

School District Financial Profile

Moline-Coal Valley CUSD 40
Unit
49-081-0400-22

Located in : Moline Rock Island
Superintendent: Mr. Lanty McGuire

Basis of Accounting: Accrual
Under Tax Cap: No

Historical Data

Financial Indicators :

Fund Balance to Revenue Ratio :

	2011	2012	2013	2014	2015	Score	
	0.75	0.786	0.831	0.738	0.729	4	
						Weighted Score	1.40

(Includes Educational, Operations & Maintenance, Transportation, Working Cash, and negative IMRF/FICA Funds)

Total Fund Balance divided by
Total Revenue

48,279,430
66,217,699

The Fund Balance to Revenue Ratio reflects the impact of additional revenues to the existing fund balances of the district. Fund Balances, to a district, can be viewed as savings or checking account balances to the average citizen. A ratio of .25 or greater scores 4, between .25 and .10 scores 3, between .10 and zero scores 2 and a negative fund balance to revenue ratio scores 1.

Expenditure to Revenue Ratio :

	2011	2012	2013	2014	2015	Score	
	1.00	0.97	0.984	0.994	0.998	4	
						Weighted Score	1.40

(Includes Educational, Operations & Maintenance, Transportation, and Working Cash Funds)

Total Expenditure divided by
Total Revenues

66,058,523
66,217,699

The Expenditure to Revenue Ratio represents how much the school district is spending for every dollar they are bringing in as revenue. Equal to or less than \$1.00 has a score of 4, between \$1.00 and \$1.10 scores 3, between \$1.10 and \$1.20 scores 2 and spending of greater than \$1.20 scores 1. One-time expenditures made by the district, including construction costs, are included in this ratio. Upon review of the remaining fund balance when deficit spending occurs, the indicator score may be adjusted.

Days Cash on Hand :

	2011	2012	2013	2014	2015	Score	
	268	283	303	297	262	4	
						Weighted Score	0.40

(Includes Educational, Operations & Maintenance, Transportation, and Working Cash Funds)

Cash on Hand divided by
Expenditures per Day

48,128,785
183,496

Days Cash on Hand reflects the number of days a school district would be able to pay their average bills without any additional revenues. 180 days or greater scores 4, between 90 and 180 scores 3, between 30 and 90 scores 2 and less than 30 days of cash on hand scores 1.

% of Short-Term Borrowing Max. Remaining :

	2011	2012	2013	2014	2015	Score	
	100.00	100.00	100.00	100.00	100.00	4	
						Weighted Score	0.40

Tax Anticipation Warrants
Short-Term Debt Max. Available

0
27,873,268

Based on Tax Anticipation Warrants, this represents how much short-term debt the district may incur.

% of Long-Term Debt Margin Remaining :

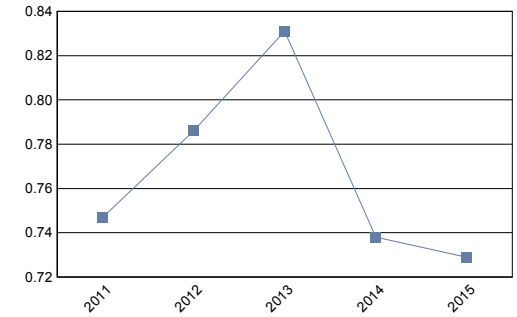
	2011	2012	2013	2014	2015	Score	
	75.29	77.82	79.920	73.67	75.97	4	
						Weighted Score	0.40

Long-Term Debt Amount

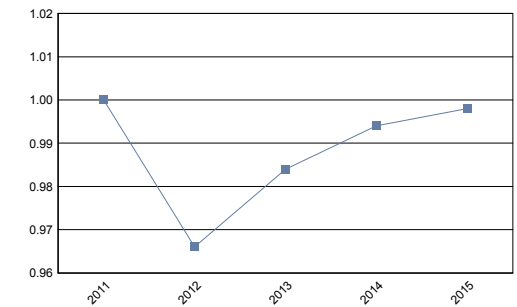
26,796,656

Represents how much long-term debt the district may incur.

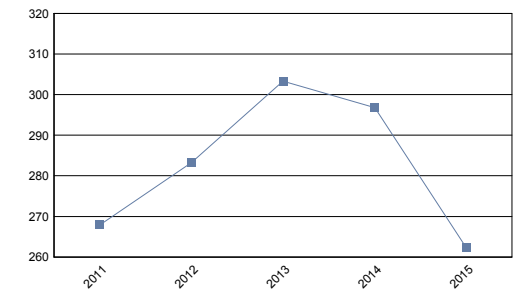
Fund Balance to Revenue Ratio



Expenditure to Revenue Ratio



Days Cash on Hand



FY 14 Profile Score 3.90

FY 15 Profile Score 4.00

Recognition

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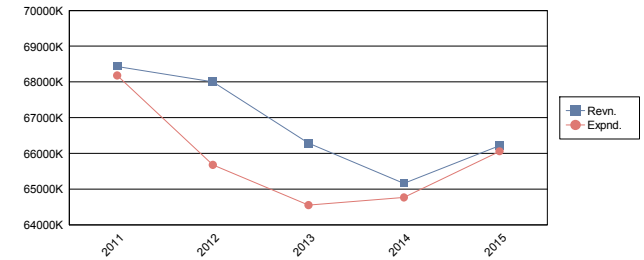
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Historical Data

***Operating Funds Summary :**

	2011	2012	2013	2014	2015
Beginning Fund Balance	50,908,944	51,161,420	53,479,968	55,219,112	48,120,254
+ Revenues	68,436,744	68,000,493	66,288,919	65,165,089	66,217,699
- Expenditures	68,184,268	65,681,946	64,549,775	64,763,947	66,058,523
= Results of Operations	252,476	2,318,547	1,739,144	401,142	159,176
+ Other Receipts and Adjustments	0	0	0	(7,500,000)	0
Ending Fund Balance	51,161,420	53,479,967	55,219,112	48,120,254	48,279,430
Working Cash Ending Fund Balance	16,855,959	17,295,383	17,721,983	10,635,344	11,043,082

Revenues and Expenditures



* The Operating Funds include the Educational, Operations and Maintenance, Transportation and Working Cash Funds. For further analysis of the district's ability to levy and transfer monies into the operations of a district, the Working Cash Fund has been pulled separate below. Districts may transfer money from the working cash fund to any of the operating funds as a loan.

District's Comments Regarding the School District Financial Profile