

School District Financial Profile

Lemont Twp HSD 210
High School
07-016-2100-17

Located in : Lemont
Superintendent: Dr. Mary Ticknor

Cook

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	23,448,676
Total Revenue	24,866,046

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	25,030,121
Total Revenues	24,866,046

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	23,469,791
Expenditures per Day	69,528

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	0
Short-Term Debt Max. Available	16,940,333

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	35,498,464
-----------------------	------------

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

Historical Data

2016	2017	2018	2019	2020	Score
0.97	0.940	0.936	0.979	0.943	4

Weighted Score 1.40

2016	2017	2018	2019	2020	Score
0.99	0.99	0.962	0.964	1.007	3

Weighted Score 1.05

2016	2017	2018	2019	2020	Score
352	341	351	365	338	4

Weighted Score 0.40

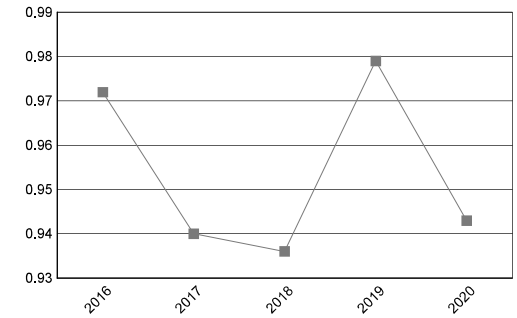
2016	2017	2018	2019	2020	Score
100.00	100.00	100.00	100.00	100.00	4

Weighted Score 0.40

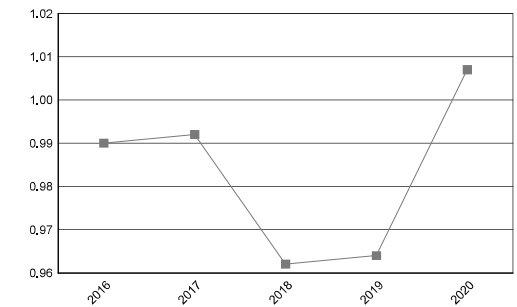
2016	2017	2018	2019	2020	Score
31.78	39.43	50.990	53.74	57.79	3

Weighted Score 0.30

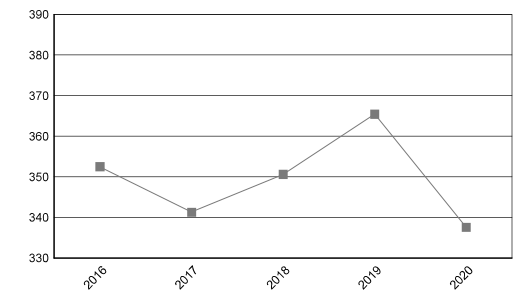
Fund Balance to Revenue Ratio



Expenditure to Revenue Ratio



Days Cash on Hand



FY 19 Profile Score 3.90

FY 20 Profile Score 3.55

Recognition

School District Financial Profile

Lemont Twp HSD 210
High School
07-016-2100-17

Located in : Lemont Cook
Superintendent: Dr. Mary Ticknor

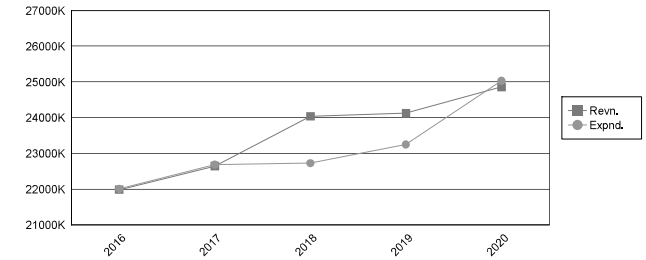
Basis of Accounting: Cash
Under Tax Cap: Yes

Historical Data

*Operating Funds Summary :

	2016	2017	2018	2019	2020
Beginning Fund Balance	20,589,920	21,314,858	21,218,312	22,489,789	5,891,688
+ Revenues	21,985,877	22,640,098	24,038,257	24,125,205	24,863,768
- Expenditures	22,010,116	22,685,822	22,728,320	23,247,989	25,030,121
= Results of Operations	(24,239)	(45,724)	1,309,937	877,216	(166,353)
+ Other Receipts and Adjustments	749,177	(50,822)	(38,460)	245,746	17,721,063
Ending Fund Balance	<u>21,314,858</u>	<u>21,218,312</u>	<u>22,489,789</u>	<u>23,612,751</u>	<u>23,446,398</u>
Working Cash Ending Fund Balance	5,178,257	5,205,903	5,267,008	5,376,668	5,497,198

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.