

## School District Financial Profile

North Mac CUSD 34  
Unit  
40-056-0340-26

Located in : Girard  
Superintendent: Ms. Marica Cullen

Macoupin

Basis of Accounting: Cash  
Under Tax Cap: Yes

### 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.

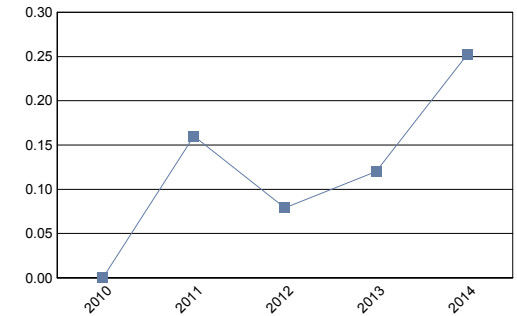
#### % of Long-Term Debt Margin Remaining :

Long-Term Debt Amount

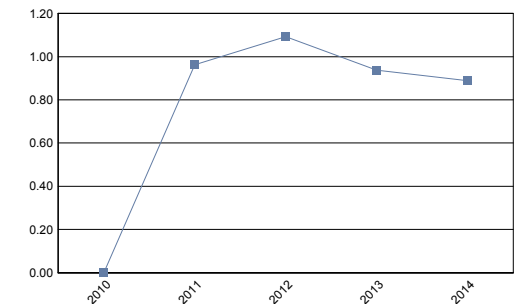
Represents how much long-term debt the district may incur.

Historical Data						
2010	2011	2012	2013	2014		Score
0.00	0.160	0.079	0.120	0.252		4
Weighted Score						1.40
0.00	0.96	1.093	0.937	0.888		4
Weighted Score						1.40
0	60	26	45	98		3
Weighted Score						0.30
0.00	100.00	100.00	100.00	100.00		4
Weighted Score						0.40
0.00	68.35	71.970	77.40	81.75		4
Weighted Score						0.40

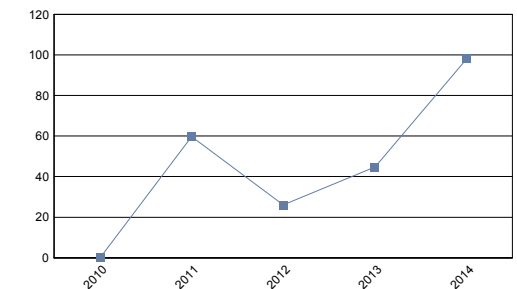
### Fund Balance to Revenue Ratio



### Expenditure to Revenue Ratio



### Days Cash on Hand



**FY 13 Profile Score 3.45**

**FY 14 Profile Score 3.90**

**Recognition**

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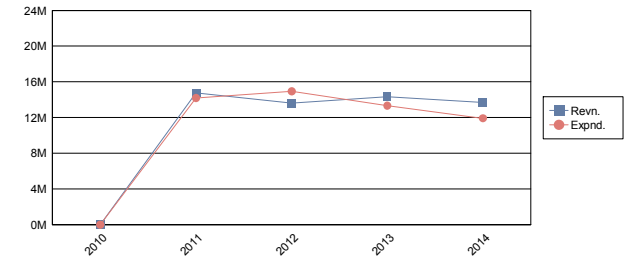
### Historical Data

#### \*Operating Funds Summary :

Beginning Fund Balance  
+ Revenues  
- Expenditures  
= Results of Operations  
+ Other Receipts and Adjustments  
Ending Fund Balance  
  
Working Cash Ending Fund Balance

	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

### 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