

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

Financial Indicators :

Fund Balance to Revenue Ratio :

	2012	2013	2014	2015	2016	Score
	0.86	0.907	0.983	0.969	0.972	4
						Weighted Score 1.40

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

Total Fund Balance divided by
Total Revenue

21,547,417
22,167,613

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 :

	2012	2013	2014	2015	2016	Score
	0.99	0.87	0.995	1.013	0.993	4
						Weighted Score 1.40

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

Total Expenditure divided by
Total Revenues

22,010,116
22,167,613

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 :

	2012	2013	2014	2015	2016	Score
	311	377	357	345	352	4
						Weighted Score 0.40

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

Cash on Hand divided by
Expenditures per Day

21,550,212
61,139

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 :

	2012	2013	2014	2015	2016	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
29,574,364

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

% of Long-Term Debt Margin Remaining :

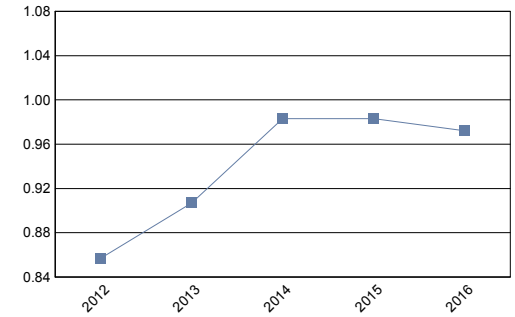
	2012	2013	2014	2014	2016	Score
	38.34	8.10	31.780	29.49	31.78	2
						Weighted Score 0.20

Long-Term Debt Amount

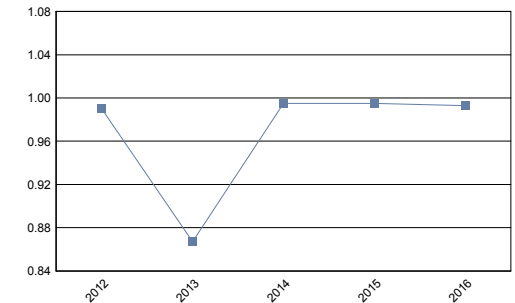
46,470,384

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

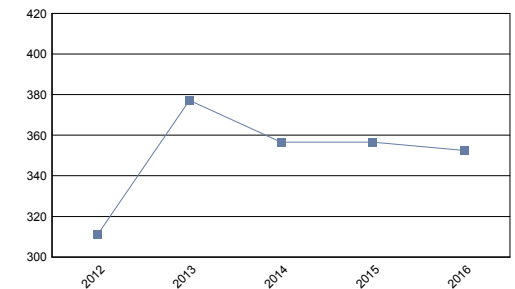
Fund Balance to Revenue Ratio



Expenditure to Revenue Ratio



Days Cash on Hand



FY 15 Profile Score 3.80

FY 16 Profile Score 3.80

Recognition

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Cook

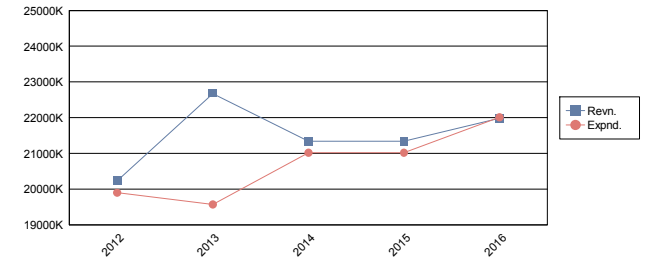
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Historical Data

***Operating Funds Summary :**

	2012	2013	2014	2015	2016
Beginning Fund Balance	16,684,748	17,319,729	20,580,413	20,993,412	20,589,920
+ Revenues	20,234,747	22,676,264	21,343,651	21,296,824	21,985,877
- Expenditures	19,897,098	19,573,171	21,021,334	21,742,220	22,010,116
= Results of Operations	337,649	3,103,093	322,317	(445,396)	(24,239)
+ Other Receipts and Adjustments	297,332	157,591	90,682	41,904	749,177
Ending Fund Balance	17,319,729	20,580,413	20,993,412	20,589,920	21,314,858
Working Cash Ending Fund Balance	5,128,344	5,140,781	5,151,288	5,164,517	5,178,257

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.