School District Financial Profile

orth Mac CUSD 34 nit 0-056-0340-26	Located in : Superintendent:			Macoupin			Basis of Accounting: Cash Under Tax Cap: Yes
inancial Indicators :	2010	2011	2012	2013	2014	Score	Fund Balance to Revenue Ratio
Fund Balance to Revenue Ratio:	0.00	0.160	0.079	0.120	0.252	4	1 and 2 and 20 10 10 10 10 10 10 10 10 10 10 10 10 10
(Includes Educational, Operations & Maintenance, Transportation, Working Cash, and negative IMRF/FICA Funds)					Weighted Score	1.40	0.30
Total Fund Balance divided by Total Revenue	3,380,983 13,416,753						0.25
The Fund Balance to Revenue Ratio reflects the impact of addition district, can be viewed as savings or checking account balances to 3, between .10 and zero scores 2 and a negative fund balance to rev	the average citizen. A ration						0.15
	2010	2011	2012	2013	2014	Score	0.05
Expenditure to Revenue Ratio :	0.00	0.96	1.093	0.937	0.888	4	0.00 to the tas the ta
(Includes Educational, Operations & Maintenance, Transporta	(Includes Educational, Operations & Maintenance, Transportation, and Working Cash Funds) Weighted Score						
Total Expenditure divided by Total Revenues	11,918,128 13,416,753				weighted seere	1.40	Expenditure to Revenue Ratio
The Expenditure to Revenue Ratio represents how much the schooless 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.			1.00
less than \$1.00 has a score of 4, between \$1.00 and \$1.10 scores 3, One-time expenditures made by the district, including construction when deficit spending occurs, the indicator score may be adjusted.	between \$1.10 and \$1.20	scores 2 and spending of	greater than \$1.20	scores 1.	2014 98	Score 3	
less than \$1.00 has a score of 4, between \$1.00 and \$1.10 scores 3, One-time expenditures made by the district, including construction	between \$1.10 and \$1.20 costs, are included in this $\frac{2010}{0}$	scores 2 and spending of ratio. Upon review of th 2011 60	greater than \$1.20 e remaining fund l	o scores 1. balance			0.80
less than \$1.00 has a score of 4, between \$1.00 and \$1.10 scores 3, One-time expenditures made by the district, including construction when deficit spending occurs, the indicator score may be adjusted. Days Cash on Hand: (Includes Educational, Operations & Maintenance, Transporta	between \$1.10 and \$1.20 costs, are included in this $\frac{2010}{0}$ tion, and Working Cash Fu	scores 2 and spending of ratio. Upon review of th 2011 60	greater than \$1.20 e remaining fund l	o scores 1. balance 2013	98	3	1.00 0.80 0.60 0.40
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less than \$1.00 has a score of 4, between \$1.00 and \$1.10 scores 3, One-time expenditures made by the district, including construction when deficit spending occurs, the indicator score may be adjusted. Days Cash on Hand: (Includes Educational, Operations & Maintenance, Transporta Cash on Hand divided by Expenditures per Day Days Cash on Hand reflects the number of days a school district wor greater scores 4, between 90 and 180 scores 3, between 30 and 5	between \$1.10 and \$1.20 costs, are included in this 2010 0 tion, and Working Cash Fu 3,246,756 33,106 ould be able to pay their av 2010 2010	scores 2 and spending of ratio. Upon review of the 2011 60 ands)	greater than \$1.20 e remaining fund l 2012 26 additional revenues ores 1.	2013 45 s. 180 days	98 Weighted Score	3 0.30 Score	1.00 0.80 0.60 0.40 0.20 0.00 Days Cash on Hand
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Recognition

FY 14 Profile Score 3.90

School District Financial Profile

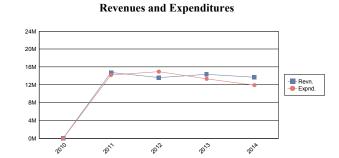
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Unit	Superintendent: Ms. Marica Cullen							
40-056-0340-26	Historical Data							
*Operating Funds Summary:	2010	2011	2012	2013	2014			
Beginning Fund Balance	0	1,827,751	2,354,373	1,004,865	1,988,131			
+ Revenues	0	14,743,969	13,603,458	14,324,102	13,702,983			
- Expenditures	0	14,186,702	14,952,966	13,340,836	11,918,128			
= Results of Operations	0	557,267	(1,349,508)	983,266	1,784,855			
+ Other Receipts and Adjustments	0	(30,645)	0	0	0			
Ending Fund Balance	0	2,354,373	1,004,865	1,988,131	3,772,986			
Working Cash Ending Fund Balance	0	704,546	759,122	815,794	872,902			

Girard

Located in:

North Mac CUSD 34



Cash

Yes

Basis of Accounting:

Under Tax Cap:

District's Comments Regarding the School District Financial Profile

^{*} 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.