year our buses and vehicles traveled 216,354 miles transporting our students to school, on field trips, and to activities.

Our school district covers 298 square miles.

Our buses and vehicles traveled 1200 miles each day transporting our students to school last year. 485 of our students utilize bus transportation.

Our school district maintains 1043 networked devices for use by students and staff.

Last year we served 44,482 breakfasts and 111,295 lunches to students.

Last year fuel costs for student transportation were \$57,475.

Electrical, heating, and cooling costs were \$122,424 for school year 23-24.

In 2023-24 our students earned 587 college credits while in high school.