

Financial Health

The district's revenue for all funds in FY2022 totaled \$6,428,803. State and Federal Aid makes up 49 percent of this revenue, property tax and income surtax revenue is 33 percent of all revenue. The remaining 18% is a combination of multiple sources including fees, excise taxes, and gifts. Total district expenditures for FY 2022 were \$6,352,077.

General Fund expenditures totaled \$5,285,845 in Fiscal Year 2022. The following percentages show how these expenditures were categorized:

68% district instruction

7% maintenance

6% transportation

6% administration

4% other support services and technology

3% Green Hills AEA services

2% nursing

2% guidance

2% business services

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

School Year	2019-2020	2020-2021	2021-2022
Taxable Valuation	\$231,379,892	\$248,113,875	\$254,776,087
Unspent Balance	\$1,278,318	\$1,005,264	\$1,189,989
Fund Balance	\$1,839,971	\$1,322,787	\$1,184,199
Tax Rate	\$10.46	\$9.57	\$9.12
Solvency Ratio	42.1%	29.4%	23.9%

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 come 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 .67 cent rate per thousand in March of 2022. The third revenue source is general obligation bonding which is voter approved to pay off bonded debt. West Harrison does not currently have any general obligation debt.

Current Debt

West Harrison Community School District currently is paying debt incurred in 2010 that was incurred to install a new roof as well as update technology and furniture. This debt is in the form of QZAB (Qualified Zone Academy Bonds) and bond payment is from SAVE fund receipts. These bonds will be repaid at the end of 2025.

Facility and Equipment Information

The transportation fleet includes eight buses, (six of which are leased on three year contracts). The fleet also includes eight passenger vehicles for transporting small groups of various sizes and a truck for plowing snow. Lease payments and vehicle purchases are paid for through PPEL funds or SAVE funds.

The school itself was constructed in 1994 and encompasses 117,315 square feet. Much of the infrastructure within the buildings including, boilers, heating and cooling units, entry doors, etc. are original to the facility. During the summer of 2022 significant foundational issues began developing along the north wall of the building which will require mediation at some point. The board has worked to develop a long-term plan to address these issues utilizing SAVE and PPEL dollars over the next ten years to ensure the district facilities remain in good condition into the future.

Over the summer of 2022 a new playground was added to the West Harrison campus through the generosity of the Jimmy King Foundation.

During the 2021-22 school year the West Harrison school district entered into discussions with Logan-Magnolia, Missouri Valley, Tri-Center, and Iowa Western about how to provide more career and technical training for students in the area. Thanks to the generosity of Larry and Bunny Buss, those discussions led to the development of the Larry and Bunny Buss Regional Academy in Missouri Valley. Operated by Iowa Western, this facility will open in the fall of 2022 and will provide students access to career skills in welding, construction, and agriculture.

Academic Growth

Four Year Cohort Graduation Rates for West Harrison CSD

The four-year cohort graduation rate is calculated for the class of 2021 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 2017 minus the number of students who transferred out plus the total number of students who transferred in (denominator).

	Overall	Low Socio-Economic Status (FRL)	Female	Male
2021	93.5%	86.7%	100%	86.7%
2020	100%	100%	100%	100%
2019	100%	100%	100%	****

2021-22 ISASP Data

The Chart below shows West Harrison student performance on the ISASP tests that were taken in 2022. The average of students in each grade from the state is also displayed. The Cohort Proficiency Increase, compares the same group of students over a two year period.

ELA

Grade	Low (Not Proficient)	Intermediate (Proficient)	High (Advanced)	Total District Proficient	Average State Proficient
3	50	50	0	50	65
4	33	67	0	67	74
5	11	89	0	89	67
6	53	47	0	47	69
7	41	59	0	59	73
8	42	54	4	58	76
11	17	78	6	82	73

Math

Grade	Low (Not Proficient)	Intermediate (Proficient)	High (Advanced)	Total District Proficient	Average State Proficient
3	38	58	4	62	73
4	40	60	0	60	69
5	44	56	0	56	65
6	40	60	0	60	67
7	45	55	0	55	65
8	28	72	0	72	69
11	28	61	11	72	60

Science

Grade	Low (Not Proficient)	Intermediate (Proficient)	High (Advanced)	Total District Proficient	Average State Proficient
5	22	72	6	80	61
8	50	42	8	50	67
11	41	59	0	59	64

2021-22 FAST Data

	#1 K-6 Screened	#2 K-6 Progress Monitored	#3 K-6 at Benchmark	#4 K-6 Maintained	#5 K-6 Receiving Interventions	#6 K-6 Growth
	Percentage of students who are being screened for math skills.	Percentage of students below who are below benchmark are being progress monitored.	Percentage of students who are at benchmark.	Percentage of students who started at or above benchmark & ended at or above benchmark.	Percentage of students who needed intervention received it - below two consecutive screening periods.	Percentage of students who started below benchmark in the fall and ended at or above benchmark in the spring.
	Spring	Winter to Spring	Spring	Fall to Spring	Winter to Spring	Fall to Spring
KDG	100	0	63	93	0	25
1	100	0	57	83	0	20
2	96	0	57	86	0	13
3	100	0	46	64	0	22
4	100	0	47	86	0	0
5	95	0	78	100	0	20
Building	98	0	57	86	0	18
Goal	95	90	80	95	95	65
Comparative Averages:						
Green Hills AEA	60	3	70	88	4	27
Iowa Dept. of Ed	69	3	67	88	9	25

Students Receiving Special Education Services

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

Percentage of PreK-5 Students Receiving IEP Services			Percentage of 6-12 Students Receiving IEP Services		
All Students	Male	Female	All Students	Male	Female
20.6%	27.8%	12.0%	24.8%	27.9%	20.6%

ACT Test Data:

Year	Percentage of Students Tested		English		Math		Reading		Science		Composite	
	WH	State	WH Avg.	State Avg.	WH Avg.	State Avg.	WH Avg.	State Avg.	WH Avg.	State Avg.	WH Avg.	State Avg.
2022	100	49	19.2	20.4	18.6	20.6	21.1	22.3	19.3	21.6	19.7	21.4

Post-Secondary Plans for West Harrison 2022 Graduates

- 3 plan to enter a (4-year) college or university.
- 11 plan to enter a community college or certification program
- 1 plans to enter the military.
- 7 plan to enter the workforce.

Iowa School Performance Profile

The Iowa School Performance Profiles is 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. West Harrison received the following designations:

West Harrison Elementary - Acceptable

West Harrison Middle School/High School - Commendable

If you would like to find more information regarding the Iowa School Performance Profile or about West Harrison's designations you can access the full reports at:

<https://www.iaschoolperformance.gov/ECP/Home/Index>

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.

	2019-20	2020-21	2021-22
Elementary Attendance Rate			
Male	95.71%	98.47%	95.87%
Female	96.01%	98.24%	95.83%
Total	95.85%	98.36%	95.85%
Middle School/High School Attendance Rate			
Male	94.76%	97.18%	95.73%
Female	95.29%	97.45%	94.65%
Total	95.00%	97.31%	95.28%

Enrollment Health

The chart below displays information related to enrollment health at West Harrison. 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 district being fairly long and narrow.

- Certified Enrollment - This is the number of resident students in the district and includes students who attend West Harrison, 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 West Harrison.
- Open Enrolled Out - This is the number of students who are residents of West Harrison but choose to attend another school.
- Open Enrolled In - This is the number of students who attend West Harrison from another district.

	2019	2020	2021	2022
Certified Enrollment	322.6	339.7	350.6	356.3
Served Enrollment	274	277	294	291
Open Enrollment Out	70.6	83.6	79.6	87.3
Open Enrolled In	21	22	23	22

