

## 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: No

### 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.

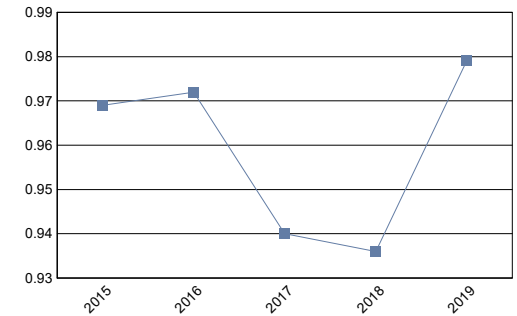
#### % of Long-Term Debt Margin Remaining :

Long-Term Debt Amount

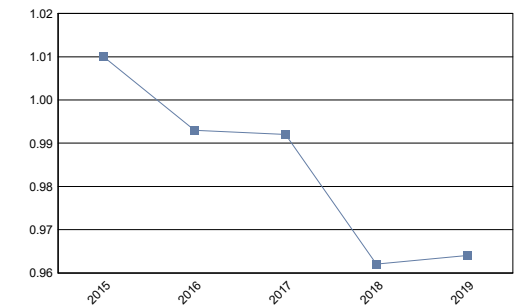
Represents how much long-term debt the district may incur.

Historical Data						
2015	2016	2017	2018	2019		Score
0.97	0.972	0.940	0.936	0.979		4
Weighted Score						1.40
1.01	0.99	0.992	0.962	0.964		4
Weighted Score						1.40
345	352	341	351	365		4
Weighted Score						0.40
100.00	100.00	100.00	100.00	100.00		4
Weighted Score						0.40
29.49	31.78	39.430	50.99	53.74		3
Weighted Score						0.30

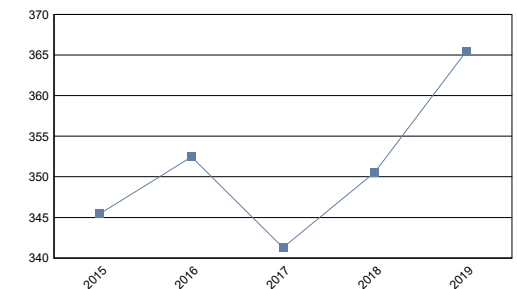
### Fund Balance to Revenue Ratio



### Expenditure to Revenue Ratio



### Days Cash on Hand



**FY 18 Profile Score 3.90**

**FY 19 Profile Score 3.90**

**Recognition**

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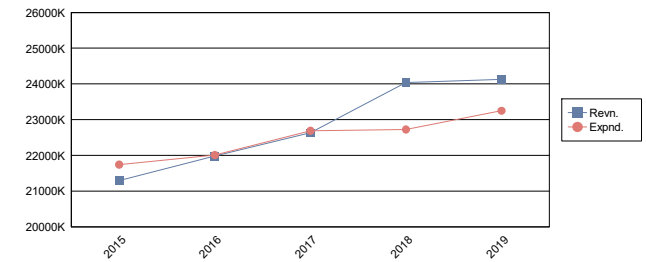
Basis of Accounting:      Cash  
Under Tax Cap:              No

### Historical Data

#### \*Operating Funds Summary :

	2015	2016	2017	2018	2019
Beginning Fund Balance	20,993,412	20,589,920	21,314,858	21,218,312	22,489,789
+ Revenues	21,296,824	21,985,877	22,640,098	24,038,257	24,125,205
- Expenditures	21,742,220	22,010,116	22,685,822	22,728,320	23,247,989
= Results of Operations	(445,396)	(24,239)	(45,724)	1,309,937	877,216
+ Other Receipts and Adjustments	41,904	749,177	(50,822)	(38,460)	245,746
Ending Fund Balance	20,589,920	21,314,858	21,218,312	22,489,789	23,612,751
Working Cash Ending Fund Balance	5,164,517	5,178,257	5,205,903	5,267,008	5,376,668

### 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.