

School District Financial Profile

Plainfield SD 202
Unit
56-099-2020-22

Located in : Plainfield Will
Superintendent: Dr. Lane Abrell

Basis of Accounting: Accrual
Under Tax Cap: Yes

Financial Indicators :

Historical Data

Fund Balance to Revenue Ratio :

	2014	2015	2016	2017	2018	Score
	0.14	0.174	0.270	0.308	0.378	4
						Weighted Score 1.40

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

Total Fund Balance divided by
Total Revenue

102,015,855
269,829,065

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 :

	2014	2015	2016	2017	2018	Score
	0.98	0.98	0.930	0.928	0.936	4
						Weighted Score 1.40

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

Total Expenditure divided by
Total Revenues

252,584,568
269,829,065

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 :

	2014	2015	2016	2017	2018	Score
	74	101	143	162	190	4
						Weighted Score 0.40

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

Cash on Hand divided by
Expenditures per Day

133,241,362
701,624

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 :

	2014	2015	2016	2017	2018	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
121,477,165

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

% of Long-Term Debt Margin Remaining :

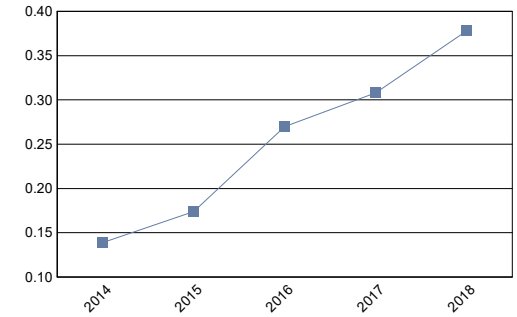
	2014	2015	2016	2017	2018	Score
	19.96	26.58	32.440	42.17	50.19	3
						Weighted Score 0.30

Long-Term Debt Amount

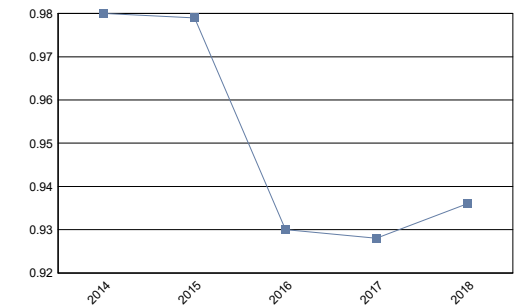
225,233,648

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

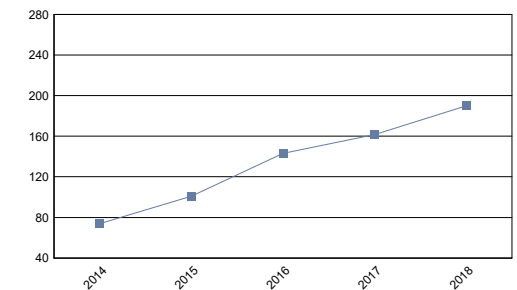
Fund Balance to Revenue Ratio



Expenditure to Revenue Ratio



Days Cash on Hand



FY 17 Profile Score 3.70

FY 18 Profile Score 3.90

Recognition

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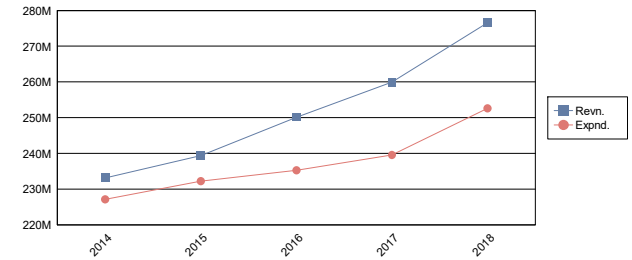
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Historical Data

***Operating Funds Summary :**

	2014	2015	2016	2017	2018
Beginning Fund Balance	28,540,002	33,863,180	41,965,363	63,369,441	79,725,750
+ Revenues	233,144,271	239,380,753	250,067,463	259,960,543	276,597,881
- Expenditures	227,127,688	232,265,453	235,239,780	239,579,725	252,584,568
= Results of Operations	6,016,583	7,115,300	14,827,683	20,380,818	24,013,313
+ Other Receipts and Adjustments	(693,405)	986,883	6,576,395	(4,024,509)	2,919,589
Ending Fund Balance	33,863,180	41,965,363	63,369,441	79,725,750	106,658,652
Working Cash Ending Fund Balance	26,404,009	27,763,744	37,901,264	36,247,545	38,146,952

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.