

School District Financial Profile

Prairie-Hills ESD 144
Elementary
07-016-1440-02

Located in : Markham Cook
Superintendent: Dr. Kimako Patterson

Basis of Accounting: Cash
Under Tax Cap: Yes

Financial Indicators :

Historical Data

Fund Balance to Revenue Ratio :

	2010	2011	2012	2013	2014	Score	
	0.27	0.253	0.240	0.097	0.311	4	
						Weighted Score	1.40

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

Total Fund Balance divided by
Total Revenue

9,107,131	29,321,508
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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 :

	2010	2011	2012	2013	2014	Score	
	0.97	1.02	1.032	1.082	0.939	4	
						Weighted Score	1.40

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

Total Expenditure divided by
Total Revenues

27,533,104	29,321,508
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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 :

	2010	2011	2012	2013	2014	Score	
	102	89	84	37	119	3	
						Weighted Score	0.30

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

Cash on Hand divided by
Expenditures per Day

9,095,789	76,481
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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 :

	2010	2011	2012	2013	2014	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	8,211,240
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Based on Tax Anticipation Warrants, this represents how much short-term debt the district may incur.

% of Long-Term Debt Margin Remaining :

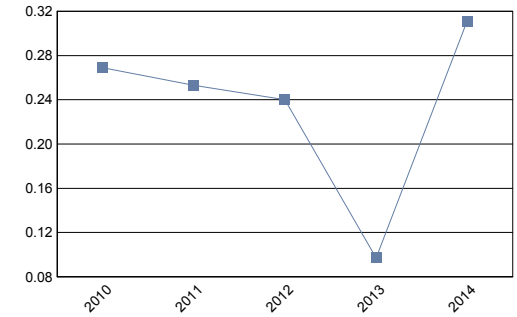
	2010	2011	2012	2013	2014	Score	
	-7.68	-46.47	-112.240	-129.84	-187.52	1	
						Weighted Score	0.10

Long-Term Debt Amount

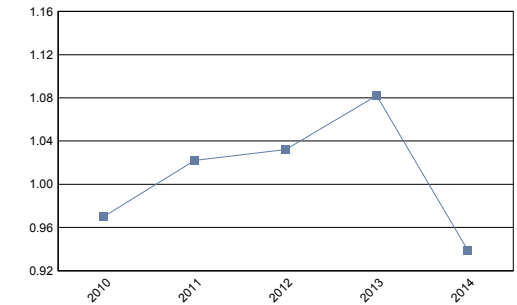
49,844,017

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

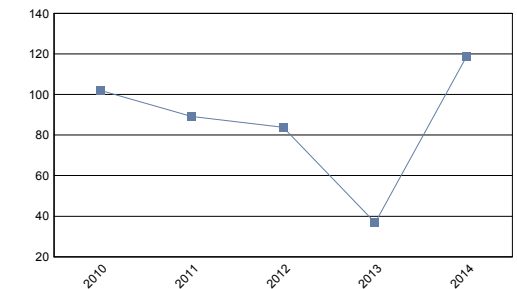
Fund Balance to Revenue Ratio



Expenditure to Revenue Ratio



Days Cash on Hand



FY 13 Profile Score 2.45

FY 14 Profile Score 3.60

Recognition

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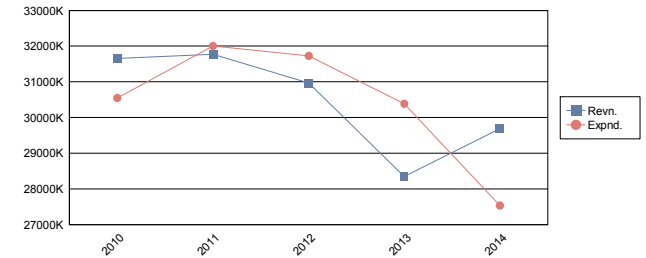
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Historical Data

***Operating Funds Summary :**

	2010	2011	2012	2013	2014
Beginning Fund Balance	7,479,460	8,612,714	8,387,423	7,624,224	3,137,997
+ Revenues	31,658,855	31,775,244	30,966,065	28,346,630	29,692,825
- Expenditures	30,548,829	32,000,535	31,729,264	30,382,857	27,533,104
= Results of Operations	1,110,026	(225,291)	(763,199)	(2,036,227)	2,159,721
+ Other Receipts and Adjustments	23,228	0	0	(2,450,000)	4,180,730
Ending Fund Balance	8,612,714	8,387,423	7,624,224	3,137,997	9,478,448
Working Cash Ending Fund Balance	3,077,200	3,113,715	3,136,005	703,396	4,719,604

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