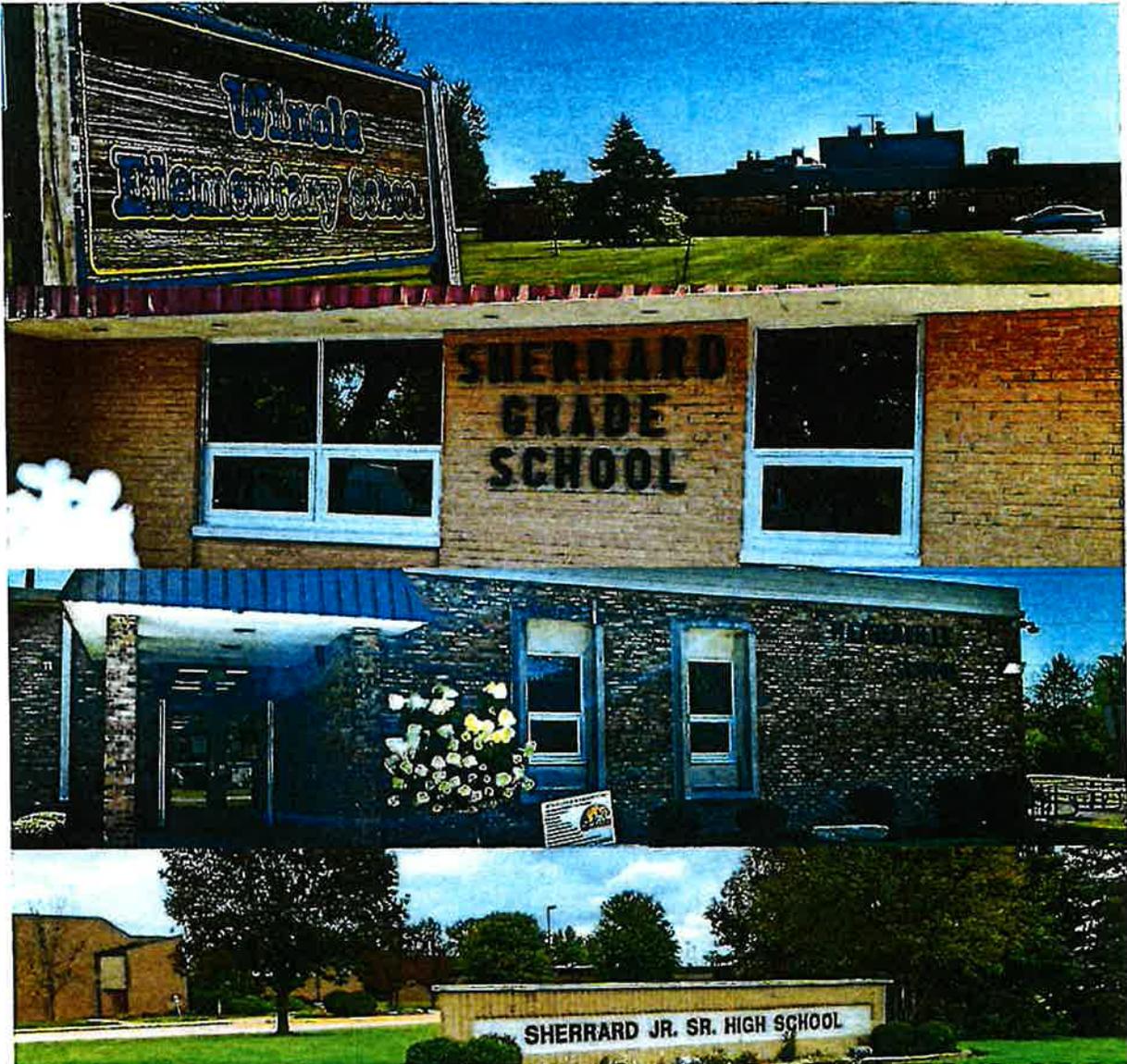

SHERRARD C.U.S.D. 200



2025 STATE OF THE DISTRICT

PRESENTED TO THE BOARD OF EDUCATION BY: SUPERINTENDENT DR. CARL JOHNSON



Introduction

In this State of the District Report, I will review the events of the preceding calendar year and share my analysis of various aspects of our school district. These aspects include district finances, the staff, the students, our academic programs, facilities and transportation. I am proud to continue recognizing the long history and traditions of success and achievement of the Sherrard School District!

Warm regards,



Dr. Carl Johnson
Superintendent,
Sherrard CUSD #200

2024-25 Summary - Things to Note

District Level News:

- For the sixth year in a row (2019, 2020, 2021, 2022, 2023,2024), Sherrard received “Recognition Level” for its Financial Profile Rating given by the Illinois State Board of Education, the highest attainable (see attachment 1a).
- The issue of General Obligation Refunding School Bonds will be paid off in 11 years. The District is far below borrowing capacity, resulting in a more favorable financial rating.
- With the assistance of the district’s auditing firm Bohnsack and Frommelt LLC, the district continues to strengthen its internal controls, eliminating past repeated findings.
- The district’s Bullying Plan continues to be followed, with an informational video produced and posted online. The Plan is revised bi-annually.
- Logo Refresh: The district unveiled a new tiger mascot logo to represent its strength, unity, and commitment to excellence.
- Five Board members and the superintendent attended the annual Board Convention in Chicago. Recognized as one of the nation's largest state education conferences, the Joint Annual Conference is an excellent training event for school board members, administrators, and business officials. Our District will present at this year’s conference in November as well!
- The caretakers of the Lowell N. Johnson Charitable Foundation again gave our district \$15,000 to be used by the K-6 buildings for equipment and supplies
- In what has become a tremendous display of generosity, the Looser Flake Charitable Foundation Board again granted our district funds for education and technology-related purchases. The following is a brief description of the items that were obtained with grant money.
 - This year we received \$44,000 to be used for updating our ELA curriculum for all students K-6.
 - Over the past five years, this generous contribution has totaled over \$500,000 for Technology, Innovation and Curriculum!

- The Veterans Day Ceremony hosted at the Sherrard High School was well-attended with every building in attendance, veterans as honored guests, and community members.
 - Students from across the district honored veterans through performance - singing patriotic songs, band students played, a patriotic display by the art club and video created and produced by STV media students.
 - Speakers were Lt. Col. Melissa SayersIt was live-streamed from the district Facebook page for those unable to attend. Local tv stations were on-site and covered the event.
 - This year we brought back the option to have students seated with their veteran. 135 veterans signed up to sit with students, and even more attended necessitating bringing in more chairs.
- Tiger Talent recipients each month were honored with a video produced and aired during school board meetings. Their colleagues and students were interviewed on camera and spoke on their behalf about their qualities that set them apart.
- Recipients were: May - Kim Hutchins (Winola Elementary Kindergarten teacher), April - Connie Brown (Sherrard Elementary 2nd grade teacher, March - Maddison Barnhill (Matherville Intermediate 5th grade teacher), February - Rachael Whelchel (JH teacher), January - Lexi Weihler (District Social Worker), December - Lori Staves & Sue Runge (Winola Elementary Special education teacher & special education paraprofessional), November - Kelly Fratzke (Sherrard Elementary Nurse), August - Bill Hammes (High School Agriculture teacher).
- The 6-minute Teacher Vacancy Pilot Program video, which highlights its positive impact, was covered by local TV stations. ISBE requested the video, and it has garnered over 4,000 views on our social media channels.
- Kindergarten videos for Winola and Sherrard Elementary were created and shown during their open houses to help both students and parents feel more confident and excited as they begin this next chapter.
- The Year in Review campaign combined direct mail and digital engagement to highlight district achievements. 10,001 mailers were sent over three days in February 2025, directing recipients to a 5:44-minute video. As of March 3, 2025, there were 209 unique QR code scans and 341 landing page views with an average engagement time of nearly 3 minutes. The video received over 2,800 views across Facebook and Instagram, with a total watch time of 21.5 hours. Instagram Stories generated 296 views and 7 link clicks. The campaign reached families across multiple platforms and shared district accomplishments with the community.
- The BHASED Deaf and Hard of Hearing (DHH) program continues to be hosted by Sherrard, with elementary students at Winola and intermediate students at Matherville.
- Lt. General Steven Gilland, Superintendent of the United States Military Academy, West Point (Class of 1986) was the commencement speaker at our graduation ceremony.

Communications Via Social Media

- Facebook
 - Followers: 4,153 (~3.2× district student population of 1,300)
 - Content Interactions: 59,179 (+32.1% YoY)
 - Video Views:

- 3-second views: 163,728 (+34.8% YoY)
 - 15-second views: 56,985 (+22.1% YoY)
 - 1-minute views: 12,567
- Top 3 Posts:
 - Coach Jeff Garrett – 350 career wins: 26.5k views, 421 likes
 - Dan McGuire – Football Coach: 22.9k views, 281 likes
 - HS Basketball Regional Champs: 22k views, 585 likes
- Instagram
 - Followers: 1,201 (~0.9× district student population)
 - Total Views: 225,267
 - Reach: 24.6k (+128.4% YoY)
 - Top 3 Posts:
 - Dan McGuire “This is what legends are made of” Reel: 12.9k views, 152 likes
 - Bus Driver Lowes Schmidt – Graduation Walk Reel: 12k views, 142 likes
 - Coach Todd Volkert – Headed to State Reel: 10.4k views, 109 likes
- Key Takeaways
 - Facebook followers exceed district enrollment, showing strong community engagement.
 - Instagram shows rapid growth in reach and total views, expanding visibility beyond followers.
 - Video content is performing strongly, particularly short clips on Facebook and reels on Instagram.

Facilities Related

- The District was again approved for a \$50,000 School Maintenance Grant
- After a busy year of construction last year, things finally slowed down this year but still included major steps forwards:
 - Courtyard paving project
 - New entry doors for Winola
 - Double electronic locks for all front access points at the 5 schools
 - LED lamps in district gyms
 - Gym 1 floor refinish
 - Installation of new bell/paging system at SHS/SJrHS, replacing 1970s system

Staff Related

- The administrators have continued promoting staff wellness and appreciation. These initiatives have been used extensively for improving the District’s climate and culture, a need determined by staff survey.
- On the last staff attendance day, everyone was allowed to leave 3 hours early if they donated \$5 for each hour. We raised over \$1300! The money was donated to the academic foundation.
- The following staff members retired in May, 2025:
 1. Tim Wernintin (SHS)
 2. Connie Brown (SGS)
 3. Pete Duquette (SJrHS)

4. Bill Hammes (SHS)
5. Bill Vipond (SHS)

Curriculum Related

- Social Emotional Learning (District)
 - Closegap implementation
 - MooZoom implementation
 - SHS SEL curriculum (in SPARKS program)
 - The District continues the use of Student Led Conferences, in place of traditional Parent/Teacher conferences. We continue forward in encouraging students to take a leadership role in their learning activities.

- Elementary
 - Exact Path curriculum by Edmentum is in year 2 of implementation. This is a differentiated, personalized learning platform where students enhance their skills based on Illinois learning standards while learning at their own pace at their own level regardless of the current grade in school.

- SHS
 - SPARKS program success continues at SHS
 - Every junior and senior high course has been reviewed and articulated with state curriculum requirements.
 - Implemented the SAEBERS SEL Screener to 9th grade students to help identify students that have unique needs.
 - Implemented a Remote Plan to best address the needs of students for a variety of reasons.
 - The High school introduced many new courses to modernize their curriculum including IT Essentials, Computer Science. In addition, we brought back AP US History to best prepare our students for life after high school.
 - The High School has created a pathway for students to earn 18 college credit hours prior to graduation at Sherrard High school.
 - Reestablished our Freshman Orientation for the 2025-26 school year with 67% of freshmen attending. During the event, Officer Mendoza and colleagues put on a presentation "Hidden in Plain Sight" for parents.
 - SHS Illinois State Scholars Broderick Bender, Matthew Breitenstein, Elizabeth Churchill, Jenna Copeland, Maya Haynes, Alyssa Layer, Violet Meskan, Alli Nielsen, Maximilian Serre, Jenna Szymborski, Alyssa Werner
 - 2025 Achievement Night
 - 2025 Introduce our first Department Awards for students that showed improvement and growth throughout the year. This also included students that completed the STEP program and demonstrated strong attendance for the school year.
 - IPA Awards HS - Brody Bender and Jenna Copeland
 - 5 students received a score of 5 or higher on AP testing. Overall, 80% of the students taking AP tests scored a 3 or higher.

- SJrHS
 - Successfully implemented an MTSS process for ELA and Math - Included 36 different students averaged gain in MAP RIT score of nearly 8 points.
 - PE added the Dashr Laser System to track student performance for both PFit and regular PE
 - Honor Roll - 50 to 67
 - High Honor Roll - 33 to 30
 - 7th Grade Field trip to Nahant Marsh funds donated by the Churchill Charitable Foundation
 - Staff started the Leadership Development Program - averaged nearly 50 students each meeting
 - Started JH FCA - averaged about 20 students at each meeting
 - Prairieland Conference Leadership Award - Kamryn Swanson and Hunter Shemek
 - Illinois Principals Association - Leadership Award - Justine Elsbury and Aidan Eads

SHS Student Extracurriculars

Band

- 15 TRAC Festival All Conference Students
- Marching Band – 1st Place Class 1A at Dunlap Marching Invitational
- ILMEA District Band Members:
 - Alex Serre, David Hergert, Max Serre
- ILMEA District Orchestra Members:
 - Max Serre
- John Phillips Sousa Band Award Winner: Max Serre
- Louis Armstrong Jazz Award Winner – Kyran Ballard
- Solo & Ensemble Contest Results:
- 18 Division 1 Ratings, 9 Division 2 Ratings, and 2 Division 3 Ratings (For Band & Choir events total)
- Best of Day Awards:
 - Kyran Ballard & Grace Tucker (Mallet Duet)
 - Max Serre, Ryan Fowler, Drew Buckwalter, & Kyden Vestal (Trombone Quartet)
 - Callum Thomson, Vivian Shivers, Brennan Cresap, & Frankie Dobereiner (Saxophone Quartet)

Choir

- 7 TRAC Festival All Conference Students
- Solo & Ensemble Contest Results:
 - Best of Day Awards:
 - Mackenzie Volkert (Vocal Solo)
- ILMEA All State District 2 Choir Selections
 - 2 high school students – Mackenzie Volkert and Vivian Shivers
 - 2 junior high students – John Tucker, Alaina Volkert and Delaney Whelchel

FFA

- **Section 3 Land Use:**
 - Varsity Team (AUSTIN DENNISON, DILLAN VERMOST, ABBY WEBER, HANNAH SCHMIDT, DONALD BURD) - 6th overall team

Austin Dennison - 12th overall individual

• **Section 3 Agronomy:**

- Varsity Team (MUIREANN ZIPPE, WILLIAM AHRENS, LACEY GARDNER, DILLAN VERMOST, HANNAH SCHMIDT) - 3rd overall team
- Muireann Zippe - 7th overall individual

• **Section 3 Horse Judging:**

- Reasons Division Team (KILEY WILLIAMS, LACEY GARDNER, KYLIE FOSTER, LILLIAN ESTES) - 1st overall team
- As individuals, they placed 4th, 5th, 6th, 7th in the order of names I have listed above.
- Non-Reasons Division Team (KAYLEE CONNER ABBY WEBES HALEIGH WHITE HANNAH FLYNN) - 1st overall team
- Kaylee Conner - 3rd overall individual
- Middle School Division Team (COLBIE PARRISH, MADILYNN BERBERICH, CALEB THOMPSON, LANE WEBER) - 1st overall team
- As individuals, they placed 1st, 2nd, 3rd, 4th in the order of names I have listed above.

STATE Horse Judging:

- Reasons Division Team - 6th overall team in the state
- Kaylee Conner - 16th individual in the state (blue ranking)
- Non-Reasons Division Team - 12th overall team in the state
- Kylie Foster - 5th individual in the state (superior ranking)
- Middle School Division Team - 1st overall team in the state
- Colbie Parrish - 3rd individual in the state (superior ranking)
- Madi Berberich - 4th individual in the state (superior ranking)

Section 3 Vet Science:

- Varsity Team (MAX SERRE, WILLIAM AHRENS, ALLISON ZIEGENHORN, HANNAH SCHMIDT, MORGAN LITTLE) - 3rd overall team
- Max Serre - 8th overall individual
- Greenhand Team (OLIVIA DESHEROW) - 4th overall team
- Olivia Desherow - 12th overall individual

Middle School competed in the varsity division (COLBIE PARRIH, MADI BERBERICH) - 9th overall team

Livestock Judging:

- Varsity Team (LEVI SCHURR, ALLISON ZIEGENHORN, MORGAN LITTLE, HANNAH SCHMIDT)
- Levi Schurr - 17th overall individual

AG

- Welding Team to 1st and 2nd at the Balck Hawk welling contest
 - The top 6 welders were all from Sherrard
 - Braydin McNall was the top individual overall.
- Ag Mechanics team was placed first at the section contest and participated in State competition.

Athletics

- 44 All Conference 1st Team
- 26 All Conference 2nd Team

- 8 All Conference Honorable Mention
- All State Honors:
 - 1st Team - Aiden Terronez, Baseball
 - 2nd Team – Rylan Carton - Basketball
 - Special/Honorable Mention – Carter Brown, Football, James Blackwell, Basketball
- Sherrard won the Bureau County Republican - TRAC All Sports Championship for the third straight year.
- Boys Cross Country - Alex Belha qualified for **state meet** and ran the fastest time in Sherrard school history at the state meet
- Girls Cross Country **Team** qualified for **state** and ran the fastest combined time at state in Sherrard School history finishing 20th/30
- Girls Golf – 3rd place at Conference
- Boys Golf – Jacob Fratzke – **State Qualifier**
- Boys Soccer – 3rd place in Conference
- Volleyball –
 - Jenna Copeland achieved 1,000 career assists
- Boys Basketball
 - Won TRAC West Conference 9-1
 - Won Regionals
 - Achieved Sweet 16 status
 - School Records Broken:
 - Rylan Carton
 - 45 points in single game
 - 700 points in single season
 - 83.5% Free throw for the year
- Girls Basketball
 - Won TRAC West Conference 9-1
- Wrestling
 - Nadia Anderson – **State Qualifier**
 - Nadia Anderson and Luke Werner – IWCOA Academic All-State
- Baseball
 - TRAC West Conference Champions (9-1)
 - IHSA 2A Regional Champions (3rd time in 4 years)
 - Aiden Terronez set single season strikeout record 138, previous was 121 (2005)
 - Aiden ended with career strikeouts 350, this is second most all time at Sherrard
 - IHSBCA 2A All State 1st team Aiden Terronez (2nd straight year)
- Softball
 - IHSA 2A Regional Champions
 - Beat Rockridge for the first time since 2014
 - TRAC West Conference 3rd place
- Boys Track and Field
 - Grady Steele **State Qualifier** in Shot Put
 - Alex Belha **State Qualifier** in 3200m Run
- Girls Track and Field
 - 5th Conference Title in a row
 - 4th place in 2A Sectional Meet

- State Qualifiers
 - Cami Anderson – High Jump, 4x400 relay, Anna Churchill - 4 X 800 Relay, 4x400 relay; Beth Churchill - 4 X 800 Relay, 4x400 relay; Aliza Dominique – Pole Vault; Kylie Mathis – 4x800 Relay; Jasmine McDaniel – Discus; Evelyn Weakley - 4 X 800 Relay, 4x400 relay
- State Medalists: Pole Vault – Aliza Dominique

SJrHS Student Extracurriculars

JH FFA - Middle School Horse Judging State Champion Team consisted of Colbie Parrish, Madilynn Berberich, Lane Weber, and Caleb Thompson

ILMEA State Choir - John Tucker, Alaina Volkert, Delaney Whelchel

IESA Band and Choir Solo & Ensemble - SJHS had 23 events. We received 16 Division 1 ratings, 6 Division 2 ratings, and 1 Division 3 rating.

Athletics

JH Wrestling State Qualifier and Place winner

Lane Weber (8th grade) - 4th place 215 lbs

Qualifiers:

Holt Zimmerman (6th grade) - 65 lbs

Landon Hinzman (5th grade) - 70 lbs

Oliver Heist (8th grade) - 145 lbs

Connor Hartman (5th grade) - 80 lbs

JH Track State Qualifiers:

- River Ploog 1st place in 7g 100 Hurdles
- Khloe Kunz 1st place in 8g 100 Meter Hurdles and Pole Vault; Will Harland 1st place 8b Pole Vault; Oliver Heist 7b Shot Put; Glory Wakeland 8g Pole Vault; Kenzie Gross 7g 100 Meter Dash; Kiera Shillinger 8g Discus; Ari Wates 7b 200 Meter Dash; Kenzie Gross, Ainsley Groth, Zoey Brooks, Delaney Whelchel- 7g 4x100 Meter Relay

8th Grade Girls Basketball - IESA Class 3A Regional 10 Championship

Overall participation numbers have increased in extra curricular activities.

Community Resources/Partnerships:

- Grants and Funding
 - Lowell Johnson Charitable Foundation
 - Sherrard Academic Foundation
 - Looser-Flake Charitable Foundation
- Area Fire Departments
 - Supporting fire drills and safety awareness
- Libraries
 - SG: Library director attends/presents at Career Day and hosts 1st grade Field Trip (EOY)
- Y Before and After School Care Program
 - Continued AM/PM availability at SGS
- Ag in the Classroom
 - Monthly presentations for 2nd grade students and end of the year horse visit

- Expanded our Ag program to Sherrard JrHS!
- Junior Achievement
 - Connected with multiple classrooms throughout the district to provide financial literacy instruction
- Mercer County Historical Society
 - 4th grade Field Trip, Lincoln poster contest
- Health:
 - Weekly updates on overall COVID cases/absences/impact for school year
 - Dental Bus (ToothMobile) visiting district during Spring
- Family Support:
 - Families of students attending WG stepped up to make sure that every student in the school received a school shirt for purple and gold days. Most students were able to buy one (at cost), and those unable to purchase were still provided one using the gracious donations of others.

Transportation Related

- The Board approved the purchase of two new buses for a total of \$311,048
- The District purchased & continues to implement StopFinder transportation software. The features of the new software include GPS systems on all buses and an app allowing parents to see schedules and get notifications when the route is near their stop.

Finance Related

- The district's finances continue to be strong. As mentioned in the "Things to Note" section above, the Illinois State Board of Education again gave the district its highest Financial Profile Rating with a score of 3.8. See attachments 1a and 1b.
- Prior to purchasing district bonds, Sherrard obtained a rating from Standard and Poor's. This favorable AA-/Stable rating allowed us to attract more investors, giving us a lower interest rate for the bonds.
- The District's operating expense per pupil is \$13,000.
- The Preschool For All Grant included a one-time increase of \$80,757
- Investment Funds- Interest rates for the district Money Market and CDs were renegotiated to capture a maximum amount of revenue, exceeding \$1,750,000 over the past three years.

Final Analysis

Academic Analysis

Our district, from the Pre-K level to the high school has a wonderful, broad array of classes and experiences for our students. I feel we must continue to find ways for partnerships and pathways for our students through vocational courses, fine arts courses, high academic courses, and business-related courses. Our most significant challenge is to overcome the teacher shortage/vacancy issues that we are facing, particularly at the secondary levels. We will continue to seek out the new teachers who are able to provide our students with the quality education Sherrard has always provided.

The addition of a K-6 curriculum coordinator is showing dividends tremendous. Steve Miller is starting his 3rd year in a dual-role of instructional technology and curriculum. Under his guidance the district has been transitioning to consistent, effective, research based means to increase K-6

student achievement. Our instructional technology is phenomenal for a district this size and our IT framework is being upgraded to ensure we are ready for the future.

- New fiber lines are currently in place between the high school and all other buildings in the district with final connections occurring this semester.
- Ongoing upgrades to technology infrastructure in terms of new switches, battery backups, and servers continues.
- IT support is now 2 full-time employees.

We have made continuous improvement of technology a goal and continue to offer any and all professional development needed to staff to ensure we take advantage of advances.

Student Analysis

- Sherrard low income average was 34% – the state’s low income average 50%
- Sherrard students with IEPs 10% - the state average is 18%
- Sherrard drop-out rate is 3% - state’s drop-out rate 3%
- Sherrard student chronic absenteeism is 17.0% – State chronic absenteeism is 26.3%
- Our student demographics are relatively stable and the vast majority of the students are compliant, hard-working and well-behaved.
- Student enrollment is still declining.

Staffing Analysis

- Sherrard student to teacher ratio elementary 23:1 – state’s ratio 17:1
- Sherrard student to teacher ratio high school 16:1 – state’s ratio 17:1
- Sherrard average teacher salary \$56,678
- Sherrard teachers with master’s degree 47%
- Sherrard teacher retention rate 88% - state’s average 89.6%
- This is the 2nd year of a 3-year contract with the SEA.
- The teacher shortage issue is nationwide and will likely continue to worsen in the coming years. Illinois has been impacted less than our neighboring states for a variety of reasons, but we are still feeling the effects.
- Sherrard was selected to be a participant in a Teacher Vacancy Grant Pilot program last year due to our number of open positions. This is definitely having an impact.

Transportation Analysis

- Like most districts in America, we continue to have a critical shortage of substitute bus drivers.
- Our bus fleet is in good working order and the cycle for replacing buses is adequate. Our mechanics are able to fix most problems and our bus garage is adequate for maintaining the vehicles.
- We continue to replace two buses per year, rotating out the most worn in our fleet.
- The finances for the transportation department are solid.

Facilities Analysis

Our district contains excellent buildings that are among the best in the area! The Board has made a commitment to the community to work towards provide the very best opportunities and it certainly shows in our facilities. Over my 1st two years here, the \$14,000,000 repair, renovation, and expansion project is a testament to this commitment. Many more projects are on the horizon though.

Maintaining the facilities has been a focal point of the district as well. Our maintenance team and outside contractors have teamed up to make sure our top-notch facilities stay that way! Ken Hoffman with Outdoor Innovations has done an incredible job maintaining the landscaping. The District has also worked to keep the parking lots freshly sealed and striped within a rotating schedule.

Future projects to consider include: efficient LED lighting, ceiling tiles & metal grid work need to be replaced in most buildings; the playground equipment at Winola and Matherville needs some work; Matherville needs a bigger parking lot; our district could use always use another heated storage building; the parking in front of the high school needs to be expanded; the SHS Courtyard project is one step away from reality as well.

Finance Analysis

Property values (EAV) in the district continue to increase resulting in strong property tax revenue. Due to this increase in EAV, the Board has been able to lower the tax rates. To a certain extent, that makes our district even more attractive when compared to other local districts. Given the educator shortage and recruitment challenges, we will likely need to maintain it so that we can meet these financial challenges that are sure to come in the future.

Revenues are stable right now both due to the EAV situation and the Evidence Based Funding System created by the state of Illinois. However, the past shows us that strong revenues will not last. Inevitably, the District will be forced to implement budget reduction measures. If we fail to plan for this while times are good, we risk the wonderful things that have been accomplished with our collective efforts. The district will need to maintain cash reserves to ensure finances are somewhat “cushioned” against tough times.

Closing Remarks

The Sherrard School District has been placed in an excellent spot by the Board of Education and its solid financial leadership. As a product of this very school system, I have a sense of pride and responsibility that goes much farther than my job title.

We have a phenomenal community, staff and Board of Education; I feel that the continued support from the community is what sets us apart from many districts in the state. In short, we are entrusted by the community to make it a better place each and every day. When I was given the opportunity to lead this district, I thought my professional dream had come true. Working with this community for three years has proven that statement true!

While our District faces many difficult realities present in today’s educational world, I have complete faith we will not just survive, but thrive. My unwavering, overarching goal is to enhance the district and make it impossible for anyone else in the area to ignore; when new families come to this area, we are working to guarantee the Sherrard District to be the first and final place they look.

Financial Profile Score

The Illinois State Board of Education has developed the School District Financial Profile to help monitor the finances of school districts and identify which are moving toward financial difficulty. Five indicators are individually scored and weighted in order to arrive at a Total Profile Score. The results are slotted into a category of a four, three, two or one with four being the highest and best category possible.

Since 2003, Sherrard has received the “Recognition” designation in all but three years (2005, 2006, 2009) when we received the “Review” designation. The score range for “Recognition” is 3.54-4.00. Our FY24 score was 3.80. We have received a perfect score (4.0) on six occasions (2011, 2012, 2013, 2019, 2020, 2021). The score is based on five criteria:

Indicators

1. Fund Balance to Revenue Ratio – The result of dividing the ending fund balances by the revenues for the Ed, O&M, Transportation and Working Cash funds.
2. Expenditure to Revenue Ratio – Computed by dividing total expenditures for the Ed, O&M and Transportation funds plus Working Cash.
3. Days Cash on Hand – The number of days a district could meet operating expenditures provided no additional revenues were received.
4. Percent of Short-Term Borrowing Ability Remaining – The sum of unpaid Tax Anticipation Warrants divided by 85% of the EAV multiplied by the tax rates for the Ed, O&M and Transportation funds.
5. Percent of Long-Term Debt Margin Remaining – The District’s EAV multiplied by its maximum general obligation debt limitation, reduced by any outstanding long-term debt.

Financial Profile Designation

Financial Recognition (highest rating)	3.54 – 4.0
Financial Review	3.08 – 3.53
Financial Early Warning	2.62 – 3.07
Financial Watch (lowest rating)	1.00 – 2.61

Attachment 2

Overview of Finances

Fund balances (As of 6/30/20250:

Ed Fund	\$8,942,438
O&M Fund	\$1,527,351
Transportation	\$939,790
Tort	\$243,140
IMRF/FICA	\$893,305
*Working Cash	\$1,071,175

History of district balances (cash reserve)

2024	\$12,447,432
2023	\$12,073,064
2022	\$11,368,959
2021	\$10,469,325
2020	\$10,793,783
2019	\$9,299,785
2018	\$7,108,372
2017	\$8,239,239
2016	\$8,277,867
2015	\$8,877,680
2014	\$8,987,641
2013	\$8,403,408
2012	\$8,152,993
2011	\$7,425,081
2010	\$5,859,426

Sherrard Student Enrollment

Year	Enrolled	Increase/Decrease
1989	1817	
1990	1814	-3
1991	1771	-43
1992	1782	11
1993	1806	24
1994	1835	29
1995	1919	84
1996	1936	17
1997	1989	53
1998	1886	-103
1999	1893	7
2000	1859	-34
2001	1802	-57
2002	1774	-28
2003	1794	20
2004	1765	-29
2005	1733	-32
2006	1770	37
2007	1751	-19
2008	1627	-124
2009	1590	-37
2010	1566	-24
2011	1559	-7
2012	1595	36
2013	1541	-54
2014	1578	37
2015	1520	-58
2016	1469	-51
2017	1464	-5
2018	1392	-72
2019	1402	10
2020	1375	-27
2021	1381	6
2022	1359	-22
2023	1354	-5
2024	1315	-39

	SG	WG	Tot.
PreK		61	
K	40	44	84
1	44	33	77
2	46	32	78
3	46	45	91
4	46	39	85
5			92
6			89
7			94
8			92
9			117
10			102
11			126
12			98
Total			1286

Winola annexation took place in the fall of 1988 & peak enrollment was in the 1997/98 school year.