

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

Financial Indicators :

Historical Data

Fund Balance to Revenue Ratio :

	2013	2014	2015	2016	2017	Score
	0.83	0.738	0.729	0.697	0.681	4
	Weighted Score					1.40

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

Total Fund Balance divided by
Total Revenue

47,709,721
70,097,042

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 :

	2013	2014	2015	2016	2017	Score
	0.98	0.99	0.998	1.027	0.974	4
	Weighted Score					1.40

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

Total Expenditure divided by
Total Revenues

68,258,340
70,097,042

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 :

	2013	2014	2015	2016	2017	Score
	303	297	262	249	253	4
	Weighted Score					0.40

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

Cash on Hand divided by
Expenditures per Day

47,950,811
189,607

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 :

	2013	2014	2015	2016	2017	Score
	100.00	100.00	100.00	100.00	100.00	4
	Weighted Score					0.40

Tax Anticipation Warrants

0

Short-Term Debt Max. Available

29,445,976

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

% of Long-Term Debt Margin Remaining :

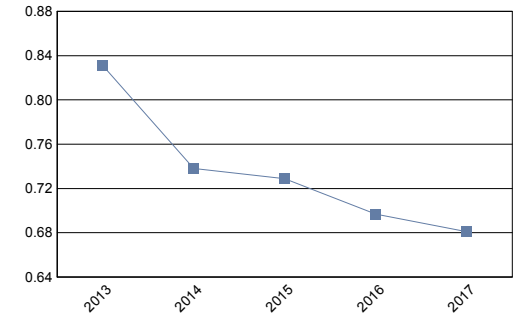
	2013	2014	2015	2016	2017	Score
	79.92	73.67	75.970	78.62	81.88	4
	Weighted Score					0.40

Long-Term Debt Amount

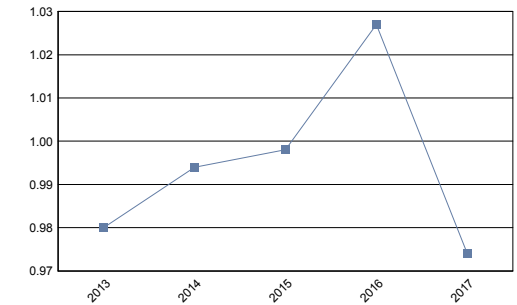
20,864,652

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

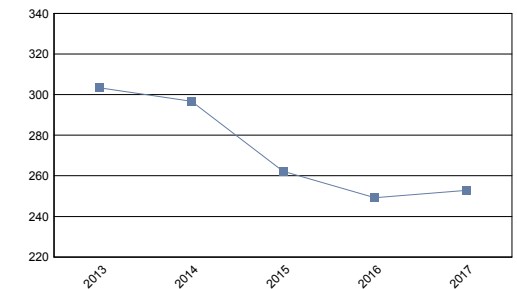
Fund Balance to Revenue Ratio



Expenditure to Revenue Ratio



Days Cash on Hand



FY 16 Profile Score 3.65

FY 17 Profile Score 4.00

Recognition

School District Financial Profile

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

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

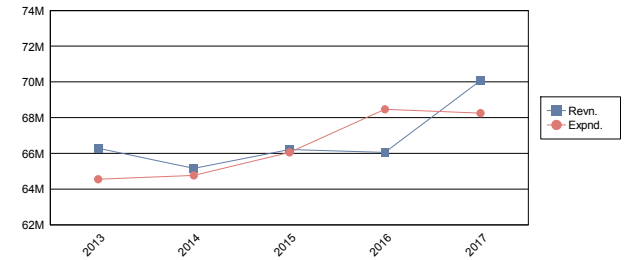
Basis of Accounting: Accrual
 Under Tax Cap: No

Historical Data

***Operating Funds Summary :**

	2013	2014	2015	2016	2017
Beginning Fund Balance	53,479,968	55,219,112	48,120,254	48,279,430	45,871,019
+ Revenues	66,288,919	65,165,089	66,217,699	66,061,904	70,079,817
- Expenditures	64,549,775	64,763,947	66,058,523	68,470,315	68,258,340
= Results of Operations	1,739,144	401,142	159,176	(2,408,411)	1,821,477
+ Other Receipts and Adjustments	0	(7,500,000)	0	0	0
Ending Fund Balance	<u>55,219,112</u>	<u>48,120,254</u>	<u>48,279,430</u>	<u>45,871,019</u>	<u>47,692,496</u>
Working Cash Ending Fund Balance	17,721,983	10,635,344	11,043,082	11,460,374	11,930,369

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.