School District Financial Profile

CRETE MONEE C U SCHOOL DIST 201U
UNIT
56-099-201U-26

Located in : CRETE WILL
Superintendent: DR ROBERTA L BERRY

Basis of Accounting: Gaap
Under Tax Cap: No

Financial Indicators :

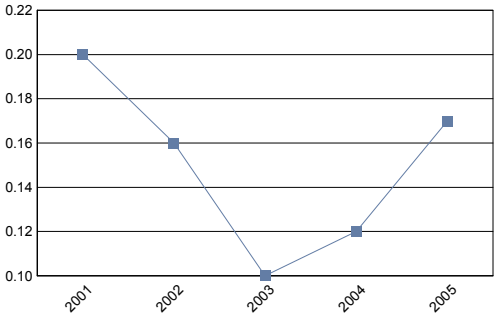
Historical Data

	2001	2002	2003	2004	**2005**	Score
Fund Balance to Revenue Ratio :	0.20	0.16	0.10	0.12	0.17	3
(Includes Educational, Operations & Maintenance, Transportation, Working Cash, and negative IMRF/FICA Funds)					Weighted Score	1.05

Total Fund Balance divided by 7,294,800
Total Revenue 40,641,063

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.

Fund Balance to Revenue Ratio

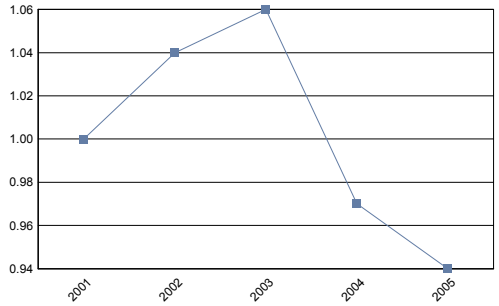


	2001	2002	2003	2004	**2005**	Score
Expenditure to Revenue Ratio :	1.00	1.04	1.06	0.97	0.94	4
(Includes Educational, Operations & Maintenance, Transportation, and Working Cash Funds)					Weighted Score	1.40

Total Expenditure divided by 38,553,913
Total Revenues 40,641,063

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.

Expenditure to Revenue Ratio

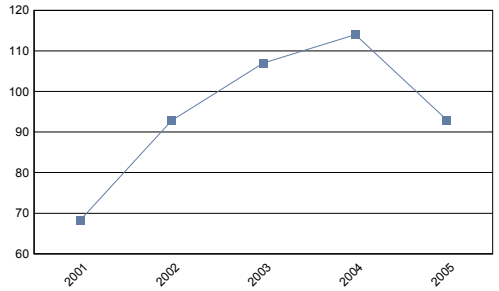


	2001	2002	2003	2004	**2005**	Score
Days Cash on Hand :	68	93	107	114	93	3
(Includes Educational, Operations & Maintenance, Transportation, and Working Cash Funds)					Weighted Score	0.30

Cash on Hand divided by 9,952,943
Expenditures per Day 107,094

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.

Days Cash on Hand



	2001	2002	2003	2004	**2005**	Score
% of Short-Term Borrowing Max. Remaining :	100.00	75.46	52.81	61.17	83.50	4
Tax Anticipation Warrants	3,200,000				Weighted Score	0.40
Short-Term Debt Max. Available	19,399,956					

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

	2001	2002	2003	2004	**2005**	Score
% of Long-Term Debt Margin Remaining :	41.38	45.92	52.53	0.23	1.02	1
Long-Term Debt Amount	75,209,901				Weighted Score	0.10

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

FY04 Profile Score 3.15
FY05 Profile Score 3.25 **Review**

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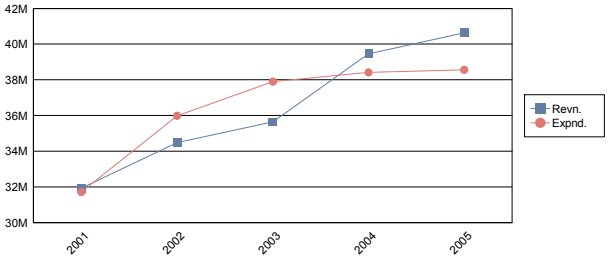
Historical Data

*Operating Funds Summary :	2001	2002	2003	2004	2005
Beginning Fund Balance	5,729,782	6,455,425	5,685,298	3,717,596	4,781,278
+ Revenues	31,923,982	34,481,970	35,639,208	39,458,754	40,641,063
- Expenditures	31,710,662	35,983,995	37,899,220	38,415,787	38,553,913
= Results of Operations	5,943,102	4,953,400	3,425,286	4,760,563	6,868,428
+ Other Receipts and Adjustments	532,284	731,898	223,188	20,715	426,372
Ending Fund Balance	6,475,386	5,685,298	3,648,474	4,781,278	7,294,800
Working Cash Ending Fund Balance	526,272	264,979	9,926	276,731	957,336

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