

## 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

### Financial Indicators :

#### Historical Data

#### Fund Balance to Revenue Ratio :

	2010	2011	2012	2013	2014	Score	
	0.89	0.878	0.857	0.907	0.983	4	
						Weighted Score	1.40

(Includes Educational, Operations & Maintenance, Transportation, Working Cash, and negative IMRF/FICA Funds)

Total Fund Balance divided by  
Total Revenue

20,779,185	21,129,424
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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 :

	2010	2011	2012	2013	2014	Score	
	1.00	1.04	0.991	0.867	0.995	4	
						Weighted Score	1.40

(Includes Educational, Operations & Maintenance, Transportation, and Working Cash Funds)

Total Expenditure divided by  
Total Revenues

21,021,334	21,129,424
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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 :

	2010	2011	2012	2013	2014	Score	
	319	303	311	377	357	4	
						Weighted Score	0.40

(Includes Educational, Operations & Maintenance, Transportation, and Working Cash Funds)

Cash on Hand divided by  
Expenditures per Day

20,823,437	58,393
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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 :

	2010	2011	2012	2013	2014	Score	
	100.00	100.00	100.00	100.00	100.00	4	
						Weighted Score	0.40

Tax Anticipation Warrants  
Short-Term Debt Max. Available

0	29,537,622
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Based on Tax Anticipation Warrants, this represents how much short-term debt the district may incur.

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

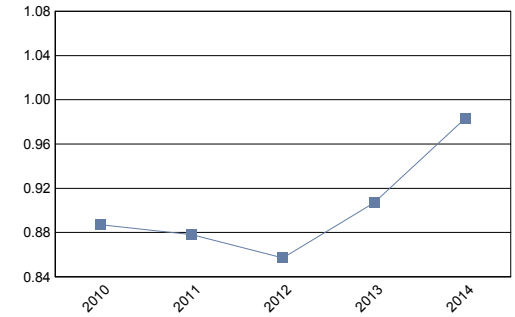
	2010	2011	2012	2013	2014	Score	
	45.19	45.17	38.340	8.10	31.78	2	
						Weighted Score	0.20

Long-Term Debt Amount

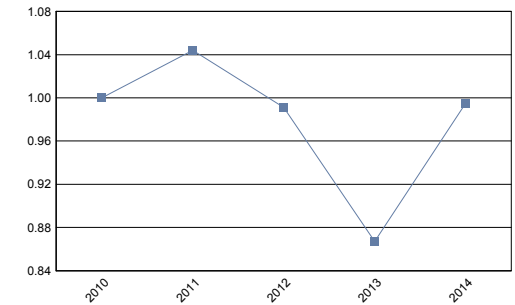
48,666,623
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Represents how much long-term debt the district may incur.

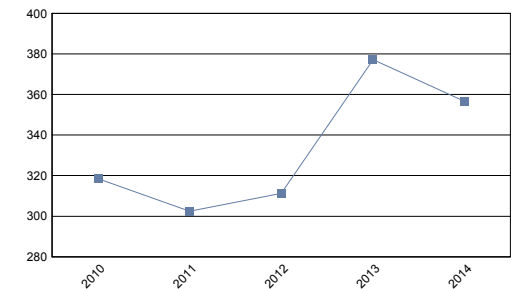
### Fund Balance to Revenue Ratio



### Expenditure to Revenue Ratio



### Days Cash on Hand



**FY 13 Profile Score 3.70**

**FY 14 Profile Score 3.80**

**Recognition**

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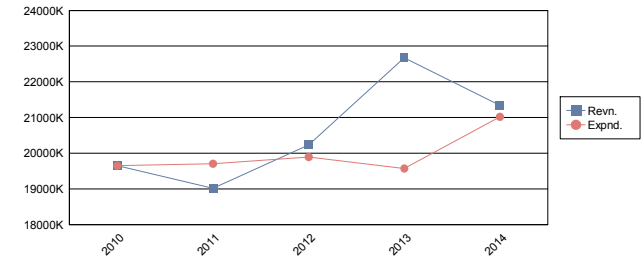
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### Historical Data

**\*Operating Funds Summary :**

	2010	2011	2012	2013	2014
Beginning Fund Balance	17,428,442	17,403,528	16,684,748	17,319,729	20,580,413
+ Revenues	19,651,463	19,014,971	20,234,747	22,676,264	21,343,651
- Expenditures	19,648,335	19,705,695	19,897,098	19,573,171	21,021,334
= Results of Operations	3,128	(690,724)	337,649	3,103,093	322,317
+ Other Receipts and Adjustments	(28,042)	(28,055)	297,332	157,591	90,682
Ending Fund Balance	17,403,528	16,684,749	17,319,729	20,580,413	20,993,412
Working Cash Ending Fund Balance	5,071,318	5,101,539	5,128,344	5,140,781	5,151,288

### 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