School District Financial Profile

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3.90 Recognition		FY 18 Profile Score		······			Represents how much long-term debt the district may incur.
	0.10	Weighted Score				19,750,301	Long-Term Debt Amount
+2 +2	-	-10.86	73.87	71.180	67.82	83.80	% of Long-Term Debt Margin Remaining:
2 s	Score	2019	2018	2017	2016	2015	
120					incur.	t-term debt the district may	Based on Tax Anticipation Warrants, this represents how much short-term debt the district may incur
200	0.40	Weighted Score				0 4,081,931	Tax Anticipation Warrants Short-Term Debt Max. Available
240	4	100.00	100.00	100.00	100.00	100.00	% of Short-Term Borrowing Max. Remaining:
320	Score	2019	2018	2017	2016	2015	
Days Cash on Hand			nues. 180 days	ny additional reven ld scores 1.	rage bills without a lays of cash on har	ald be able to pay their aver 3 scores 2 and less than 30 c	Days Cash on Hand reflects the number of days a school district would be able to pay their average bills without any additional revenues, 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.
0.70						8,582,076 35,380	Cash on Hand divided by Expenditures per Day
0.80	0.40	Weighted Score			ds)	ion, and Working Cash Fund	(Includes Educational, Operations & Maintenance, Transportation, and Working Cash Funds)
0.90	4	243	208	99	189	118	Days Cash on Hand:
1.00	Score	2019	2018	2017	2016	2015	
1.20			ue. Equal to or 1.20 scores 1. nd balance	ringing in as revening of greater than \$ of the remaining fu	y dollar they are b ores 2 and spendin itio. Upon review	district is spending for ever between \$1.10 and \$1.20 sc costs, are included in this ra	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						13,567,296	Total Revenues
	1.40	Weighted Score			ds)	ion, and Working Cash Fund	(Includes Educational, Operations & Maintenance, Transportation, and Working Cash Funds) Total Expenditure divided by
120 40/4 40/4 40/4 40/4 40/4	4	0.939	0.863	1.102	0.83	0.96	Expenditure to Revenue Ratio:
	Score	2019	2018	2017	2016	2015	
0.50			ances, to a and .10 scores	district. Fund Bal ores 4, between .25	and balances of the	Il revenues to the existing fine average citizen. A rationenue ratio scores 1.	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.
0.50						8,572,671 13,567,296	Total Fund Balance divided by Total Revenue
0.70	1.40	Weighted Score		Funds)	ative IMRF/FICA	ion, Working Cash, and neg	(Includes Educational, Operations & Maintenance, Transportation, Working Cash, and negative IMRF/FICA Funds)
	4	0.632	0.499	0.304	0.447	0.33	Fund Balance to Revenue Ratio :
Fund Balance to Revenue Ratio	Score	2019	2018	2017	2016	2015	Financial Indicators :
Charles the Cap.				ıl Data	Historical Data		40-056-0340-26
Basis of Accounting: Cash Under Tay Cap. Vac		Macoupin	Mac		Girard Dr. Jav Goble	Located in: Superintendent	North Mac CUSD 34 Unit
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School District Financial Profile

Working Cash Ending Fund Balance	Ending Fund Balance	 + Other Receipts and Adjustments 	= Results of Operations	- Expenditures	+ Revenues	Beginning Fund Balance	*Operating Funds Summary :	40-030-0340-20	North Mac CUSD 34 Unit
932,043	4,074,489	0	301,503	12,178,388	12,479,891	3,772,986	2015		Located in: Girard Superintendent: Dr. Jay Goble
991,439	4,678,180	0	603,691	12,156,814	12,760,505	4,074,489	2016	Historical Data	Girard t: Dr. Jay Gol
291,501	4,855,998	(240,000)	417,739	12,060,200	12,477,939	4,678,259	2017	Data	ole
352,774	6,942,283	0	2,086,285	11,575,687	13,661,972	4,855,998	2018		Z
1,220,849	8,593,191	800,000	850,909	12,736,907	13,587,816	6,942,282	2019		Macoupin
	11500K	12000K	12500K	13000K	13500K	14000K -	14500K		
Pors		•							
30 ₇₆		•						Rever	Basis of Accoun Under Tax Cap:
3017								Revenues and Expenditures	Basis of Accounting: Under Tax Cap:
3010		1	•					enditures	Cash Yes
				Revn.					

^{*} 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.