

School District Financial Profile

PARK RIDGE CCSD 64
Elementary
14-016-0640-04

Located in : PARK RIDGE COOK
Superintendent: DR SALLY PRYOR

Basis of Accounting: GAAP
Under Tax Cap: No

Financial Indicators :

Fund Balance to Revenue Ratio :

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

Total Fund Balance divided by
Total Revenue

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 :

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

Total Expenditure divided by
Total Revenues

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 :

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

Cash on Hand divided by
Expenditures per Day

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 :

Tax Anticipation Warrants
Short-Term Debt Max. Available

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

% of Long-Term Debt Margin Remaining :

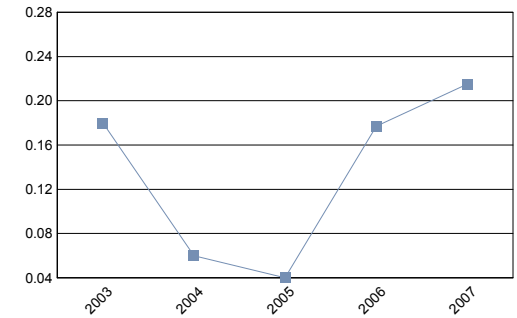
Long-Term Debt Amount

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

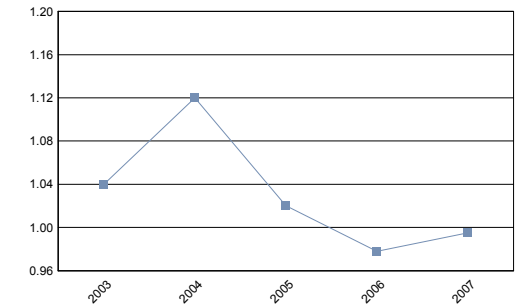
Historical Data

	2003	2004	2005	2006	2007	Score
Fund Balance to Revenue Ratio :	0.18	0.06	0.04	0.18	0.215	3
Weighted Score						1.05
Expenditure to Revenue Ratio :	1.04	1.12	1.02	0.98	0.995	4
Weighted Score						1.40
Days Cash on Hand :	102	79	69	107	113	3
Weighted Score						0.30
% of Short-Term Borrowing Max. Remaining :	100.00	100.00	100.00	100.00	100.00	4
Weighted Score						0.40
% of Long-Term Debt Margin Remaining :	70.38	71.77	76.67	74.93	76.71	4
Weighted Score						0.40

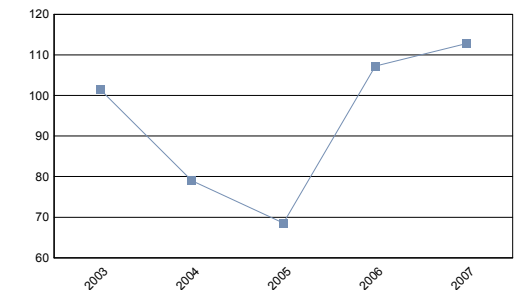
Fund Balance to Revenue Ratio



Expenditure to Revenue Ratio



Days Cash on Hand



FY 06 Profile Score 3.45

FY 07 Profile Score 3.55

Recognition

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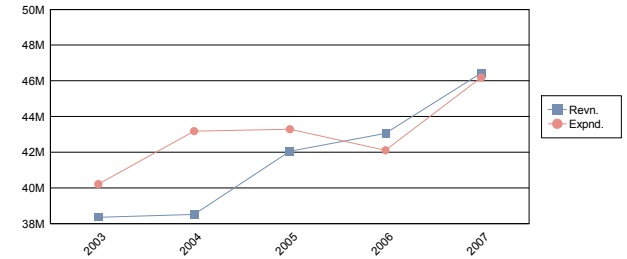
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Historical Data

***Operating Funds Summary :**

	2003	2004	2005	2006	2007
Beginning Fund Balance	8,542,204	7,305,387	2,660,950	2,089,109	8,041,699
+ Revenues	38,363,206	38,520,199	42,058,059	43,049,392	46,433,143
- Expenditures	40,208,052	43,178,022	43,283,900	42,115,167	46,188,068
= Results of Operations	(1,844,846)	(4,657,823)	(1,225,841)	934,225	245,075
+ Other Receipts and Adjustments	608,029	13,386	654,000	5,018,365	2,112,195
Ending Fund Balance	7,305,387	2,660,950	2,089,109	8,041,699	10,398,969
Working Cash Ending Fund Balance	7,128,769	7,022,986	7,069,593	11,737,418	10,117,039

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