

Financial Profile Scores - Alphabetical Order

(FBRR - Fund Balance to Revenue Ratio and EXRV - Expenditures to Revenue Ratio have a Weighting of 35%, DCOH - Days Cash on Hand, STB - Short Term Borrowing, and LTD - Long Term Debt have a Weighting of 10%)

County	District Name	Data Year	FBRR <i>(1.4)</i>	EXRV <i>(1.4)</i>	DCOH <i>(0.4)</i>	STB <i>(0.4)</i>	LTD <i>(0.4)</i>	Total Score <i>(4.0)</i>	Designation <i>Recognition</i>	District Comments
KNOX	ABINGDON C U SCHOOL DIST 217	2004	0.35	1.05	0.10	0.30	0.30	2.10	Watch	
KNOX		2003	0.70	0.70	0.20	0.20	0.30	2.10	Watch	
CASS	A-C CENTRAL CUSD 262	2004	0.35	1.40	0.10	0.30	0.40	2.55	Watch	Our district has experienced a steady decline in state-to-local revenue ratios as well as continued reduction in farmland assessments. If the state intends to keep its "Second to None" pledge, then state funding must reflect a serious commitment to that end. Our district, though small and rural, has historically elected to manage a percentage of debt rather than cut programs. Our district test scores reflect a strong resolve in providing excellence in education even as we face unstable revenue. Clearly we are doing our part in spite of a lack of funding commitment from the state.
CASS		2003	0.35	1.05	0.10	0.20	0.30	2.00	Watch	
DUPAGE	ADDISON SCHOOL DIST 4	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
DUPAGE		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
LAKE	ADLAI E STEVENSON DIST 125	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
LAKE		2003	1.40	0.70	0.30	0.40	0.40	3.20	Review	
FRANKLIN	AKIN COMM CONS SCHOOL DIST 91	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
FRANKLIN		2003	1.40	0.70	0.30	0.40	0.40	3.20	Review	
CLINTON	ALBERS SCHOOL DISTRICT 63	2004	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
CLINTON		2003	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
MCHENRY	ALDEN HEBRON SCHOOL DIST 19	2004	1.40	0.35	0.20	0.40	0.40	2.75	Early Warning	Taxes were disbursed later than they have been in prior years; therefore, they were not reflected in the FY2004 annual audit. Had property taxes been disbursed as in prior years our Annual Financial Profile would have been 3.55.
MCHENRY		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
MERCER	ALEDO COMM UNIT SCH DIST 201	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
MERCER		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	

<i>County</i>	<i>District Name</i>	<i>Data Year</i>	<i>FBRR</i>	<i>EXRV</i>	<i>DCOH</i>	<i>STB</i>	<i>LTD</i>	<i>Total Score</i>	<i>Designation</i>	<i>District Comments</i>
	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
WARREN	ALEXIS C U SCH DIST 400	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
WARREN		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
WABASH	ALLENDALE C C SCHOOL DIST 17	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
WABASH		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
LASALLE	ALLEN-OTTER CREEK CCSD 65	2004	1.05	1.40	0.30	0.40	0.40	3.55	Recognition	
LASALLE		2003	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
COOK	ALSIP-HAZLGRN-OAKLWN S DIST 126	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
COOK		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
EFFINGHAM	ALTAMONT COMM UNIT SCH DIST 10	2004	1.05	1.40	0.20	0.40	0.30	3.35	Review	
EFFINGHAM		2003	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
MADISON	ALTON COMM UNIT SCHOOL DIST 11	2004	0.70	1.40	0.10	0.40	0.20	2.80	Early Warning	
MADISON		2003	0.35	1.05	0.10	0.40	0.20	2.10	Watch	
HENRY	ALWOOD COMM UNIT SCH DIST 225	2004	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
HENRY		2003	1.40	1.05	0.30	0.40	0.20	3.35	Review	
LEE	AMBOY COMM UNIT SCHOOL DIST 272	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
LEE		2003	0.35	1.05	0.10	0.40	0.40	2.30	Watch	
UNION	ANNA C C SCH DIST 37	2004	1.05	1.40	0.20	0.40	0.30	3.35	Review	
UNION		2003	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
UNION	ANNA JONESBORO COMM H S DIST 81	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
UNION		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
HENRY	ANNAWAN COMM UNIT SCH DIST 226	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
HENRY		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
LAKE	ANTIOCH C C SCHOOL DISTRICT 34	2004	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
LAKE		2003	1.40	0.70	0.30	0.40	0.20	3.00	Early Warning	
LAKE	APTAKISIC-TRIPP C C S DIST 102	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
LAKE		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
COOK	ARBOR PARK SCHOOL DISTRICT 145	2004	1.40	1.05	0.30	0.40	0.10	3.25	Review	
COOK		2003	1.40	1.05	0.30	0.40	0.20	3.35	Review	
DOUGLAS	ARCOLA C U SCHOOL DISTRICT 306	2004	0.70	1.05	0.10	0.40	0.20	2.45	Watch	
DOUGLAS		2003	1.05	0.70	0.20	0.40	0.20	2.55	Watch	
MACON	ARGENTA-OREANA COMM UNIT SCH D 1	2004	1.05	1.40	0.20	0.40	0.20	3.25	Review	
MACON		2003	1.05	1.40	0.20	0.40	0.10	3.15	Review	
COOK	ARGO COMM H S DIST 217	2004	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	P.T.A.B settlements and the unfunded liability of Special Education continue to strain the resources of the district.
COOK		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
COOK	ARLINGTON HEIGHTS SCH DIST 25	2004	1.40	1.05	0.40	0.40	0.20	3.45	Review	
COOK		2003	1.40	1.05	0.40	0.40	0.20	3.45	Review	
VERMILION	ARMSTRONG TWP HS DIST 225	2004	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
VERMILION		2003	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
VERMILION	ARMSTRONG-ELLIS CONS SCH DIST 61	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	Due to prudent fiscal management by the Armstrong-Ellis Board, Administration, and Staff, the Armstrong-Ellis School District has been able to maintain a strong financial position.
VERMILION		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
DOUGLAS	ARTHUR C U SCHOOL DIST 305	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
DOUGLAS		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
WASHINGTON	ASHLEY C C SCH DISTRICT 15	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
WASHINGTON		2003	1.40	0.70	0.30	0.40	0.40	3.20	Review	
LEE	ASHTON-FRANKLIN CENTER CUSD 275	2004	1.40	0.70	0.20	0.40	0.30	3.00	Early Warning	
LEE		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
FULTON	ASTORIA COMM UNIT SCH DIST 1	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
FULTON		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
MENARD	ATHENS COMM UNIT SCH DIST 213	2004	1.40	1.40	0.40	0.40	0.10	3.70	Recognition	The information has been verified by comparing to annual financial report.
MENARD		2003	1.40	1.40	0.40	0.40	0.10	3.70	Recognition	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
PIATT	ATWOOD HAMMOND C U SCH DIST 39	2004	1.40	0.70	0.20	0.40	0.10	2.80	Early Warning	
PIATT		2003	1.40	1.40	0.30	0.40	0.10	3.60	Recognition	
COOK	ATWOOD HEIGHTS DISTRICT 125	2004	1.40	1.05	0.30	0.40	0.10	3.25	Review	
COOK		2003	0.70	0.35	0.10	0.40	0.20	1.75	Watch	
SANGAMON	AUBURN COMM UNIT SCHOOL DIST 10	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
SANGAMON		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
KANE	AURORA EAST UNIT SCHOOL DIST 131	2004	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
KANE		2003	1.40	1.05	0.20	0.40	0.20	3.25	Review	
KANE	AURORA WEST UNIT SCHOOL DIST 129	2004	1.05	1.40	0.30	0.40	0.10	3.25	Review	District's current level of long term debt is due to construction growth.
KANE		2003	1.05	1.40	0.30	0.40	0.10	3.25	Review	
CLINTON	AVISTON SCHOOL DISTRICT 21	2004	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
CLINTON		2003	1.40	1.05	0.30	0.40	0.20	3.35	Review	
COOK	AVOCA SCHOOL DIST 37	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
COOK		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
FULTON	AVON COMM UNIT SCH DIST 176	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
FULTON		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
SANGAMON	BALL CHATHAM C U SCHOOL DIST 5	2004	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	The amount in section #5, under Total Long-Term Debt should be \$36,068,021 instead of \$36,067,021.
SANGAMON		2003	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	
LAKE	BANNOCKBURN SCHOOL DIST 106	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
LAKE		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
LAKE	BARRINGTON C U SCHOOL DIST 220	2004	1.05	1.40	0.30	0.40	0.30	3.45	Review	
LAKE		2003	1.05	1.40	0.20	0.40	0.30	3.35	Review	
PIKE	BARRY COMM UNIT SCHOOL DIST 1	2004	1.05	1.40	0.20	0.40	0.30	3.35	Review	
PIKE		2003	0.70	1.05	0.10	0.40	0.20	2.45	Watch	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
CLINTON	BARTELSON SCHOOL DISTRICT 57	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	As previously stated, reductions in Title I funding, NCLB, and special education costs have a negative impact on schools maintaining a balance budget.
CLINTON		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
PEORIA	BARTONVILLE SCHOOL DIST 66	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
PEORIA		2003	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning	
KANE	BATAVIA UNIT SCHOOL DIST 101	2004	1.05	1.05	0.30	0.30	0.30	3.00	Early Warning	
KANE		2003	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
LAKE	BEACH PARK C C SCHOOL DIST 3	2004	0.70	1.40	0.20	0.40	0.10	2.80	Early Warning	
LAKE		2003	0.70	0.70	0.30	0.30	0.10	2.10	Watch	
CASS	BEARDSTOWN C U SCH DIST 15	2004	0.70	1.40	0.20	0.40	0.10	2.80	Early Warning	Building Bonds for our new school affect this portion of the AFR greatly.
CASS		2003	0.70	1.05	0.10	0.40	0.10	2.35	Watch	
WILL	BEECHER C U SCH DIST 200U	2004	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
WILL		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
EFFINGHAM	BEECHER CITY C U SCHOOL DIST 20	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
EFFINGHAM		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
ST. CLAIR	BELLE VALLEY SCHOOL DIST 119	2004	1.05	1.40	0.30	0.40	0.40	3.55	Recognition	Belle Valley School District 119's score of 3.55 has shown improvement from the '03 profile score of 3.0 after the education tax rate was increased by voter approval. The District continues to monitor total expenditures and revenues throughout the fiscal year. The District has no short term borrowing and has 78.64% of long term debt margin remaining. The District's enrollment has remained stable for the past three years.
ST CLAIR		2003	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
ST. CLAIR	BELLEVILLE SCHOOL DIST 118	2004	0.35	1.05	0.10	0.40	0.10	2.00	Watch	
ST CLAIR		2003	0.35	0.70	0.10	0.40	0.10	1.65	Watch	
ST. CLAIR	BELLEVILLE TWP HS DIST 201	2004	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
ST CLAIR		2003	0.35	1.05	0.10	0.40	0.20	2.10	Watch	
COOK	BELLWOOD SCHOOL DIST 88	2004	0.70	1.05	0.10	0.40	0.20	2.45	Watch	
COOK		2003	1.05	0.70	0.20	0.40	0.20	2.55	Watch	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
BOONE	BELVIDERE C U SCH DIST 100	2004	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	
BOONE		2003	1.40	1.05	0.40	0.40	0.20	3.45	Review	
PIATT	BEMENT COMM UNIT SCHOOL DIST 5	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
PIATT		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
DUPAGE	BENJAMIN SCHOOL DISTRICT 25	2004	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
DUPAGE		2003	1.40	0.70	0.20	0.40	0.20	2.90	Early Warning	
DUPAGE	BENSENVILLE SCHOOL DISTRICT 2	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
DUPAGE		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
FRANKLIN	BENTON COMM CONS SCH DIST 47	2004	1.05	1.40	0.20	0.40	0.20	3.25	Review	District 47 is continuing to monitor its financial condition.
FRANKLIN		2003	0.70	1.05	0.10	0.40	0.20	2.45	Watch	
FRANKLIN	BENTON CONS HIGH SCHOOL DIST 103	2004	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	BCHS has experienced declining scores due to the fact we have had deficit spending for the last 5 years. Budget reductions have been made annually for the last three years. In addition, we anticipate several retirements over the next 5 years. These retirements will allow for additional cuts through attrition and lower salary expenditures.
FRANKLIN		2003	1.40	1.05	0.20	0.40	0.30	3.35	Review	
COOK	BERKELEY SCHOOL DIST 87	2004	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	
COOK		2003	1.40	1.05	0.40	0.40	0.10	3.35	Review	
COOK	BERWYN NORTH SCHOOL DIST 98	2004	1.40	1.05	0.40	0.40	0.10	3.35	Review	
COOK		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
COOK	BERWYN SOUTH SCHOOL DISTRICT 100	2004	1.05	1.05	0.30	0.40	0.10	2.90	Early Warning	
COOK		2003	0.70	0.70	0.20	0.40	0.10	2.10	Watch	
MADISON	BETHALTO C U SCHOOL DIST 8	2004	0.70	1.05	0.10	0.40	0.30	2.55	Watch	
MADISON		2003	0.70	0.70	0.10	0.40	0.30	2.20	Watch	
JEFFERSON	BETHEL SCHOOL DISTRICT 82	2004	1.40	1.05	0.20	0.40	0.30	3.35	Review	
JEFFERSON		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
LAKE	BIG HOLLOW SCHOOL DIST 38	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
LAKE		2003	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
VERMILION	BISMARCK HENNING C U SCHOOL DIST	2004	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
VERMILION		2003	1.40	1.05	0.20	0.40	0.20	3.25	Review	
COOK	BLOOM TWP HIGH SCH DIST 206	2004	1.40	1.05	0.30	0.40	0.30	3.45	Review	
COOK		2003	0.70	0.35	0.30	0.40	0.30	2.05	Watch	
DUPAGE	BLOOMINGDALE SCHOOL DISTRICT 13	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
DUPAGE		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
MCLEAN	BLOOMINGTON SCH DIST 87	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
MCLEAN		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
DEWITT	BLUE RIDGE COMM UNIT SCH DIST 18	2004	1.05	1.40	0.20	0.40	0.30	3.35	Review	
DEWITT		2003	0.70	1.05	0.10	0.40	0.30	2.55	Watch	
JEFFERSON	BLUFORD C C SCHOOL DIST 114	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
JEFFERSON		2003	0.70	1.05	0.10	0.40	0.30	2.55	Watch	
BOND	BOND CO C U SCHOOL DIST 2	2004	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
BOND		2003	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
KANKAKEE	BOURBONNAIS SCHOOL DIST 53	2004	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
KANKAKEE		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
GRUNDY	BRACEVILLE SCHOOL DIST 75	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
GRUNDY		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
STARK	BRADFORD COMM UNIT SCH DIST 1	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	Bradford CUSD #1 is in good financial condition. With good financial management and reasonable spending, the district could run a balanced budget next year (2005-2006).
STARK		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
KANKAKEE	BRADLEY BOURBONNAIS C HS D 307	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
KANKAKEE		2003	1.05	1.40	0.20	0.40	0.40	3.45	Review	
KANKAKEE	BRADLEY SCHOOL DIST 61	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
KANKAKEE		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	

<i>County</i>	<i>District Name</i>	<i>Data Year</i>	<i>FBRR</i>	<i>EXRV</i>	<i>DCOH</i>	<i>STB</i>	<i>LTD</i>	<i>Total Score</i>	<i>Designation</i>	<i>District Comments</i>
	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
CLINTON	BREESE SCHOOL DISTRICT 12	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
CLINTON		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
COOK	BREMEN COMM H S DISTRICT 228	2004	1.40	0.70	0.30	0.40	0.30	3.10	Review	
COOK		2003	1.40	0.70	0.40	0.40	0.40	3.30	Review	
PEORIA	BRIMFIELD C U SCHOOL DIST 309	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
PEORIA		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
COOK	BROOKFIELD LAGRANGE PARK S D 95	2004	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	Brookfield-LaGrange Park School District is proud to have maintained the highest rating, "Financial Recognition," from the State Board of Education although we have had to initiate major facility projects (roofing, electrical upgrades, flooring, & lighting).
COOK		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
ST. CLAIR	BROOKLYN UNIT DISTRICT 188	2004	1.05	1.40	0.30	0.40	0.40	3.55	Recognition	
ST CLAIR		2003	1.05	1.40	0.20	0.40	0.30	3.35	Review	
COOK	BROOKWOOD SCHOOL DIST 167	2004	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	
COOK		2003	1.40	1.05	0.40	0.40	0.10	3.35	Review	
BROWN	BROWN COUNTY C U SCH DIST 1	2004	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	The score has improved slightly from last year. We are edging closer to the Financial Review designation and hope to achieve that score during the coming year.
BROWN		2003	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
FAYETTE	BROWNSTOWN C U SCH DIST 201	2004	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
FAYETTE		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
CALHOUN	BRUSSELS COMM UNIT SCHOOL DIST 42	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
CALHOUN		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
JOHNSON	BUNCOMBE CONS SCHOOL DIST 43	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
JOHNSON		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
MACOUPIN	BUNKER HILL C U SCHOOL DIST 8	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	Bunker Hill Community Unit District #8 is continuing to spend revenue wisely and will continue to control expenditures.
MACOUPIN		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	

<i>County</i>	<i>District Name</i>	<i>Data Year</i>	<i>FBRR</i>	<i>EXRV</i>	<i>DCOH</i>	<i>STB</i>	<i>LTD</i>	<i>Total Score</i>	<i>Designation</i>	<i>District Comments</i>
	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
COOK	BURBANK SCHOOL DISTRICT 111	2004	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	
COOK		2003	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	
BUREAU	BUREAU VALLEY CUSD 340	2004	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
BUREAU		2003	1.40	1.05	0.20	0.40	0.20	3.25	Review	
COOK	BURNHAM SCHOOL DISTRICT 154-5	2004	0.70	1.05	0.20	0.40	0.40	2.75	Early Warning	
COOK		2003	1.05	0.35	0.20	0.40	0.30	2.30	Watch	
MCDONOUGH	BUSHNELL PRAIRIE CITY CUS D 170	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	Questions concerning this report should be addressed to District Superintendent: David W. Messersmith
MCDONOUGH		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
DUPAGE	BUTLER SCHOOL DISTRICT 53	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
DUPAGE		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
OGLE	BYRON COMM UNIT SCHOOL DIST 226	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
OGLE		2003	1.40	0.70	0.20	0.40	0.40	3.10	Review	
DUPAGE	C C SCHOOL DIST 181	2004	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
DUPAGE		2003	1.40	1.05	0.30	0.40	0.20	3.35	Review	
ST. CLAIR	CAHOKIA COMM UNIT SCH DIST 187	2004	0.35	1.05	0.10	0.40	0.10	2.00	Watch	
ST CLAIR		2003	0.35	1.05	0.10	0.10	0.10	1.70	Watch	
ALEXANDER	CAIRO UNIT SCHOOL DISTRICT 1	2004	1.05	1.40	0.20	0.40	0.10	3.15	Review	
ALEXANDER		2003	0.70	1.05	0.20	0.10	0.10	2.15	Watch	
CALHOUN	CALHOUN COMM UNIT SCH DIST 40	2004	0.70	1.40	0.20	0.40	0.10	2.80	Early Warning	
CALHOUN		2003	0.35	0.70	0.10	0.10	0.10	1.35	Watch	
COOK	CALUMET CITY SCHOOL DISTRICT 155	2004	0.35	1.05	0.10	0.40	0.10	2.00	Watch	
COOK		2003	0.70	0.35	0.10	0.40	0.10	1.65	Watch	
COOK	CALUMET PUBLIC SCHOOLS DIST 132	2004	0.35	1.05	0.10	0.40	0.20	2.10	Watch	
COOK		2003	0.70	0.70	0.10	0.40	0.20	2.10	Watch	
HENRY	CAMBRIDGE C U SCH DIST 227	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
HENRY		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
FULTON	CANTON UNION SCHOOL DIST 66	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
FULTON		2003	1.40	0.70	0.20	0.40	0.40	3.10	Review	
ROCK ISLAND	CARBON CLIFF-BARSTOW SCH DIST 36	2004	1.05	1.40	0.20	0.40	0.20	3.25	Review	Carbon Cliff-Barstow #36 has improved its financial status from Early Warning to Review this year due to the diligence of the Administration and the School Board.
ROCK ISLAND		2003	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
JACKSON	CARBONDALE COMM H S DISTRICT 165	2004	1.40	1.05	0.30	0.40	0.20	3.35	Review	The long term debt margin score is the result of a successful tax referendum to construct and equip a new high school campus.
JACKSON		2003	1.40	1.05	0.40	0.40	0.10	3.35	Review	
JACKSON	CARBONDALE ELEM SCH DIST 95	2004	1.05	0.70	0.20	0.40	0.20	2.55	Watch	The expenditure to revenue ratio was negatively impacted due to a \$732,826 early disbursement of FY04 property tax revenue that was received in FY03 and \$266,032 worth of construction completion that received revenue in prior fiscal years.
JACKSON		2003	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
MACOUPIN	CARLINVILLE C U SCHOOL DIST 1	2004	0.70	1.40	0.20	0.40	0.20	2.90	Early Warning	The District has shown marked improvement in it's financial profile over the last two years.
MACOUPIN		2003	0.70	1.05	0.20	0.20	0.20	2.35	Watch	
CLINTON	CARLYLE C U SCHOOL DISTRICT 1	2004	1.05	1.40	0.20	0.40	0.20	3.25	Review	
CLINTON		2003	0.70	1.05	0.10	0.40	0.20	2.45	Watch	
WHITE	CARMI-WHITE COUNTY C U S DIST 5	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
WHITE		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
SALINE	CARRIER MILLS-STONEFORT CUSD 2	2004	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
SALINE		2003	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
GREENE	CARROLLTON C U SCHOOL DIST 1	2004	1.05	1.40	0.20	0.40	0.30	3.35	Review	
GREENE		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
WILLIAMSON	CARTERVILLE C U SCH DIST 5	2004	1.05	1.40	0.20	0.40	0.20	3.25	Review	
WILLIAMSON		2003	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
HANCOCK	CARTHAGE COMM UNIT SCH DIST #338	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
HANCOCK		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
MCHENRY	CARY C C SCHOOL DIST 26	2004	1.05	0.35	0.20	0.40	0.30	2.30	Watch	
MCHENRY		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
CLARK	CASEY-WESTFIELD C U SCH DIST 4C	2004	1.40	1.05	0.30	0.40	0.30	3.45	Review	
CLARK		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
DUPAGE	CASS SCHOOL DIST 63	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
DUPAGE		2003	1.40	0.70	0.30	0.40	0.30	3.10	Review	
VERMILION	CATLIN C U SCH DIST 5	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
VERMILION		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
DUPAGE	CENTER CASS SCHOOL DIST 66	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
DUPAGE		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
SHELBY	CENTRAL A & M C U DIST #21	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
SHELBY		2003	1.05	0.70	0.20	0.40	0.30	2.65	Early Warning	
MARION	CENTRAL CITY SCHOOL DIST 133	2004	0.70	1.40	0.20	0.40	0.20	2.90	Early Warning	
MARION		2003	0.35	0.70	0.10	0.40	0.20	1.75	Watch	
KANE	CENTRAL COMM UNIT SCH DIST 301	2004	1.05	1.40	0.30	0.40	0.20	3.35	Review	
KANE		2003	1.05	1.40	0.30	0.30	0.20	3.25	Review	
IROQUOIS	CENTRAL COMM UNIT SCHOOL DIST 4	2004	1.05	1.40	0.20	0.40	0.10	3.15	Review	We are pleased to no longer be a part of the warning and/or watch list. Part of the change is due to the State completing all financial commitments to the District. Much of it is due to severe cutting of programs and services to schools. Part of it is due to selling working cash bonds further limiting our debt ratio which is low because of recent building addition. Further cuts will need to be made to maintain the rating. Our local residents already bear a heavy burdern in the are of tax rates. There needs to be a change in the way public schools are financed.
IROQUOIS		2003	0.70	1.05	0.10	0.40	0.10	2.35	Watch	
CLINTON	CENTRAL COMMUNITY H S DIST 71	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
CLINTON		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
ADAMS	CENTRAL CUSD #3	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
ADAMS		2003	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
ST. CLAIR	CENTRAL SCHOOL DIST 104	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
ST CLAIR		2003	1.40	0.70	0.30	0.40	0.30	3.10	Review	
TAZEWELL	CENTRAL SCHOOL DISTRICT 51	2004	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	
TAZEWELL		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
COOK	CENTRAL STICKNEY SCH DIST 110	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
COOK		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
MARION	CENTRALIA H S DIST 200	2004	1.05	1.40	0.20	0.40	0.10	3.15	Review	
MARION		2003	0.70	1.05	0.10	0.40	0.10	2.35	Watch	
MARION	CENTRALIA SCHOOL DIST 135	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
MARION		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
PULASKI	CENTURY COMM UNIT SCH DIST 100	2004	1.40	1.40	0.30	0.40	0.10	3.60	Recognition	
PULASKI		2003	1.05	1.40	0.30	0.40	0.10	3.25	Review	
PIATT	CERRO GORDO C U SCHOOL DIST 100	2004	1.40	1.05	0.30	0.40	0.20	3.35	Review	
PIATT		2003	1.40	0.70	0.30	0.40	0.20	3.00	Early Warning	
CARROLL	CHADWICK-MILLEDGEVILLE CUSD 399	2004	0.35	1.40	0.10	0.30	0.40	2.55	Watch	We will be maximizing the full extent of our tax rates against our equalized assessed valuation, which we have not previously done, in order to maximize our revenues. We have increased our local revenues for next year by \$270,000, and this amount of increase will be maintained each year in the future. We repaid loans from the Working Cash Fund and then permanently transferred funds to the Education Fund and abolished the Working Cash Fund. These actions have eliminated our internal debt. Prior to June 30, we will be permanently transferring \$100,000 from the Transportation Fund to the Education Fund. We have approximately \$200,000 of Life Safety work that has been paid from operating funds and will be returned when we issue Life/Safety bonds in the future. We are looking at expenditure reductions across the board in the areas of personnel, supplies and equipment, eliminating block scheduling and returning to traditional scheduling, and so on. Due to declining enrollments we are looking at the internal reorganization of our district, (moving from 2 buildings to 1 building), as well as external reorganization of our district (annexation, consolidation) and academic and athletic cooperatives with neighboring districts.
CARROLL		2003	0.35	0.70	0.10	0.30	0.40	1.85	Watch	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
CHAMPAIGN	CHAMPAIGN COMM UNIT SCH DIST 4	2004	1.05	1.05	0.30	0.40	0.40	3.20	Review	
CHAMPAIGN		2003	1.05	1.05	0.40	0.40	0.40	3.30	Review	
WILL	CHANEY-MONGE SCH DISTRICT 88	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
WILL		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
WILL	CHANNAHON SCHOOL DISTRICT 17	2004	1.40	1.05	0.30	0.40	0.10	3.25	Review	
WILL		2003	1.40	1.05	0.30	0.40	0.10	3.25	Review	
COLES	CHARLESTON C U SCHOOL DIST 1	2004	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
COLES		2003	1.40	1.05	0.30	0.40	0.20	3.35	Review	
MCLEAN	CHENOA C U SCHOOL DISTRICT 9	2004	1.05	1.40	0.30	0.40	0.40	3.55	Recognition	
MCLEAN		2003	0.70	1.05	0.10	0.40	0.40	2.65	Early Warning	
BUREAU	CHERRY SCHOOL DIST 92	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
BUREAU		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
RANDOLPH	CHESTER COMM UNIT SCH DIST 139	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
RANDOLPH		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
RANDOLPH	CHESTER N H SCHOOL DIST 122	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
RANDOLPH		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
LOGAN	CHESTER-EAST LINCOLN CCS DIST 61	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
LOGAN		2003	1.05	1.40	0.20	0.40	0.40	3.45	Review	
COOK	CHICAGO HEIGHTS SCHOOL DIST 170	2004	1.05	1.40	0.30	0.40	0.10	3.25	Review	
COOK		2003	0.35	0.70	0.20	0.40	0.10	1.75	Watch	
COOK	CHICAGO RIDGE SCHOOL DIST 127-5	2004	1.40	1.40	0.40	0.40	0.10	3.70	Recognition	
COOK		2003	1.40	1.40	0.40	0.40	0.10	3.70	Recognition	
FRANKLIN	CHRISTOPHER UNIT 99	2004	1.40	1.05	0.30	0.40	0.30	3.45	Review	
FRANKLIN		2003	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
COOK	CICERO SCHOOL DISTRICT 99	2004	1.40	0.70	0.30	0.40	0.10	2.90	Early Warning	
COOK		2003	1.40	0.70	0.30	0.40	0.10	2.90	Early Warning	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
IROQUOIS	CISSNA PARK COMM UNIT SCH DIST 6	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
IROQUOIS		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
COOK	CITY OF CHICAGO SCHOOL DIST 299	2004	0.70	1.05	0.20	0.40	0.40	2.75	Early Warning	
COOK		2003	0.70	1.05	0.20	0.40	0.40	2.75	Early Warning	
CLAY	CLAY CITY COMM UNIT DIST 10	2004	0.70	1.40	0.10	0.40	0.10	2.70	Early Warning	
CLAY		2003	0.70	0.35	0.10	0.40	0.10	1.65	Watch	
DEWITT	CLINTON C U SCHOOL DIST 15	2004	1.40	0.35	0.30	0.40	0.40	2.85	Early Warning	The revenue to expenditure differential is directly related to the construction of the new Clinton Jr. High School. 7.4 million dollars of the differential is directly related to the cost of the project. The actual differential minus the construction costs is approximately 2.9 million. The board of education did have close to 9 million dollars in the building fund to pay for the Jr. High Project. The board of education will also move approximately 1.4 million dollars from the education fund to help with the cost of the new building. 2.2 million dollars in cuts are not reflected in our expenditures over the last two fiscal years.
DEWITT		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
GRUNDY	COAL CITY C U SCHOOL DISTRICT 1	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
GRUNDY		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
UNION	COBDEN SCH UNIT DIST 17	2004	1.40	0.70	0.20	0.40	0.20	2.90	Early Warning	
UNION		2003	1.40	0.35	0.20	0.40	0.20	2.55	Watch	
MADISON	COLLINSVILLE C U SCH DIST 10	2004	0.70	1.40	0.10	0.40	0.20	2.80	Early Warning	
MADISON		2003	0.70	1.40	0.10	0.40	0.20	2.80	Early Warning	
HENRY	COLONA SCHOOL DISTRICT 190	2004	1.40	1.05	0.30	0.40	0.20	3.35	Review	
HENRY		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
MONROE	COLUMBIA COMM UNIT SCH DIST 4	2004	1.40	1.05	0.30	0.40	0.10	3.25	Review	
MONROE		2003	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning	
COOK	COMM CONS SCH DIST 59	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	District 59 funded \$1.9 million in building improvements through the use of City of Chicago Department of Aviation soundproofing reimbursements, Illinois First grant funding, and local operating funds. During 2003/04, District 59's tax revenue was reduced \$1.06 million dollars due to Cook County's issuance of tax refunds.
COOK		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
COOK	COMM CONS SCHOOL DIST 168	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
COOK		2003	1.40	1.05	0.40	0.40	0.20	3.45	Review	
COOK	COMM CONSOLIDATED SCH DIST 62	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	District 62's Fund Reserves continue to decline. The district has been forced to approach the taxpayers for an Education Tax Rate increase. The referendum in November, 2004 failed and one is currently pending for April, 2005. Expenditures continue to be on par with surrounding school districts with salaries and benefit costs being the primary 'drivers'. Revenue continues to be negatively impacted by the Cook County Tax Cap and, especially, the inappropriate manner in which property tax appeal payments are handled. Unfunded mandates also continue to have similar impacts. District 62 depends primarily on local taxpayer support and has continued to address creative ways to finance projects and pay off older non-bond debt via debt certificates issued in 2004 to take advantage of low interest rates and paying the new debt off in ten years so that costs of capital improvements are spread out over this time frame.
COOK		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
LAKE	COMM CONSOLIDATED SCH DISTRICT 46	2004	1.05	1.40	0.30	0.30	0.20	3.25	Review	
LAKE		2003	0.70	0.70	0.30	0.30	0.10	2.10	Watch	
FULTON	COMM UNIT SCH DIST 3 FULTON CTY	2004	1.05	1.40	0.20	0.40	0.10	3.15	Review	
FULTON		2003	0.70	0.70	0.10	0.40	0.20	2.10	Watch	
KANE	COMM UNIT SCH DIST 300	2004	0.70	1.05	0.20	0.40	0.30	2.65	Early Warning	
KANE		2003	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
DUPAGE	COMMUNITY CONS SCH DIST 180	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	Burr Ridge CCSD 180 continues to provide exceptional educational services to its highly diverse student population in a fiscally efficient manner. Due, in part, to Tax Caps in DuPage County, our tax rate is 75% of what the average state tax rate is for elementary school districts. However, a tax rate increase referendum is not in the Board of Education's plans for the near future. We, at CCSD 180, are proud of our status at the highest level of financial strength. For more information, contact Dr. Frank Rink, Superintendent, at 630-734-6600 or at frink@ccsd180.org.
DUPAGE		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
PERRY	COMMUNITY CONS SCH DIST 204	2004	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning	Three factors (i.e., TIF, State Aid, and a Building Addition) have negatively impacted the financial condition of this School District. Please know that the School District does not have control over two of these factors (i.e., TIF and State Aid), however, it does have control over factor #3. Factor #1 is the Pinckneyville TIF District #1. Virtually every business within the boundaries of this School District is located in TIF #1. All TIF property values were frozen to the School District in 1992. Further, one of these businesses is the largest employer in Perry County which means the loss of its annual increased property values has a great impact on this School District. The total estimated annual loss of revenues to the School District because of the TIF is \$70,000. Contrary to what TIF advocates claim, the State has not made-up the difference in lost TIF revenues to this School District. Factor #2 is inadequate State Aid funding. Truth is, the State suffered a great financial set back due to the 9-11 attack and has not been able to adequately fund its schools since. Also, the State employs a funding mechanism that depends heavily on "local property taxes" to fund schools. Consequently, schools with high property values have more funds on a per-pupil basis and schools with low property values have less funds on a per-pupil basis. The State has grappled with various options to minimize this problem for decades without success. Factor #3 is the recent Building Addition project. This project was essential because, according to Illinois State Board of Education calculations, this School was only large enough to serve 100 students even though enrollment has been above 200 students for many years. The Building Addition provided enough classroom space for 200 students. It should be noted that this School District's Board of Education took every step possible to keep local taxpayers from paying higher taxes to fund the Building Addition. The Board took a very conservative approach to providing its portion of the Building Addition project (i.e., 25%) when it decided not to sell bonds to fund its portion of the Building Addition project. Consequently, the School District expected to experience "cash-flow" problems for several years into the future. However, this problem is a short-term problem. In conclusion, it is the combination of these three factors that serve to negatively impact the financial status of this School District.
PERRY		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
WAYNE	COMMUNITY CONSOLIDATED DIST 6	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	These figures are correct. Efforts are being made to improve the Fund Balance to Revenue ratio to strengthen our Recognition score.
WAYNE		2003	1.40	0.35	0.20	0.40	0.30	2.65	Early Warning	
DUPAGE	COMMUNITY CONSOLIDATED S D 93	2004	1.40	1.05	0.30	0.40	0.30	3.45	Review	
DUPAGE		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
LAKE	COMMUNITY HIGH SCH DIST 128	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
LAKE		2003	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
LAKE	COMMUNITY HIGH SCH DISTRICT 117	2004	1.05	1.40	0.20	0.40	0.20	3.25	Review	The Board would like to thank the District 117 community for supporting its educational system.
LAKE		2003	0.70	1.05	0.20	0.40	0.20	2.55	Watch	
DUPAGE	COMMUNITY HIGH SCH DISTRICT 94	2004	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
DUPAGE		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
MCHENRY	COMMUNITY HIGH SCHOOL DIST 155	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
MCHENRY		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
COOK	COMMUNITY HIGH SCHOOL DIST 218	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
COOK		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
DUPAGE	COMMUNITY HIGH SCHOOL DIST 99	2004	0.70	1.05	0.40	0.40	0.30	2.85	Early Warning	Contact: Mark Staehlin, District Controller (630) 795-7122
DUPAGE		2003	1.05	1.05	0.40	0.40	0.40	3.30	Review	
LASALLE	COMMUNITY UNIT SCH DIST 2	2004	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	
LASALLE		2003	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	
SANGAMON	COMMUNITY UNIT SCHOOL DIST 16	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
SANGAMON		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
DUPAGE	COMMUNITY UNIT SCHOOL DIST 200	2004	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
DUPAGE		2003	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
ADAMS	COMMUNITY UNIT SCHOOL DIST 4	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
ADAMS		2003	0.70	1.05	0.10	0.40	0.40	2.65	Early Warning	
COOK	CONS HIGH SCHOOL DISTRICT 230	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
COOK		2003	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
MCHENRY	CONSOLIDATED SCHOOL DISTRICT 158	2004	0.35	0.70	0.30	0.10	0.10	1.55	Watch	Consolidated School District 158 has experienced student enrollment growth exceeding an average of 32% annually for the last four - five years. In the 2001-2002 school year, sixth day enrollment was 3,915, as compared to the current student enrollment of 6,200+, reflecting an increase of over 2,285 students, representing over 58%. This growth level is unprecedented (ranks #1 in the State) and will continue for at least the next four/five years with an estimated increase of students exceeding 4,000. General State Aid is based on the prior year best three months average daily attendance. The lag of funding does not match the expenditure support for the current student level. The assessed value has a corresponding significant increase over the same period. In 1999 the assessed value was \$285,289,940 as compared to \$876,000,000 in 2004, reflecting an increase of over \$590,000,000, representing 207% in four years. Over the last eleven years, the residential portion of the assessed value has increased from \$54,800,000+ in 1993 to \$661,000,000+ in 2004, reflecting an increase of over \$606,200,000, representing 1,106%. The residential property represented approximately 60% of the total assessed value in 1993. In 2004, the residential property represented approximately 90% of the total assessed value. Due to the student growth pattern resulting in housing (classroom) needs and the assessed value levels, the District has been at the maximum debt limit annually to provide funding for the construction projects. This area has been monitored closely and will continue to need specific planning for the long term planning (and big picture). The property tax assessment cycle is completed on an annual basis based on the prior year assessment level. Due to the significant growth, the lag of property tax receipts based on the assessed value does not match the sources of revenue with the expenditures in the current budget year. The School District is required to spend the budget money prior to the receipt due to the student enrollment levels. The State has consistently been late in disbursing funds to the District, in addition to reducing various funding levels after budget adoptions. The lag in State funding formulas creates cash flow and budget issues for the local School District. Over the last three years, the District has reduced expenditures and increased revenues by a combined total of approximately \$6,000,000. In November 2004, the District voters approved a \$.55 Education Fund tax rate that will be phased in per the property tax extension limitation law formula. The District will remain in serious financial condition, deficit management and cash flow concerns for the forthcoming years due to the unprecedented student enrollment growth and mismatch of revenues and expenditures. The District has developed deficit management plans. Outside input has been received from a number of sources. The District has also appointed a citizens advisory committee to provide comment for planning. The Fiscal Office has continually and consistently advised the Board of Education and community of these issues and the financial planning required reflecting restraint in spending patterns to achieve deficit management goals. Legislative attention will need to be emphasized in addition to the local responsibility of the Board of Education. Please visit the Consolidated School District 158 web site for additional

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
MCHENRY		2003	0.70	1.05	0.30	0.30	0.40	2.75	Early Warning	
COOK	COOK COUNTY SCHOOL DIST 130	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
COOK		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
LIVINGSTON	CORNELL C C SCH DIST 426	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
LIVINGSTON		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
LIVINGSTON	CORNELL COMM H S DIST 70	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
LIVINGSTON		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
RANDOLPH	COULTERVILLE UNIT SCHOOL DIST 1	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
RANDOLPH		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
COOK	COUNTRY CLUB HILLS SCH DIST 160	2004	0.35	0.70	0.10	0.40	0.20	1.75	Watch	School District #160 has carried negative balances in the Transportation Fund and the Operation and Maintenance Fund since 1992. With expansion of programs and staff due to state and federal mandates and growth of the community (enrollment), district #160's costs have increased tremendously. The district recognizes this position and is seeking a referendum for funding bonds and will cut it's budget by 1.5 million for the 2005-06 school year.
COOK		2003	1.05	0.70	0.20	0.40	0.20	2.55	Watch	
SHELBY	COWDEN-HERRICK CUSD 3A	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
SHELBY		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
WILLIAMSON	CRAB ORCHARD C U SCH DIST 3	2004	1.05	1.40	0.30	0.40	0.20	3.35	Review	Crab Orchard is in the process of finishing a construction project. Bonds were sold in 2002 to pay the local share.
WILLIAMSON		2003	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
IROQUOIS	CRESCENT CITY C C SCHOOL DIST 275	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
IROQUOIS		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
IROQUOIS	CRESCENT IROQUOIS COMM DIST 252	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
IROQUOIS		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
OGLE	CRESTON COMM CONS SCHOOL DIST 161	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	Creston School District continues to improve its financial profile.
OGLE		2003	1.40	0.70	0.20	0.40	0.40	3.10	Review	

information (<http://www.d158.k12.il.us>). If there should be any questions, please contact the Office of Fiscal Services or the Superintendent at 847-659-6158.

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
WILL	CRETE MONEE C U SCHOOL DIST 201U	2004	1.05	1.40	0.30	0.30	0.10	3.15	Review	The district is pleased to have improved our financial status over the prior year. The district's financial score increased by 0.15 points. This increase moved the district from the Financial Early Warning category up to the Financial Review category.
WILL		2003	1.05	1.05	0.30	0.30	0.30	3.00	Early Warning	
TAZEWELL	CREVE COEUR SCHOOL DISTRICT 76	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
TAZEWELL		2003	1.40	1.05	0.30	0.40	0.20	3.35	Review	
MCHENRY	CRYSTAL LAKE C C SCH DIST 47	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
MCHENRY		2003	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
CUMBERLAND	CUMBERLAND C U SCHOOL DIST 77	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
CUMBERLAND		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
JOHNSON	CYPRESS SCHOOL DIST 64	2004	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
JOHNSON		2003	1.40	0.35	0.20	0.40	0.30	2.65	Early Warning	
STEPHENSON	DAKOTA COMM UNIT SCH DIST 201	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
STEPHENSON		2003	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
HANCOCK	DALLAS CITY C U SCH DIST 336	2004	1.05	1.40	0.20	0.40	0.30	3.35	Review	
HANCOCK		2003	1.05	0.70	0.20	0.40	0.30	2.65	Early Warning	
BUREAU	DALZELL SCHOOL DISTRICT 98	2004	1.40	0.35	0.20	0.40	0.40	2.75	Early Warning	The school district's deteriorating revenue situation is exacerbated by the State of Illinois's increasing restrictions on school district access to local revenue coupled with a loss of many state and federal funded revenue streams and insufficient general state aid to make up the difference.
BUREAU		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
CLINTON	DAMIANSVILLE SCHOOL DISTRICT 62	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	Even though we struggle with limited finances, we are barely staying afloat.
CLINTON		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
VERMILION	DANVILLE C C SCHOOL DIST 118	2004	0.70	1.05	0.20	0.40	0.30	2.65	Early Warning	
VERMILION		2003	1.05	0.70	0.20	0.40	0.30	2.65	Early Warning	
DUPAGE	DARIEN SCHOOL DIST 61	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
DUPAGE		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
MACON	DECATUR SCHOOL DISTRICT 61	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
MACON		2003	1.05	1.40	0.20	0.40	0.40	3.45	Review	
TAZEWELL	DEER CREEK-MACKINAW CUSD 701	2004	1.40	1.05	0.30	0.40	0.30	3.45	Review	
TAZEWELL		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
LASALLE	DEER PARK C C SCHOOL DIST 82	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
LASALLE		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
LAKE	DEERFIELD SCHOOL DIST 109	2004	0.70	1.05	0.30	0.40	0.30	2.75	Early Warning	
LAKE		2003	1.40	1.05	0.30	0.40	0.10	3.25	Review	
DEKALB	DEKALB COMM UNIT SCH DIST 428	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
DEKALB		2003	1.40	0.35	0.30	0.40	0.40	2.85	Early Warning	
PIATT	DELAND-WELDON C U SCH DIST 57	2004	1.05	1.05	0.30	0.40	0.40	3.20	Review	
PIATT		2003	1.40	0.70	0.30	0.40	0.40	3.20	Review	
TAZEWELL	DELAVAN COMM UNIT DIST 703	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
TAZEWELL		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
BUREAU	DEPUE UNIT SCHOOL DIST 103	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
BUREAU		2003	1.05	1.40	0.20	0.40	0.40	3.45	Review	
JACKSON	DESOTO CONS SCHOOL DISTRICT 86	2004	1.40	1.05	0.30	0.40	0.10	3.25	Review	
JACKSON		2003	1.40	1.40	0.30	0.40	0.10	3.60	Recognition	
LAKE	DIAMOND LAKE SCHOOL DIST 76	2004	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	The Diamond Lake School District 76 has continued to maintain a balanced budget for the past six years. In fact, in each year, our revenue has exceeded expenditures.
LAKE		2003	1.05	1.05	0.30	0.30	0.20	2.90	Early Warning	
EFFINGHAM	DIETERICH COMM UNIT SCH DIST 30	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
EFFINGHAM		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
LASALLE	DIMMICK C C SCHOOL DIST 175	2004	1.40	0.70	0.30	0.40	0.20	3.00	Early Warning	With the construction of our new building our per pupil expenditure rose reflecting this added expense.
LASALLE		2003	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
TAZEWELL	DISTRICT 50 SCHOOLS	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
TAZEWELL		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
SANGAMON	DIVERNON C U SCHOOL DIST 13	2004	0.35	1.05	0.20	0.10	0.30	2.00	Watch	
SANGAMON		2003	0.35	0.70	0.20	0.10	0.30	1.65	Watch	
LEE	DIXON UNIT SCHOOL DIST 170	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
LEE		2003	1.05	1.05	0.30	0.40	0.40	3.20	Review	
JEFFERSON	DODDS COMM CONS SCHOOL DIST 7	2004	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
JEFFERSON		2003	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
COOK	DOLTON SCHOOL DISTRICT 148	2004	1.40	1.05	0.30	0.40	0.10	3.25	Review	
COOK		2003	1.40	1.05	0.30	0.40	0.10	3.25	Review	
COOK	DOLTON SCHOOL DISTRICT 149	2004	0.70	1.05	0.20	0.20	0.10	2.25	Watch	
COOK		2003	1.05	0.70	0.20	0.40	0.20	2.55	Watch	
UNION	DONGOLA SCH UNIT DIST 66	2004	0.70	1.40	0.20	0.40	0.20	2.90	Early Warning	
UNION		2003	0.35	1.05	0.10	0.40	0.20	2.10	Watch	
IROQUOIS	DONOVAN COMM UNIT SCHOOL DIST 3	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
IROQUOIS		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
DUPAGE	DOWNERS GROVE GRADE SCH DIST 58	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
DUPAGE		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
DUPAGE	DU PAGE HIGH SCHOOL DIST 88	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
DUPAGE		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
PERRY	DU QUOIN C U SCHOOL DISTRICT 300	2004	0.70	1.40	0.10	0.40	0.20	2.80	Early Warning	The district continues to address a number of financial issues without the assistance of any substantial increases in state aid over the past three years. The district has made several cuts in staffing to improve our financial standing. The district though continues to make annual yearly progress (AYP) at each school level and as a district.
PERRY		2003	0.70	1.05	0.10	0.40	0.20	2.45	Watch	
PEORIA	DUNLAP C U SCHOOL DIST 323	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
PEORIA		2003	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
ST. CLAIR	DUPO COMM UNIT SCH DISTRICT 196	2004	1.05	1.40	0.20	0.40	0.10	3.15	Review	Dupo District 196 continues to work hard to maintain fiscal solvency and use tax dollars to provide the best education possible for our students. This report indicates that we have improved our fiscal position when measured against the previous years.
ST CLAIR		2003	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning	
WINNEBAGO	DURAND C U SCH DIST 322	2004	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	The District Financial Profile Score for Durand CUSD #322 increased from 2.20 (early warning) in 2003 to 3.80 (financial recognition) in 2004. The scores are on a scale of 1.00 to 4.00, with 4.00 being the highest score. This is misleading for various reasons that require some explanation. First, the district's annual financial report is prepared using the cash basis of accounting. As a result of this, the district's revenues, cash, and fund balances can vary greatly from year to year depending on the timing of the county's distribution of property tax bills and the amount of early property taxes subsequently collected. Early taxes is a term that refers to taxes collected in June for the upcoming fiscal year which begins on July 1. Property tax bills were mailed out extremely late in 2003 and the first installment on taxes was not due until July 21. As a result, early taxes collected in June of 2003 were significantly lower than those collected in June of 2004. This caused fiscal year 2003 revenues, cash, and fund balances to be significantly lower than the comparable numbers from fiscal year 2004 and might lead someone to conclude that the district's financial position improved dramatically during fiscal year 2004. Second, the district has oversight responsibility for the Dolan Education Center, a school operated at the Maryville Farm Campus, a residence for orphans placed there by the state. The financial activity for Dolan is included in the district's annual financial report. Annually, because of delays in state funding of the orphanage program at Dolan, the district borrows money to cover expenses of that program until state funding is received in the next fiscal year. This borrowing reduces district fund balances in the annual financial report and has a negative impact on various ratios that make up the District Financial Profile. To summarize, in order to draw meaningful conclusions from our financial profile, the impact of early taxes and Dolan must be factored out of the scoring. When this is done, the district's adjusted financial profile scores for 2003 and 2004 are 3.60 and 3.70 respectively, both of which fall into the financial recognition category, the highest category in the state's scoring system. Without adjusting for these factors, it would appear that the district's financial position changed dramatically from 2003 to 2004. Actually, we just maintained our financial position, realizing a small increase in our financial profile score.
WINNEBAGO		2003	1.05	0.35	0.20	0.40	0.20	2.20	Watch	
LIVINGSTON	DWIGHT COMMON SCHOOL DIST 232	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
LIVINGSTON		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
LIVINGSTON	DWIGHT TWP H S DIST 230	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
LIVINGSTON		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
LASALLE	EARLVILLE COMM UNIT SCH DIST 9	2004	1.40	1.05	0.40	0.40	0.20	3.45	Review	
LASALLE		2003	1.40	1.05	0.40	0.40	0.20	3.45	Review	
MADISON	EAST ALTON SCHOOL DISTRICT 13	2004	0.70	1.40	0.20	0.20	0.10	2.60	Watch	
MADISON		2003	0.35	1.05	0.10	0.30	0.10	1.90	Watch	
MADISON	EAST ALTON-WOOD RIVER C H S D 14	2004	0.35	0.70	0.10	0.20	0.20	1.55	Watch	
MADISON		2003	0.35	0.70	0.10	0.30	0.10	1.55	Watch	
WHITESIDE	EAST COLOMA SCHOOL DIST 12	2004	1.05	1.40	0.30	0.40	0.40	3.55	Recognition	
WHITESIDE		2003	0.70	0.35	0.30	0.20	0.40	1.95	Watch	
JODAVIESS	EAST DUBUQUE UNIT SCH DIST 119	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
JO DAVIESS		2003	1.40	0.70	0.30	0.40	0.40	3.20	Review	
COOK	EAST MAINE SCHOOL DIST 63	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	District 63 reduced the budget by \$3 million for the 2003-04 fiscal year in an attempt to reduce the budget deficit. This move should not have taken the district from the position of "Financial Warning" to "Financial Recognition" in one year. In fact, for 2003-2004, the expenditures to revenue ratio is overstated based on the District receiving a \$1.3 million school construction grant for projects completed in fiscal year 2001-2002. Excluding this reimbursement from revenues, the expenditures to revenue ratio for 2003-2004 would be 1.05, which would bring the Total Profile Score to 3.45. This moves the District from the "Financial Warning" category to the "Financial Review" category, which makes sense based on the deficit reduction steps taken by the District.
COOK		2003	1.40	0.35	0.30	0.40	0.30	2.75	Early Warning	
ROCK ISLAND	EAST MOLINE SCHOOL DISTRICT 37	2004	1.05	1.40	0.20	0.40	0.20	3.25	Review	
ROCK ISLAND		2003	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
TAZEWELL	EAST PEORIA COMM H S DIST 309	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
TAZEWELL		2003	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
TAZEWELL	EAST PEORIA SCHOOL DISTRICT 86	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
TAZEWELL		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
COOK	EAST PRAIRIE SCHOOL DIST 73	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
COOK		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
RICHLAND	EAST RICHLAND C U SCH DIST 1	2004	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
RICHLAND		2003	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning	
ST. CLAIR	EAST ST LOUIS SCHOOL DIST 189	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
ST CLAIR		2003	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
CARROLL	EASTLAND COMM UNIT SCH DIST 308	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
CARROLL		2003	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
EDGAR	EDGAR COUNTY C U DIST 6	2004	1.40	1.05	0.30	0.40	0.10	3.25	Review	Our district will continue our current bond issue for the new building until 2014. Our district has made major cutbacks for the third consecutive year due to declining revenues especially another 10% farmland EAV drop and now increased exemptions drastically diminishing local revenue.
EDGAR		2003	1.40	0.70	0.30	0.40	0.10	2.90	Early Warning	
CHRISTIAN	EDINBURG C U SCH DIST 4	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
CHRISTIAN		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
EDWARDS	EDWARDS COUNTY C U SCH DIST 1	2004	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
EDWARDS		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
MADISON	EDWARDSVILLE C U SCHOOL DIST 7	2004	0.70	1.05	0.20	0.40	0.20	2.55	Watch	
MADISON		2003	0.70	1.05	0.20	0.40	0.20	2.55	Watch	
EFFINGHAM	EFFINGHAM COMM UNIT SCH DIST 40	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
EFFINGHAM		2003	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
ALEXANDER	EGYPTIAN COMM UNIT SCH DIST 5	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
ALEXANDER		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
WOODFORD	EL PASO C U DISTRICT 375	2004	1.05	1.40	0.20	0.40	0.30	3.35	Review	As of July 1, 2004, the district merged with another school district forming a new district.
WOODFORD		2003	0.70	1.05	0.10	0.40	0.20	2.45	Watch	
SALINE	ELDORADO COMM UNIT DISTRICT 4	2004	0.35	1.40	0.10	0.30	0.20	2.35	Watch	
SALINE		2003	0.35	1.05	0.10	0.30	0.20	2.00	Watch	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
COOK	ELEM SCHOOL DISTRICT 159	2004	1.40	0.35	0.20	0.40	0.20	2.55	Watch	
COOK		2003	1.40	0.70	0.30	0.40	0.20	3.00	Early Warning	
DUPAGE	ELMHURST SCHOOL DIST 205	2004	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	The District would continue to maintain the rating of "Review" had we continued to use the cash basis of accounting. The reason the rating differs is that the fund balances are lower under the modified accrual basis of accounting than under the cash basis of accounting due to the recognition of liabilities for year-end accounts payable and health care claims. In 2004, the District's revenues and expenditures increased in proportion to each other. However, its fund balances remained fairly steady. Consequently, the ratio of fund balances to revenues dropped. The amount of the drop (4%) put that score in the next category ("3"). This was enough to lower the overall score from 3.35 to 3.00, thus earning the "Warning" designation.
DUPAGE		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
PEORIA	ELMWOOD C U SCHOOL DISTRICT 322	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
PEORIA		2003	1.40	0.70	0.20	0.40	0.30	3.00	Early Warning	
COOK	ELMWOOD PARK C U SCH DIST 401	2004	1.05	1.40	0.30	0.40	0.20	3.35	Review	
COOK		2003	0.35	1.40	0.20	0.40	0.20	2.55	Watch	
JACKSON	ELVERADO C U SCHOOL DIST 196	2004	0.35	1.05	0.20	0.10	0.10	1.80	Watch	
JACKSON		2003	0.35	1.05	0.20	0.20	0.10	1.90	Watch	
WILL	ELWOOD C C SCH DIST 203	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
WILL		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
LAKE	EMMONS SCHOOL DISTRICT 33	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
LAKE		2003	1.05	0.35	0.20	0.40	0.40	2.40	Watch	
WHITESIDE	ERIE COMM UNIT SCH DIST 1	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	Good score
WHITESIDE		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
OGLE	ESWOOD C C DISTRICT 269	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
OGLE		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
WOODFORD	EUREKA C U DIST 140	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
WOODFORD		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
COOK	EVANSTON C C SCHOOL DIST 65	2004	1.05	1.40	0.20	0.40	0.30	3.35	Review	
COOK		2003	1.05	1.40	0.20	0.40	0.30	3.35	Review	
COOK	EVANSTON TWP H S DIST 202	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
COOK		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
COOK	EVERGREEN PARK COMM HI SCH D 231	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
COOK		2003	1.40	0.35	0.20	0.40	0.30	2.65	Early Warning	
COOK	EVERGREEN PK ELEM SCH DIST 124	2004	1.40	1.05	0.30	0.40	0.20	3.35	Review	
COOK		2003	1.40	1.05	0.40	0.40	0.20	3.45	Review	
FRANKLIN	EWING NORTHERN C C DISTRICT 115	2004	1.05	1.40	0.30	0.40	0.40	3.55	Recognition	
FRANKLIN		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
WAYNE	FAIRFIELD COMM H S DIST 225	2004	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	
WAYNE		2003	0.70	0.35	0.20	0.40	0.40	2.05	Watch	
WAYNE	FAIRFIELD PUBLIC SCHOOL DIST 112	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	This report includes Annexation information.
WAYNE		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
WILL	FAIRMONT SCHOOL DISTRICT 89	2004	0.35	1.05	0.10	0.40	0.10	2.00	Watch	Payment of 2001 Bond Proceeds: In 2001, the District sold 1.6 million in Alternate Revenue Bonds to match a 4.6 million ISBE Construction Grant. For the past three years the levy has been abated and the principal and interest on the bonds has been paid from the Educational Fund. (approx. \$141,500) Shortage of Levies: In tax levies in 1999, 2000 and 2001, a total of \$902,420 was lost income because the Educational Fund levies were not sufficient to guarantee that the levies would be at the maximum rate of 2.97%. This action was due to an unskilled business manager. Construction Costs: Approximately \$200,000 in construction costs was charged to the Operation & Maintenance Fund during 2003-2004 fiscal year. The remaining cost attributable to Site & Construction Fund cannot be used because the general contractor filed bankruptcy and funds are not available because of a court order to hold the funds. 2004-2005 Financial Improvement Plan: The Fairmont School Board approved and is monitoring the implementation of an ISBE renewal Financial Improvement Plan April 05, 2005. Referenda: The Fairmont School Board approved placing referenda on the ballot for April 05, 2005 1) 3 year, \$.35 Tax rate increase (Approx. yield 327k) 2) Non-abatement of Bond levy (Approx. yield 142k)
WILL		2003	0.35	1.05	0.10	0.40	0.10	2.00	Watch	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
COOK	FAIRVIEW SCHOOL DIST 72	2004	1.40	1.05	0.40	0.40	0.20	3.45	Review	
COOK		2003	1.40	1.05	0.40	0.40	0.20	3.45	Review	
PEORIA	FARMINGTON CENTRAL C U S D 265	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
PEORIA		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
JEFFERSON	FARRINGTON C C SCHOOL DIST 99	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
JEFFERSON		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
DUPAGE	FENTON COMM H S DIST 100	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
DUPAGE		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
JEFFERSON	FIELD COMM CONS SCHOOL DIST 3	2004	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	The District has capital outlay of \$102,078 in connection with a lease/purchase agreement for 2 buses in the Transportation Fund. The capital outlay is included in the expenditure ratio, but there is no offsetting revenue for the lease/purchase financing because the other sources of revenue is not included in the calculation. Therefore, the value of 1.05 is less than it should be. If the capital outlay was excluded or the offsetting revenue included, the ratio would be 1.40, which would change the profile score to 3.25.
JEFFERSON		2003	1.05	1.40	0.20	0.40	0.30	3.35	Review	
WOODFORD	FIELDCREST CUSD #6	2004	0.70	1.05	0.10	0.40	0.30	2.55	Watch	District 6 now has a balanced budget. However, financial problems will continue to plague the District until EAV increases. \$1.1 million has been cut from the Education Fund Budget in the last two years which translates into approximately 16% of the academic staff. Working Cash Fund bonds were issued a year ago to fulfill obligations. The District does not anticipate borrowing this year, although any end of year Education Fund balance will be small. Recent EAV losses due to Homestead and Senior exemptions have cost the District about \$200,000 in revenue for FY 2006.
WOODFORD		2003	0.35	0.70	0.10	0.40	0.40	1.95	Watch	
CHAMPAIGN	FISHER C U SCHOOL DISTRICT 1	2004	1.40	1.05	0.40	0.40	0.20	3.45	Review	
CHAMPAIGN		2003	1.40	1.05	0.40	0.40	0.10	3.35	Review	
LIVINGSTON	FLANAGAN C U SCHOOL DIST 4	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
LIVINGSTON		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
CLAY	FLORA COMM UNIT SCH DIST 35	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
CLAY		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	

<i>County</i>	<i>District Name</i>	<i>Data Year</i>	<i>FBRR</i>	<i>EXRV</i>	<i>DCOH</i>	<i>STB</i>	<i>LTD</i>	<i>Total Score</i>	<i>Designation</i>	<i>District Comments</i>
	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
COOK	FLOSSMOOR SCHOOL DISTRICT 161	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
COOK		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
COOK	FORD HEIGHTS SCHOOL DISTRICT 169	2004	0.70	1.05	0.20	0.40	0.10	2.45	Watch	
COOK		2003	1.05	0.35	0.20	0.40	0.10	2.10	Watch	
COOK	FOREST PARK SCHOOL DIST 91	2004	1.40	1.05	0.30	0.40	0.30	3.45	Review	
COOK		2003	1.40	0.70	0.30	0.40	0.20	3.00	Early Warning	
COOK	FOREST RIDGE SCHOOL DIST 142	2004	1.40	1.05	0.20	0.40	0.10	3.15	Review	
COOK		2003	1.05	0.70	0.20	0.40	0.10	2.45	Watch	
OGLE	FORRESTVILLE VALLEY C U S D 221	2004	1.40	1.40	0.30	0.40	0.10	3.60	Recognition	The Forrestville Valley School District, through constant attention to having a comprehensive management plan and strong leadership, has continued its excellent tradition of remaining fiscally responsible to the students of the District. Fiscal management has been in strict accordance with the Board of Education's approved outcomes and formal budgeting processes. Stakeholder and support groups have assisted in supporting the essential programming of the District as the support from the State of Illinois continues to erode. The Superintendent has incorporated multi-year projections and attention to best practices as components of the comprehensive management plan. Components of the annual District goals from the Superintendent's Office, the Board of Education, and the teachers' union are contained in the annual strategic action plan.
OGLE		2003	1.40	1.05	0.20	0.40	0.10	3.15	Review	
LAKE	FOX LAKE GRADE SCHOOL DIST 114	2004	1.05	1.40	0.20	0.40	0.10	3.15	Review	
LAKE		2003	1.05	0.70	0.20	0.40	0.20	2.55	Watch	
MCHENRY	FOX RIVER GROVE CONS S D 3	2004	1.05	0.35	0.30	0.30	0.20	2.20	Watch	The district financial profile will improve in coming years due to \$450,000 in budget reductions and \$450,000 increase in revenue as a result of voters approval of an education fund referendum in March of 2004
MCHENRY		2003	1.40	0.70	0.30	0.40	0.20	3.00	Early Warning	
WILL	FRANKFORT C C SCH DIST 157C	2004	1.40	1.40	0.40	0.40	0.10	3.70	Recognition	Frankfort School District is located in southern Will County. The district is experiencing exploding enrollment growth. The district received state permission to exceed the debt limitation in order to build new facilities to house the increasing number of students. The residents passed a 41.8 million dollar referendum in 2004 to build a new school and renovate existing schools.
WILL		2003	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
FRANKLIN	FRANKFORT COMM UNIT SCH DIST 168	2004	0.70	1.05	0.10	0.40	0.40	2.65	Early Warning	
FRANKLIN		2003	0.70	1.05	0.10	0.40	0.40	2.65	Early Warning	
MORGAN	FRANKLIN C U SCHOOL DISTRICT 1	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
MORGAN		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
COOK	FRANKLIN PARK SCHOOL DIST 84	2004	1.40	1.05	0.40	0.40	0.20	3.45	Review	
COOK		2003	1.05	0.70	0.20	0.40	0.30	2.65	Early Warning	
ST. CLAIR	FREEBURG C C SCHOOL DIST 70	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
ST CLAIR		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
ST. CLAIR	FREEBURG COMM H S DIST 77	2004	0.70	1.05	0.10	0.40	0.30	2.55	Watch	
ST CLAIR		2003	0.70	0.70	0.30	0.40	0.30	2.40	Watch	
STEPHENSON	FREEPORT SCHOOL DIST 145	2004	1.05	1.40	0.20	0.40	0.20	3.25	Review	Freeport SD 145 has experienced an increase in the Total Score and upgrading of Designation due to restructuring expenditures relative to decreasing local and state funding.
STEPHENSON		2003	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
LAKE	FREMONT SCHOOL DIST 79	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
LAKE		2003	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
SALINE	GALATIA C U SCHOOL DIST 1	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
SALINE		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
JODAVIESS	GALENA UNIT SCHOOL DIST 120	2004	1.05	1.05	0.30	0.40	0.40	3.20	Review	
JO DAVIESS		2003	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning	
KNOX	GALESBURG C U SCHOOL DIST 205	2004	1.40	0.70	0.30	0.40	0.40	3.20	Review	Auditors report that the lower score was partially due to taxes being distributed late in Knox County.
KNOX		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
GALLATIN	GALLATIN C U SCHOOL DISTRICT 7	2004	0.35	1.40	0.20	0.10	0.40	2.45	Watch	
GALLATIN		2003	0.35	1.05	0.10	0.10	0.40	2.00	Watch	
HENRY	GALVA COMM UNIT SCH DIST 224	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
HENRY		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
GRUNDY	GARDNER COMM CONS SCH DIST 72C	2004	1.40	0.35	0.20	0.40	0.40	2.75	Early Warning	The district used reserve funds to construct a four classroom addition which was completed in November, 2004.
GRUNDY		2003	1.40	0.70	0.40	0.40	0.40	3.30	Review	
GRUNDY	GARDNER S WILMINGTON THS DIST 73	2004	1.05	1.40	0.20	0.40	0.30	3.35	Review	
GRUNDY		2003	0.70	1.05	0.10	0.40	0.30	2.55	Watch	
LAKE	GAVIN SCHOOL DIST 37	2004	0.70	1.40	0.20	0.40	0.20	2.90	Early Warning	
LAKE		2003	0.35	1.05	0.20	0.30	0.20	2.10	Watch	
WAYNE	GEFF C C SCHOOL DISTRICT 14	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
WAYNE		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
COOK	GEN GEO PATTON SCHOOL DIST 133	2004	1.05	1.40	0.30	0.40	0.10	3.25	Review	
COOK		2003	0.35	0.70	0.20	0.30	0.10	1.65	Watch	
HENRY	GENESEO COMM UNIT SCH DIST 228	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	The Board of Education continues to balance fiscal responsibility and quality, educational programming.
HENRY		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
KANE	GENEVA COMM UNIT SCH DIST 304	2004	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
KANE		2003	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
DEKALB	GENOA KINGSTON C U S DIST 424	2004	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	Continued prudent financial management by the School Board
DEKALB		2003	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	
VERMILION	GEORGETOWN-RIDGE FARM C U D 4	2004	0.70	1.05	0.10	0.40	0.30	2.55	Watch	
VERMILION		2003	0.70	1.05	0.10	0.40	0.20	2.45	Watch	
WOODFORD	GERMANTOWN HILLS SCHOOL DIST 69	2004	1.05	1.40	0.20	0.40	0.30	3.35	Review	
WOODFORD		2003	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
CLINTON	GERMANTOWN SCHOOL DISTRICT 60	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
CLINTON		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
JACKSON	GIANT CITY C C SCHOOL DIST 130	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
JACKSON		2003	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
FORD	GIBSON CITY-MELVIN-SIBLEY CUSD 5	2004	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
FORD		2003	1.40	0.70	0.40	0.40	0.20	3.10	Review	
CHAMPAIGN	GIFFORD C C SCHOOL DIST 188	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	Though the district is currently financially viable, continued erosion of state funding, pass through grants, federal funds and exemptions for property owners will eventually place the district in financial difficulty. A movement away from property taxes and fulfillment of the state's obligation to fund 51% of school budgets will be necessary to avoid this situation. This current viability is the result of staff reductions, elimination of programs and careful spending/budgeting.
CHAMPAIGN		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
MACOUPIN	GILLESPIE COMM UNIT SCH DIST 7	2004	1.05	1.40	0.20	0.40	0.20	3.25	Review	
MACOUPIN		2003	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
MACOUPIN	GIRARD COMM UNIT SCHOOL DIST 3	2004	0.70	1.05	0.20	0.40	0.10	2.45	Watch	
MACOUPIN		2003	0.70	0.70	0.10	0.40	0.10	2.00	Watch	
DUPAGE	GLEN ELLYN C C SCHOOL DIST 89	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
DUPAGE		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
DUPAGE	GLEN ELLYN SCHOOL DISTRICT 41	2004	1.05	1.40	0.40	0.40	0.30	3.55	Recognition	
DUPAGE		2003	1.05	1.40	0.40	0.40	0.30	3.55	Recognition	
DUPAGE	GLENBARD TWP H S DIST 87	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
DUPAGE		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
COOK	GLENCOE SCHOOL DIST 35	2004	1.40	1.05	0.30	0.40	0.30	3.45	Review	
COOK		2003	1.40	0.70	0.30	0.40	0.30	3.10	Review	
COOK	GLENVIEW C C SCHOOL DIST 34	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
COOK		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
COOK	GOLF ELEM SCHOOL DIST 67	2004	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	Tax objections and limited revenue growth continue to be a burden to the school district.
COOK		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
JOHNSON	GOREVILLE COMM UNIT DIST 1	2004	0.70	0.35	0.20	0.30	0.10	1.65	Watch	Goreville C.U.S.D #1 has experienced several years of deficit spending due to many variables including, but not limited to unexpected health insurance costs, new facility construction costs, and staffing issues. However, in the past three years the district has taken drastic measures including terminating programs/positions and subsequently staff and employing less experienced staff through attrition. The end result should mean considerable savings in order to regain and then maintain the fiscal integrity of the district.
JOHNSON		2003	1.40	0.35	0.30	0.40	0.10	2.55	Watch	
DUPAGE	GOWER SCHOOL DIST 62	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
DUPAGE		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
JEFFERSON	GRAND PRAIRIE C C SCH DIST 6	2004	0.70	1.40	0.20	0.40	0.40	3.10	Review	
JEFFERSON		2003	0.70	1.05	0.20	0.40	0.40	2.75	Early Warning	
LASALLE	GRAND RIDGE C C SCHOOL DIST 95	2004	0.70	1.05	0.20	0.30	0.40	2.65	Early Warning	
LASALLE		2003	0.70	1.05	0.10	0.40	0.40	2.65	Early Warning	
MADISON	GRANITE CITY C U SCHOOL DIST 9	2004	1.05	0.70	0.20	0.40	0.30	2.65	Early Warning	
MADISON		2003	1.05	1.40	0.20	0.40	0.40	3.45	Review	
ST. CLAIR	GRANT COMM CONS SCH DIST 110	2004	0.70	0.70	0.10	0.40	0.40	2.30	Watch	
ST CLAIR		2003	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning	
LAKE	GRANT COMM H S DISTRICT 124	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
LAKE		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
KANKAKEE	GRANT PARK C U SCHOOL DIST 6	2004	1.40	1.05	0.30	0.40	0.10	3.25	Review	
KANKAKEE		2003	1.40	1.05	0.30	0.40	0.10	3.25	Review	
LAKE	GRASS LAKE SCHOOL DIST 36	2004	0.35	1.40	0.30	0.10	0.40	2.55	Watch	
LAKE		2003	0.35	0.70	0.20	0.10	0.40	1.75	Watch	
LAKE	GRAYSLAKE COM HIGH SCH DIST 127	2004	1.40	1.40	0.40	0.40	0.10	3.70	Recognition	
LAKE		2003	1.40	1.40	0.30	0.40	0.10	3.60	Recognition	
WHITE	GRAYVILLE C U SCHOOL DIST 1	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
WHITE		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
GREENE	GREENFIELD C U SCHOOL DIST 10	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
GREENE		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
MENARD	GREENVIEW C U SCH DIST 200	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	The current financial condition of the district looks good. With the uncertainty of the budget from the State of Illinois this situation is fragile and could change quickly for a district of our size.
MENARD		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
MCLEAN	GRIDLEY C U SCH DIST 10	2004	0.35	0.35	0.10	0.40	0.40	1.60	Watch	
MCLEAN		2003	1.05	0.70	0.20	0.40	0.30	2.65	Early Warning	
PIKE	GRIGGSVILLE-PERRY C U SCH DIST 4	2004	1.05	1.40	0.20	0.40	0.20	3.25	Review	
PIKE		2003	1.05	0.70	0.20	0.40	0.30	2.65	Early Warning	
LAKE	GURNEE SCHOOL DIST 56	2004	1.40	1.40	0.40	0.40	0.10	3.70	Recognition	Gurnee School District 56 has maintained a balanced budget for the last 2 years. In spite of 6 consecutive failed education fund tax rate referenda, we were able to obtain the designation of recognition. This was due to extreme expenditure reductions over the past 3 years.
LAKE		2003	1.40	1.05	0.40	0.40	0.10	3.35	Review	
BUREAU	HALL HIGH SCH DIST 502	2004	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
BUREAU		2003	1.40	1.05	0.40	0.40	0.20	3.45	Review	
HANCOCK	HAMILTON C C SCHOOL DIST 328	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
HANCOCK		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
HAMILTON	HAMILTON CO C U SCHOOL DIST 10	2004	1.05	1.40	0.20	0.40	0.20	3.25	Review	Financial Profile scores for the previous three school years indicate a potential improvement in the financial condition of the district. Scores of 3.10 (financial review), 2.90 (early warning), and 3.25 (financial review) are a sign that decisions made by the Board and administration are positively impacting the financial condition of the district.
HAMILTON		2003	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
ROCK ISLAND	HAMPTON SCHOOL DISTRICT 29	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	The loss of TIF funds continue to hurt the financial situation of the district.
ROCK ISLAND		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
HARDIN	HARDIN CO COMM UNIT DIST 1	2004	0.70	1.40	0.10	0.40	0.40	3.00	Early Warning	
HARDIN		2003	0.70	1.05	0.10	0.40	0.40	2.65	Early Warning	

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		<i>Max</i>	<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
WINNEBAGO	HARLEM UNIT DIST 122	2004	0.70	1.05	0.30	0.40	0.20	2.65	Early Warning	The Harlem Board of Education began working on a multi-year plan to reduce the Education Fund deficit in the spring of 2004. For the 2004-2005 school year, the Board made reductions of \$2.2 million in the operating funds. The Board understands the need to increase revenues and decrease expenditures in order to work towards decreasing the Education Fund deficit. The planning process for the 2005-2006 School Year will begin in Early February when the Superintendent makes recommendations to the Board of Education for changes in the District's operations for the upcoming year. The Board of Education has continued to place an Education Fund referendum question for \$0.40 on the ballot, but has been unsuccessful several times. The passage of this referendum would infuse approximately \$1 million additional tax dollars into the Education Fund during the first year of a five-year phase in, and an additional \$250,000 each of the following four years. The last referendum was in 1989. Tax Caps and also a Tax Increment Financing District also impact the District. The end of the 2003-2004 School Year was also the expiration of all collective bargaining agreements for the district. The Educational Support Staff settled a three-year contract (expiring 2006-2007 at 3% per year). The Teacher's Contract (3 year contract) was settled for the 2004-2005 after a nine-day strike. The Salary Schedule for the following two years will be decided in Binding Interest Arbitration. The District has not been required to rely on Short-Term Borrowing to meet cash flow needs, and hopes to continue this practice with prudent budget management. It should be noted that the amount listed for Long Term Debt also includes items that have been classified as "Other Long Term Debt". These items should not lower the amount of the Legal Debt Margin of the district, as they are not part of any bond indebtedness. They pertain to compensated balances, accreted interest, and a possible arbitrage rebate according to the District's audit firm, BDO Seidman. Total Bond Principal Outstanding is \$44,896,206. The removal of these items would increase the percentage remaining of the Legal Debt Margin to 57.8%. Continual changes in legislation affecting the reliance on property taxes along with unfunded mandates will continue to impact the finances of the District negatively. It is not the District's intent to borrow, short-term or long-term to eliminate the deficit. The Board of Education continues to review expenditure reductions and revenue enhancements to reach a five-year goal to eliminate the Education Fund deficit.
WINNEBAGO		2003	0.70	1.05	0.20	0.40	0.20	2.55	Watch	
ST. CLAIR	HARMONY EMGE SCHOOL DIST 175	2004	0.35	1.05	0.10	0.40	0.30	2.20	Watch	
ST CLAIR		2003	0.35	0.70	0.10	0.40	0.30	1.85	Watch	
SALINE	HARRISBURG C U SCHOOL DIST 3	2004	0.35	1.40	0.10	0.10	0.30	2.25	Watch	
SALINE		2003	0.35	1.05	0.10	0.30	0.30	2.10	Watch	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
MCHENRY	HARRISON SCHOOL DISTRICT 36	2004	1.40	0.70	0.30	0.30	0.40	3.10	Review	
MCHENRY		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
LOGAN	HARTSBURG EMDEN C U S DIST 21	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	We will do everything in our power to remain fiscally responsible during this time of declining EAV and the hardships the State as a whole is going through. There needs to be reform in the ways schools are funded if the public school system in Illinois is to survive.
LOGAN		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
MCHENRY	HARVARD C U SCHOOL DIST 50	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
MCHENRY		2003	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
COOK	HARVEY SCHOOL DISTRICT 152	2004	0.70	1.40	0.20	0.40	0.20	2.90	Early Warning	
COOK		2003	0.70	1.05	0.10	0.40	0.10	2.35	Watch	
MASON	HAVANA COMM UNIT SCHOOL DIST 126	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
MASON		2003	0.70	1.05	0.10	0.40	0.40	2.65	Early Warning	
LAKE	HAWTHORN C C SCHOOL DIST 73	2004	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	
LAKE		2003	1.40	1.05	0.40	0.40	0.20	3.45	Review	
COOK	HAZEL CREST SCHOOL DIST 152-5	2004	1.05	1.40	0.40	0.40	0.10	3.35	Review	
COOK		2003	0.70	0.35	0.30	0.40	0.10	1.85	Watch	
MARSHALL	HENRY-SENACHWINE CUSD 5	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
MARSHALL		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
CHAMPAIGN	HERITAGE COMM UNIT SCH DIST 8	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
CHAMPAIGN		2003	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
WILLIAMSON	HERRIN C U SCH DIST 4	2004	0.70	1.05	0.10	0.40	0.10	2.35	Watch	
WILLIAMSON		2003	0.70	1.05	0.10	0.40	0.10	2.35	Watch	
KANKAKEE	HERSCHER COMM UNIT SCH DIST 2	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
KANKAKEE		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
MCLEAN	HEYWORTH C U SCH DIST 4	2004	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	
MCLEAN		2003	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	

<i>County</i>	<i>District Name</i>	<i>Data Year</i>	<i>FBRR</i>	<i>EXRV</i>	<i>DCOH</i>	<i>STB</i>	<i>LTD</i>	<i>Total Score</i>	<i>Designation</i>	<i>District Comments</i>
	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
DEKALB	HIAWATHA C U SCHOOL DIST 426	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
DEKALB		2003	1.40	0.35	0.30	0.40	0.40	2.85	Early Warning	
ST. CLAIR	HIGH MOUNT SCHOOL DIST 116	2004	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning	
ST CLAIR		2003	1.05	0.70	0.20	0.40	0.10	2.45	Watch	
MADISON	HIGHLAND COMM UNIT SCH DIST 5	2004	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
MADISON		2003	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
MONTGOMERY	HILLSBORO COMM UNIT SCH DIST 3	2004	0.70	1.05	0.20	0.40	0.40	2.75	Early Warning	
MONTGOMERY		2003	0.70	0.70	0.20	0.40	0.40	2.40	Watch	
COOK	HILLSIDE SCHOOL DIST 93	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
COOK		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
DEKALB	HINCKLEY BIG ROCK C U S D 429	2004	1.40	1.40	0.30	0.40	0.10	3.60	Recognition	
DEKALB		2003	1.40	0.70	0.30	0.40	0.20	3.00	Early Warning	
DUPAGE	HINSDALE TWP H S DIST 86	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
DUPAGE		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
PEORIA	HOLLIS CONS SCHOOL DIST 328	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
PEORIA		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
WILL	HOMER COMM CONS SCH DIST 33C	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	The district continues to be heavily reliant on local property taxes. The referendum passed four years ago has helped the district along with EAV growth.
WILL		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
COOK	HOMEWOOD FLOSSMOOR C H S D 233	2004	1.05	1.40	0.30	0.40	0.30	3.45	Review	An education fund tax rate referendum was approved by the school district residents in November 2002. The increased property tax revenue has and will continue to improve the district's financial condition now and into the future.
COOK		2003	1.05	1.05	0.30	0.40	0.30	3.10	Review	
COOK	HOMEWOOD SCHOOL DISTRICT 153	2004	1.40	1.40	0.30	0.40	0.10	3.60	Recognition	
COOK		2003	0.70	1.40	0.20	0.40	0.20	2.90	Early Warning	
WINNEBAGO	HONONEGAH COMM H S DIST 207	2004	0.35	1.05	0.10	0.10	0.20	1.80	Watch	
WINNEBAGO		2003	0.35	0.35	0.10	0.10	0.20	1.10	Watch	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
VERMILION	HOOPESTON AREA C U SCH DIST 11	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
VERMILION		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
COOK	HOOVER-SCHRUM MEMORIAL SD 157	2004	1.40	1.05	0.40	0.40	0.10	3.35	Review	
COOK		2003	1.40	1.40	0.40	0.40	0.10	3.70	Recognition	
WASHINGTON	HOYLETON CONS SCH DISTRICT 29	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	Hoyleton School District #29 continues to maintain a solid financial foundation as well as deliver a unique style of education.
WASHINGTON		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
CRAWFORD	HUTSONVILLE C U SCHOOL DIST 1	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
CRAWFORD		2003	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
PEORIA	IL VALLEY CENTRAL UNIT DIST 321	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
PEORIA		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
PEORIA	ILLINI BLUFFS CU SCH DIST 327	2004	1.40	1.05	0.30	0.40	0.20	3.35	Review	
PEORIA		2003	1.40	1.05	0.30	0.40	0.20	3.35	Review	
MASON	ILLINI CENTRAL C U SCH DIST 189	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
MASON		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
SANGAMON	ILLIOPOLIS C U SCHOOL DIST 12	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
SANGAMON		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
JEFFERSON	INA COMM CONS SCHOOL DIST 8	2004	0.35	0.35	0.10	0.10	0.10	1.00	Watch	
JEFFERSON		2003	1.40	1.05	0.30	0.40	0.20	3.35	Review	
DEKALB	INDIAN CREEK COMM UNIT DIST 425	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
DEKALB		2003	1.40	0.70	0.30	0.40	0.30	3.10	Review	
DUPAGE	INDIAN PRAIRIE C U SCH DIST 204	2004	1.40	1.05	0.30	0.40	0.20	3.35	Review	
DUPAGE		2003	1.40	1.05	0.30	0.40	0.20	3.35	Review	
COOK	INDIAN SPRINGS SCHOOL DIST 109	2004	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	
COOK		2003	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
MCDONOUGH	INDUSTRY C U SCH DIST 165	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
MCDONOUGH		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
IROQUOIS	IROQUOIS CO C U SCHOOL DIST 9	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
IROQUOIS		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
IROQUOIS	IROQUOIS WEST C U S DIST 10	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
IROQUOIS		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
WASHINGTON	IRVINGTON C C SCH DISTRICT 11	2004	1.05	1.40	0.10	0.40	0.40	3.35	Review	The administration and board of education of Irvington CC School District 11 is continually working to contain costs while offering a quality education for our students.
WASHINGTON		2003	0.70	0.70	0.10	0.40	0.40	2.30	Watch	
DUPAGE	ITASCA SCHOOL DIST 10	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
DUPAGE		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
MARION	IUKA COMM CONS SCHOOL DIST 7	2004	0.70	1.05	0.10	0.40	0.40	2.65	Early Warning	
MARION		2003	1.05	1.40	0.10	0.40	0.20	3.15	Review	
COOK	J S MORTON H S DISTRICT 201	2004	1.40	0.35	0.30	0.40	0.20	2.65	Early Warning	
COOK		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
MORGAN	JACKSONVILLE SCHOOL DIST 117	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
MORGAN		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
VERMILION	JAMAICA C U SCHOOL DIST 12	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
VERMILION		2003	1.40	0.70	0.30	0.40	0.40	3.20	Review	
WAYNE	JASPER COMM CONS SCHOOL DIST 17	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	Jasper School District is currently in excellent financial condition.
WAYNE		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
JASPER	JASPER COUNTY COMM UNIT DIST 1	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
JASPER		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
JERSEY	JERSEY C U SCH DIST 100	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
JERSEY		2003	1.40	1.05	0.30	0.40	0.20	3.35	Review	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
MCHENRY	JOHNSBURG C U SCHOOL DIST 12	2004	1.40	1.40	0.20	0.30	0.30	3.60	Recognition	Our district has been negatively impacted because of the level of state funding. Our fund balance is negligible. However, the board also recognizes the taxpayer's negativity regarding raising local property taxes and does not see this as an alternative to maintain the district's current programs. The Board has made many cuts the past three years in order to try to achieve a balanced budget. More cuts are currently being contemplated and we have had to go further into debt to augment our fund balance. Our hope is the state will hear the taxpayer's pleas and take action for adequate and equitable state funding coupled with tax relief.
MCHENRY		2003	1.40	1.40	0.20	0.40	0.30	3.70	Recognition	
WILLIAMSON	JOHNSTON CITY C U SCH DIST 1	2004	0.70	1.40	0.20	0.30	0.20	2.80	Early Warning	
WILLIAMSON		2003	0.70	1.05	0.10	0.40	0.10	2.35	Watch	
WILL	JOLIET PUBLIC SCH DIST 86	2004	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning	
WILL		2003	1.40	1.05	0.30	0.40	0.10	3.25	Review	
WILL	JOLIET TWP HS DIST 204	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
WILL		2003	1.40	0.70	0.20	0.40	0.40	3.10	Review	
UNION	JONESBORO C C SCHOOL DIST 43	2004	0.70	1.40	0.10	0.40	0.30	2.90	Early Warning	Jonesboro CCSD #43 has improved its financial profile by .35 and moved up from financial warning to financial watch.
UNION		2003	0.70	1.05	0.10	0.40	0.30	2.55	Watch	
MASSAC	JOPPA-MAPLE GROVE UNIT DIST 38	2004	0.35	1.05	0.10	0.30	0.40	2.20	Watch	
MASSAC		2003	0.35	0.35	0.10	0.40	0.40	1.60	Watch	
KANE	KANELAND C U SCHOOL DIST 302	2004	1.05	1.05	0.30	0.40	0.10	2.90	Early Warning	
KANE		2003	1.05	1.05	0.30	0.40	0.10	2.90	Early Warning	
KANKAKEE	KANKAKEE SCHOOL DIST 111	2004	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
KANKAKEE		2003	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
EDGAR	KANSAS COMM UNIT SCHOOL DIST 3	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
EDGAR		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
DUPAGE	KEENEYVILLE SCHOOL DISTRICT 20	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
DUPAGE		2003	1.05	0.70	0.30	0.40	0.30	2.75	Early Warning	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
MARION	KELL CONSOLIDATED SCHOOL DIST 2	2004	1.40	1.05	0.30	0.40	0.30	3.45	Review	
MARION		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
COOK	KENILWORTH SCHOOL DIST 38	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
COOK		2003	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
HENRY	KEWANEE COMM UNIT SCH DIST 229	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
HENRY		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
LAKE	KILDEER COUNTRYSIDE C C S DIST 96	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
LAKE		2003	1.40	1.05	0.40	0.40	0.20	3.45	Review	
OGLE	KINGS CONSOLIDATED SCH DIST 144	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
OGLE		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
WINNEBAGO	KINNIKINNICK C C SCH DIST 131	2004	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	
WINNEBAGO		2003	1.40	0.70	0.40	0.40	0.20	3.10	Review	
COOK	KIRBY SCHOOL DIST 140	2004	1.40	1.05	0.30	0.40	0.30	3.45	Review	
COOK		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
KNOX	KNOXVILLE C U SCHOOL DIST 202	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
KNOX		2003	1.05	0.35	0.20	0.40	0.40	2.40	Watch	
COOK	KOMAREK SCHOOL DIST 94	2004	1.40	0.35	0.30	0.40	0.40	2.85	Early Warning	
COOK		2003	1.05	0.35	0.20	0.40	0.40	2.40	Watch	
COOK	LA GRANGE SCHOOL DIST 102	2004	1.40	1.05	0.40	0.40	0.20	3.45	Review	
COOK		2003	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	
COOK	LA GRANGE SCHOOL DIST 105 (SOUTH)	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	Revenues have been impacted by large tax refunds over the past five years.
COOK		2003	1.40	0.70	0.30	0.40	0.40	3.20	Review	
BUREAU	LA MOILLE C U SCHOOL DIST 303	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	The district profile score of 3.10 indicates an upward movement from the FY02 financial profile. A referendum passed in 2004 adding \$.60 to the Education Fund and \$.20 to the Operations and Maintenance Fund.
BUREAU		2003	0.70	0.70	0.10	0.40	0.40	2.30	Watch	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
LASALLE	LA SALLE ELEM SCHOOL DIST 122	2004	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	
LASALLE		2003	1.40	1.05	0.40	0.40	0.20	3.45	Review	
LASALLE	LA SALLE-PERU TWP H S D 120	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
LASALLE		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
BUREAU	LADD COMM CONS SCHOOL DIST 94	2004	1.40	0.70	0.30	0.40	0.10	2.90	Early Warning	During the 2003-04 school year, we completed phase 2 of our construction project. Most of the money used to pay the final bills was collected in previous fiscal years, so our expenditures for this year is much greater than our revenue. The payment of the final bills also resulted in lowering our level of cash on hand. All other areas of our financial profile remained constant. Thank you to our community for providing both our current and future students with an outstanding learning facility!
BUREAU		2003	1.40	1.05	0.20	0.40	0.10	3.15	Review	
COOK	LAGRANGE HIGHLANDS SCH DIST 106	2004	1.40	1.05	0.40	0.40	0.20	3.45	Review	The LaGrange Highlands Middle School construction project was completed in Fall 2003. As some construction costs were paid from the Operations & Maintenance fund, expenditures exceeded revenues in this fund for the 2003-04 fiscal year.
COOK		2003	1.40	1.05	0.40	0.40	0.20	3.45	Review	
HANCOCK	LAHARPE COMM UNIT SCH DIST 335	2004	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning	
HANCOCK		2003	1.40	0.70	0.20	0.40	0.40	3.10	Review	
LAKE	LAKE BLUFF ELEM SCHOOL DIST 65	2004	0.35	1.40	0.30	0.40	0.40	2.85	Early Warning	Questions can be directed to Jane Taylor 847-234-9400
LAKE		2003	0.35	1.05	0.20	0.40	0.40	2.40	Watch	
LAKE	LAKE FOREST COMM H S DISTRICT 115	2004	1.05	1.40	0.40	0.40	0.40	3.65	Recognition	
LAKE		2003	1.05	1.05	0.40	0.40	0.40	3.30	Review	
LAKE	LAKE FOREST SCHOOL DIST 67	2004	0.70	1.40	0.40	0.40	0.40	3.30	Review	
LAKE		2003	0.70	1.40	0.30	0.40	0.40	3.20	Review	
DUPAGE	LAKE PARK COMM H S DIST 108	2004	1.05	1.05	0.40	0.40	0.30	3.20	Review	
DUPAGE		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
LAKE	LAKE VILLA C C SCHOOL DIST 41	2004	1.40	1.40	0.30	0.40	0.10	3.60	Recognition	
LAKE		2003	1.40	1.05	0.30	0.40	0.10	3.25	Review	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
LAKE	LAKE ZURICH C U SCH DIST 95	2004	1.05	1.40	0.20	0.40	0.30	3.35	Review	
LAKE		2003	0.35	1.05	0.30	0.40	0.30	2.40	Watch	
COOK	LANSING SCHOOL DISTRICT 158	2004	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	On March 16, 2004, District #158 passed an Education Fund rate increase of \$1.09 which will improve the district's financial profile for the 2004-2005 school year and beyond.
COOK		2003	0.70	0.35	0.10	0.40	0.30	1.85	Watch	
WILL	LARAWAY C C SCHOOL DIST 70C	2004	0.70	1.40	0.10	0.40	0.30	2.90	Early Warning	
WILL		2003	0.35	1.05	0.10	0.40	0.20	2.10	Watch	
LAWRENCE	LAWRENCE CO C U DISTRICT 20	2004	1.40	1.05	0.30	0.40	0.20	3.35	Review	
LAWRENCE		2003	1.40	1.05	0.30	0.40	0.20	3.35	Review	
ST. CLAIR	LEBANON COMM UNIT SCH DIST 9	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
ST CLAIR		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
BUREAU	LEPERTOWN C C SCH DIST 175	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
BUREAU		2003	1.05	1.40	0.20	0.40	0.40	3.45	Review	
LASALLE	LELAND COMM UNIT SCH DIST 1	2004	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
LASALLE		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
COOK	LEMONT TWP H S DIST 210	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
COOK		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
COOK	LEMONT-BROMBEREK CSD 113A	2004	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
COOK		2003	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	
STEPHENSON	LENA WINSLOW C U SCH DIST 202	2004	1.05	1.40	0.20	0.40	0.20	3.25	Review	
STEPHENSON		2003	0.70	1.40	0.20	0.40	0.20	2.90	Early Warning	
MCLEAN	LEROY COMMUNITY UNIT SCH DIST 2	2004	1.05	1.40	0.30	0.30	0.20	3.25	Review	
MCLEAN		2003	0.35	0.70	0.20	0.30	0.20	1.75	Watch	
FULTON	LEWISTOWN SCHOOL DIST 97	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
FULTON		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	

<i>County</i>	<i>District Name</i>	<i>Data Year</i>	<i>FBRR</i>	<i>EXRV</i>	<i>DCOH</i>	<i>STB</i>	<i>LTD</i>	<i>Total Score</i>	<i>Designation</i>	<i>District Comments</i>
	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
MCLEAN	LEXINGTON C U SCH DIST 7	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
MCLEAN		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
COOK	LEYDEN COMM H S DIST 212	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
COOK		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
ADAMS	LIBERTY COMM UNIT SCHOOL DIST 2	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
ADAMS		2003	1.05	1.40	0.20	0.40	0.40	3.45	Review	
LAKE	LIBERTYVILLE SCHOOL DIST 70	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
LAKE		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
UNION	LICK CREEK C C SCH DISTRICT 16	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
UNION		2003	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
PEORIA	LIMESTONE COMM HIGH SCH DIST 310	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
PEORIA		2003	1.40	0.70	0.30	0.40	0.40	3.20	Review	
PEORIA	LIMESTONE WALTERS C C S DIST 316	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
PEORIA		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
LOGAN	LINCOLN COMM H S DIST 404	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
LOGAN		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
COOK	LINCOLN ELEM SCHOOL DIST 156	2004	1.40	1.40	0.30	0.40	0.10	3.60	Recognition	
COOK		2003	1.40	1.05	0.30	0.40	0.10	3.25	Review	
LOGAN	LINCOLN ELEM SCHOOL DIST 27	2004	1.40	1.40	0.30	0.40	0.10	3.60	Recognition	
LOGAN		2003	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	
WILL	LINCOLN WAY COMM H S DIST 210	2004	1.05	1.40	0.30	0.40	0.30	3.45	Review	The District's Financial Profile rating shows improvement over the rating from the previous year.
WILL		2003	1.05	1.05	0.30	0.40	0.30	3.10	Review	
LAKE	LINCOLNSHIRE-PRAIRIEVIEW S D 103	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
LAKE		2003	1.40	0.70	0.30	0.40	0.40	3.20	Review	
COOK	LINCOLNWOOD SCHOOL DIST 74	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
COOK		2003	1.40	0.70	0.30	0.40	0.30	3.10	Review	

<i>County</i>	<i>District Name</i>	<i>Data Year</i>	<i>FBRR</i>	<i>EXRV</i>	<i>DCOH</i>	<i>STB</i>	<i>LTD</i>	<i>Total Score</i>	<i>Designation</i>	<i>District Comments</i>
	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
COOK	LINDOP SCHOOL DISTRICT 92	2004	1.40	1.40	0.40	0.40	0.10	3.70	Recognition	
COOK		2003	1.40	1.05	0.40	0.40	0.10	3.35	Review	
KENDALL	LISBON COMM CONS SCH DIST 90	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
KENDALL		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
DUPAGE	LISLE C U SCH DIST 202	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
DUPAGE		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
MONTGOMERY	LITCHFIELD C U SCHOOL DIST 12	2004	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
MONTGOMERY		2003	1.40	1.05	0.30	0.40	0.10	3.25	Review	
MADISON	LIVINGSTON C C SCHOOL DIST 4	2004	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
MADISON		2003	0.35	1.40	0.20	0.40	0.30	2.65	Early Warning	
WILL	LOCKPORT SCHOOL DIST 91	2004	1.05	1.40	0.20	0.40	0.30	3.35	Review	
WILL		2003	0.70	1.05	0.20	0.40	0.30	2.65	Early Warning	
WILL	LOCKPORT TWP HS DIST 205	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
WILL		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
FRANKLIN	LOGAN COMM CONS SCH DIST 110	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
FRANKLIN		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
DUPAGE	LOMBARD SCHOOL DISTRICT 44	2004	1.40	1.05	0.20	0.40	0.30	3.35	Review	
DUPAGE		2003	1.40	0.70	0.30	0.40	0.30	3.10	Review	
LASALLE	LOSTANT COMM UNIT SCH DIST 425	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
LASALLE		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
MOULTRIE	LOVINGTON C U SCHOOL DIST 303	2004	0.70	1.40	0.20	0.40	0.40	3.10	Review	
MOULTRIE		2003	0.35	0.70	0.10	0.30	0.40	1.85	Watch	
WOODFORD	LOWPOINT-WASHBURN C U S DIST 21	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
WOODFORD		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
CHAMPAIGN	LUDLOW C C SCHOOL DIST 142	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
CHAMPAIGN		2003	1.05	1.40	0.30	0.40	0.40	3.55	Recognition	

<i>County</i>	<i>District Name</i>	<i>Data Year</i>	<i>FBRR</i>	<i>EXRV</i>	<i>DCOH</i>	<i>STB</i>	<i>LTD</i>	<i>Total Score</i>	<i>Designation</i>	<i>District Comments</i>
	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
COOK	LYONS SCHOOL DIST 103	2004	0.35	1.05	0.30	0.40	0.30	2.40	Watch	
COOK		2003	0.70	0.70	0.10	0.40	0.30	2.20	Watch	
COOK	LYONS TWP H S DIST 204	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
COOK		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
MCDONOUGH	MACOMB COMM UNIT SCH DIST 185	2004	1.40	1.05	0.30	0.40	0.30	3.45	Review	
MCDONOUGH		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
MADISON	MADISON COMM UNIT SCH DIST 12	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
MADISON		2003	1.05	1.40	0.30	0.40	0.30	3.45	Review	
DUPAGE	MAERCKER SCHOOL DISTRICT 60	2004	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	This profile reflects some of the revenue received from the March 2004 referendum, but not any increased expenses.
DUPAGE		2003	1.40	1.05	0.30	0.40	0.20	3.35	Review	
CHAMPAIGN	MAHOMET-SEYMOUR C U SCH DIST 3	2004	0.70	1.40	0.10	0.40	0.20	2.80	Early Warning	
CHAMPAIGN		2003	0.70	1.05	0.10	0.40	0.20	2.45	Watch	
COOK	MAINE TOWNSHIP H S DIST 207	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
COOK		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
BUREAU	MALDEN COMM CONS SCH DIST 84	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
BUREAU		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
WILL	MANHATTAN SCHOOL DIST 114	2004	1.40	1.05	0.30	0.40	0.10	3.25	Review	
WILL		2003	1.40	1.05	0.30	0.40	0.10	3.25	Review	
COOK	MANNHEIM SCHOOL DIST 83	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
COOK		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
KANKAKEE	MANTENO COMM UNIT SCH DIST 5	2004	1.40	1.05	0.30	0.40	0.20	3.35	Review	
KANKAKEE		2003	1.40	1.05	0.30	0.40	0.20	3.35	Review	
MCHENRY	MARENGO COMM HS DIST 154	2004	1.40	1.05	0.40	0.40	0.20	3.45	Review	Marengo Community High School District 154 has been able to use considerable educational resources devoted to construction of a new high school and improvement of the overall site as a result of the school district's use of long-term payment for their facility needs.
MCHENRY		2003	1.40	1.05	0.40	0.40	0.20	3.45	Review	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
MCHENRY	MARENGO-UNION ELEM CONS DIST 165	2004	1.05	0.35	0.20	0.40	0.40	2.40	Watch	Total revenue received is lower than budgeted due to the 3rd real estate tax distribution of \$1,204,593 being received in July 2004 rather than June 2004. In past years, this distribution was typically received before the fiscal year ended and included in total revenue. This revenue will now be reflected in the fiscal year ending June 30, 2005.
MCHENRY		2003	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning	
WILLIAMSON	MARION COMM UNIT SCH DIST 2	2004	1.05	1.05	0.30	0.40	0.40	3.20	Review	
WILLIAMSON		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
ST. CLAIR	MARISSA C U SCH DIST 40	2004	0.70	1.05	0.10	0.40	0.20	2.45	Watch	Year end ending balances would have been greater if we would have received the money from the state that ISBE vouchered in May and June. Balances would also have been higher if we would have received the 1st installment of real estate taxes in June instead of July 1. The state legislature needs to address the financial needs of all school districts in the state.
ST CLAIR		2003	0.70	1.05	0.10	0.40	0.40	2.65	Early Warning	
MACON	MAROA FORSYTH C U SCH DIST 2	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
MACON		2003	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
DUPAGE	MARQUARDT SCHOOL DISTRICT 15	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
DUPAGE		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
LASALLE	MARSEILLES ELEM SCHOOL DIST 150	2004	1.05	1.40	0.20	0.40	0.30	3.35	Review	
LASALLE		2003	0.35	0.70	0.10	0.20	0.40	1.75	Watch	
CLARK	MARSHALL C U SCHOOL DIST 2C	2004	1.05	1.40	0.20	0.40	0.30	3.35	Review	
CLARK		2003	1.05	1.40	0.20	0.40	0.30	3.35	Review	
CLARK	MARTINSVILLE C U SCH DIST 3C	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
CLARK		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
ST. CLAIR	MASCOUTAH C U DISTRICT 19	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
ST CLAIR		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
MASSAC	MASSAC UNIT DISTRICT #1	2004	0.35	1.05	0.10	0.30	0.20	2.00	Watch	
MASSAC		2003	0.35	1.05	0.10	0.40	0.20	2.10	Watch	

<i>County</i>	<i>District Name</i>	<i>Data Year</i>	<i>FBRR</i>	<i>EXRV</i>	<i>DCOH</i>	<i>STB</i>	<i>LTD</i>	<i>Total Score</i>	<i>Designation</i>	<i>District Comments</i>
	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
COOK	MATTESON ELEM SCHOOL DIST 162	2004	1.40	1.05	0.30	0.40	0.30	3.45	Review	
COOK		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
COLES	MATTOON C U SCHOOL DIST 2	2004	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
COLES		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
COOK	MAYWOOD-MELROSE PARK-BROADVIEW-89	2004	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
COOK		2003	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
GRUNDY	MAZON-VERONA-KINSMAN ESD 2C	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	The Mazon-Verona-Kinsman School District continues to make every effort to operate in an efficient and effective manner while providing a quality education to all students of the district.
GRUNDY		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
JEFFERSON	MCCLELLAN C C SCHOOL DIST 12	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
JEFFERSON		2003	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
MCHENRY	MCHENRY C C SCHOOL DIST 15	2004	1.40	1.05	0.30	0.40	0.30	3.45	Review	
MCHENRY		2003	1.40	1.05	0.40	0.40	0.20	3.45	Review	
MCHENRY	MCHENRY COMM H S DIST 156	2004	1.40	1.05	0.30	0.40	0.20	3.35	Review	
MCHENRY		2003	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	
MCLEAN	MCLEAN COUNTY UNIT DIST NO 5	2004	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	As a district, we continue to closely examine our revenues and expenditures with respect to each fund. We continue to be faced with increasing student enrollment each year paired with limited funding from local, state, and federal sources.
MCLEAN		2003	1.40	0.70	0.30	0.40	0.10	2.90	Early Warning	
DUPAGE	MEDINAH SCHOOL DISTRICT 11	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
DUPAGE		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
LASALLE	MENDOTA C C SCHOOL DIST 289	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
LASALLE		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
LASALLE	MENDOTA TWP H S DIST 280	2004	1.40	1.05	0.40	0.40	0.10	3.35	Review	
LASALLE		2003	1.40	1.05	0.40	0.40	0.10	3.35	Review	
MORGAN	MEREDOSIA-CHAMBERSBURG CUSD 11	2004	1.05	1.40	0.20	0.40	0.30	3.35	Review	
MORGAN		2003	1.05	0.70	0.20	0.40	0.30	2.65	Early Warning	

<i>County</i>	<i>District Name</i>	<i>Data Year</i>	<i>FBRR</i>	<i>EXRV</i>	<i>DCOH</i>	<i>STB</i>	<i>LTD</i>	<i>Total Score</i>	<i>Designation</i>	<i>District Comments</i>
	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
OGLE	MERIDIAN C U SCH DIST 223	2004	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
OGLE		2003	1.40	1.05	0.30	0.40	0.10	3.25	Review	
PULASKI	MERIDIAN C U SCH DISTRICT 101	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
PULASKI		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
MACON	MERIDIAN COMM UNIT SCH DIST 15	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
MACON		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
WAYNE	MERRIAM COMM CONS SCHOOL DIST 19	2004	0.35	0.70	0.10	0.40	0.40	1.95	Watch	
WAYNE		2003	0.70	0.70	0.10	0.40	0.40	2.30	Watch	
WOODFORD	METAMORA C C SCH DIST 1	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
WOODFORD		2003	1.40	1.05	0.20	0.40	0.20	3.25	Review	
WOODFORD	METAMORA TWP H S DIST 122	2004	1.05	1.40	0.20	0.40	0.30	3.35	Review	
WOODFORD		2003	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
MARSHALL	MIDLAND COMMUNITY UNIT DIST 7	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
MARSHALL		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
COOK	MIDLOTHIAN SCHOOL DIST 143	2004	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
COOK		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
MASON	MIDWEST CENTRAL CUSD 191	2004	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
MASON		2003	0.35	0.70	0.10	0.30	0.30	1.75	Watch	
IROQUOIS	MILFORD COMM CONS SCH DIST 280	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	Although the District's financial condition is still sound, the recent increase in exemptions and the continued decline in farmland assessments are resulting in a significant loss in revenue. There is not a corresponding increase in state funding to offset this loss.
IROQUOIS		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
IROQUOIS	MILFORD TWP HIGH SCH DIST 233	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	Although the District's financial condition is still sound, the recent increase in exemptions and the continued decline in farmland assessments are resulting in a significant loss in revenue. There is not a corresponding increase in state funding to offset this loss.
IROQUOIS		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	

<i>County</i>	<i>District Name</i>	<i>Data Year</i>	<i>FBRR</i>	<i>EXRV</i>	<i>DCOH</i>	<i>STB</i>	<i>LTD</i>	<i>Total Score</i>	<i>Designation</i>	<i>District Comments</i>
	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
LAKE	MILLBURN C C SCHOOL DIST 24	2004	1.40	1.40	0.30	0.40	0.10	3.60	Recognition	
LAKE		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
LASALLE	MILLER TWP CC SCH DIST 210	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
LASALLE		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
ST. CLAIR	MILLSTADT C C SCH DIST 160	2004	0.35	0.70	0.10	0.30	0.20	1.65	Watch	
ST CLAIR		2003	0.35	0.70	0.10	0.40	0.10	1.65	Watch	
GRUNDY	MINOOKA COMM CONS S DIST 201	2004	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	
GRUNDY		2003	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	
GRUNDY	MINOOKA COMM H S DISTRICT 111	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
GRUNDY		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
WILL	MOKENA SCHOOL DIST 159	2004	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	
WILL		2003	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	
ROCK ISLAND	MOLINE UNIT SCHOOL DISTRICT 40	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
ROCK ISLAND		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
KANKAKEE	MOMENCE COMM UNIT SCH DIST 1	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
KANKAKEE		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
WARREN	MONMOUTH UNIT SCH DIST 38	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
WARREN		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
PEORIA	MONROE SCHOOL DIST 70	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
PEORIA		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
PIATT	MONTICELLO C U SCHOOL DIST 25	2004	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
PIATT		2003	1.40	0.70	0.20	0.40	0.20	2.90	Early Warning	
WHITESIDE	MONTMORENCY CCSD 145	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
WHITESIDE		2003	1.05	0.35	0.20	0.40	0.40	2.40	Watch	
GRUNDY	MORRIS COMM HIGH SCH DIST 101	2004	1.05	0.35	0.20	0.40	0.40	2.40	Watch	
GRUNDY		2003	0.70	1.05	0.10	0.40	0.40	2.65	Early Warning	

<i>County</i>	<i>District Name</i>	<i>Data Year</i>	<i>FBRR</i>	<i>EXRV</i>	<i>DCOH</i>	<i>STB</i>	<i>LTD</i>	<i>Total Score</i>	<i>Designation</i>	<i>District Comments</i>
	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
GRUNDY	MORRIS SCHOOL DISTRICT 54	2004	1.40	0.70	0.30	0.40	0.10	2.90	Early Warning	
GRUNDY		2003	1.40	0.70	0.30	0.40	0.10	2.90	Early Warning	
WHITESIDE	MORRISON COMM UNIT SCH DIST 6	2004	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
WHITESIDE		2003	0.70	0.35	0.10	0.40	0.20	1.75	Watch	
CHRISTIAN	MORRISONVILLE C U SCH DIST 1	2004	1.40	1.05	0.30	0.40	0.30	3.45	Review	
CHRISTIAN		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
TAZEWELL	MORTON C U SCHOOL DISTRICT 709	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
TAZEWELL		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
COOK	MORTON GROVE SCHOOL DIST 70	2004	1.40	0.70	0.40	0.40	0.40	3.30	Review	
COOK		2003	1.40	0.70	0.30	0.40	0.40	3.20	Review	
MACOUPIN	MOUNT OLIVE C U SCHOOL DIST 5	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	We were fortunate to run a break-even budget for the 2003-04 school year. However, for the 2004-05 school year, we will be running a significant deficit. Our administration and school board are committed to looking at ways to reduce deficit spending and we welcome any comments or suggestions from our community regarding this serious issue. George Wilkerson, Superintendent
MACOUPIN		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
COOK	MOUNT PROSPECT SCHOOL DIST 57	2004	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
COOK		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
JEFFERSON	MOUNT VERNON SCHOOL DIST 80	2004	1.05	1.40	0.20	0.40	0.30	3.35	Review	The Financial Profile for Mount Vernon School District 80 improved from last year on this profile because the Working Cash Fund balance was considered this year.
JEFFERSON		2003	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
CARROLL	MT CARROLL COMM UNIT DIST 304	2004	0.70	1.40	0.10	0.40	0.20	2.80	Early Warning	On July 1, 2005 Mt. Carroll CUD #304 will be consolidated with Savanna and Thomson. The new district's name will be West Carroll CUSD #314
CARROLL		2003	0.70	1.40	0.10	0.40	0.20	2.80	Early Warning	
LOGAN	MT PULASKI COMM UNIT DIST 23	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
LOGAN		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
JEFFERSON	MT VERNON TWP H S DIST 201	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
JEFFERSON		2003	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
MACON	MT ZION COMM UNIT SCH DIST 3	2004	1.05	1.40	0.20	0.40	0.30	3.35	Review	Mt. Zion School District experienced a \$343,000 budget deficit in FY 03 plus made more than \$750,000 in cuts during FY 04 and FY 05 (including closing a school building) in order to achieve a financial profile score of 3.35 and move from early warning to financial review. Mt. Zion's operating expenses continue to remain well below the state average.
MACON		2003	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
BOND	MULBERRY GROVE C U SCH DIST 1	2004	0.70	1.40	0.20	0.20	0.30	2.80	Early Warning	
BOND		2003	0.35	1.05	0.10	0.20	0.30	2.00	Watch	
LAKE	MUNDELEIN CONS HIGH SCH DIST 120	2004	0.35	1.05	0.20	0.40	0.30	2.30	Watch	The District, during FY04, converted its accounting method from the cash basis to the accrual basis. This caused a decrease in our Fund Balance, thus impacting our Fund Balance to Revenue ratio. Additionally, the District removed bond proceeds that were earmarked for land acquisition and/or construction and placed them in a Site and Construction fund. This action caused a decrease in the days cash on hand calculation.
LAKE		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
LAKE	MUNDELEIN ELEM SCHOOL DIST 75	2004	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
LAKE		2003	1.40	1.05	0.30	0.40	0.20	3.35	Review	
JACKSON	MURPHYSBORO C U SCH DIST 186	2004	0.70	1.05	0.10	0.40	0.30	2.55	Watch	The Murphysboro CUSD #186 Board of Education approved a three-year plan in January 2005 to reduce deficit spending. The plan will reduce budgeted expenditures by \$600,000 to \$800,000 each year over the next three years. Most recently, the Board of Education approved budget reductions in the amount of \$667,000 for the 2005-2006 school year. The Board of Education also sold Working Cash Fund Bonds in December 2004 in the amount of \$1,950,000 in order to improve the financial outlook of the district. Current funding laws under tax caps, as well as inadequate and inequitable state funding for Illinois schools, have limited the district's ability to fund mandated state and federal programs. The steady decline in student enrollment over the past few years has also contributed greatly to the financial condition of the district through decreased General State Aid and categorical grant funds.
JACKSON		2003	0.70	1.05	0.20	0.40	0.20	2.55	Watch	
TAZEWELL	N PEKIN & MARQUETTE HGHT S D 102	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
TAZEWELL		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
DUPAGE	NAPERVILLE C U DIST 203	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
DUPAGE		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
WASHINGTON	NASHVILLE C C SCH DISTRICT 49	2004	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	
WASHINGTON		2003	1.40	1.05	0.40	0.40	0.10	3.35	Review	
WASHINGTON	NASHVILLE COMM H S DISTRICT 99	2004	1.40	1.05	0.30	0.40	0.30	3.45	Review	
WASHINGTON		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
HANCOCK	NAUVOO-COLUSA C U S DIST 325	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
HANCOCK		2003	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning	
LEE	NELSON ELEM SCHOOL DIST 8	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
LEE		2003	1.40	0.70	0.30	0.40	0.40	3.20	Review	
CUMBERLAND	NEOGA COMM UNIT SCHOOL DIST 3	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
CUMBERLAND		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
BUREAU	NEPONSET COM CONS DIST 307	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
BUREAU		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
GRUNDY	NETTLE CREEK C C SCH DIST 24C	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
GRUNDY		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
ST. CLAIR	NEW ATHENS C U SCHOOL DIST 60	2004	1.40	1.05	0.30	0.40	0.30	3.45	Review	
ST CLAIR		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
LOGAN	NEW HOLLAND-MIDDLETOWN E DIST 88	2004	1.40	0.70	0.30	0.40	0.40	3.20	Review	
LOGAN		2003	1.40	0.70	0.30	0.40	0.40	3.20	Review	
WILL	NEW LENOX SCHOOL DIST 122	2004	1.05	1.40	0.20	0.40	0.10	3.15	Review	
WILL		2003	1.05	0.70	0.20	0.40	0.20	2.55	Watch	
JOHNSON	NEW SIMPSON HILL DIST 32	2004	1.05	1.40	0.20	0.40	0.10	3.15	Review	
JOHNSON		2003	0.70	1.40	0.10	0.40	0.10	2.70	Early Warning	
COOK	NEW TRIER TWP H S DIST 203	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
COOK		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
KENDALL	NEWARK COMM CONS SCH DIST 66	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
KENDALL		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
KENDALL	NEWARK COMM H S DIST 18	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
KENDALL		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
MACON	NIANTIC-HARRISTOWN C U S D 6	2004	1.05	1.05	0.30	0.40	0.30	3.10	Review	
MACON		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
COOK	NILES ELEM SCHOOL DIST 71	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
COOK		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
COOK	NILES TWP COMM HIGH SCH DIST 219	2004	1.40	0.70	0.30	0.40	0.30	3.10	Review	From fiscal year 2003 to fiscal year 2004, the District's financial profile designation remains in the "Review" category. We anticipate our fiscal year 2005 total profile score to increase due to a successful referendum. On March 16, 2004, the voters approved a 23 cent Education Fund property tax rate increase.
COOK		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
MCHENRY	NIPPERSINK SCHOOL DIST 2	2004	0.35	1.05	0.10	0.40	0.40	2.30	Watch	
MCHENRY		2003	1.05	0.70	0.30	0.40	0.40	2.85	Early Warning	
MONTGOMERY	NOKOMIS COMM UNIT SCH DIST 22	2004	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
MONTGOMERY		2003	1.40	1.05	0.30	0.40	0.20	3.35	Review	
COOK	NORRIDGE SCHOOL DIST 80	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
COOK		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
WHITE	NORRIS CITY-OMAHA-ENFIELD CUSD 3	2004	0.70	1.05	0.10	0.40	0.30	2.55	Watch	
WHITE		2003	0.70	1.05	0.10	0.40	0.30	2.55	Watch	
BOONE	NORTH BOONE C U SCH DIST 200	2004	1.40	1.40	0.40	0.40	0.10	3.70	Recognition	
BOONE		2003	1.40	1.05	0.30	0.40	0.10	3.25	Review	
LAKE	NORTH CHICAGO SCHOOL DIST 187	2004	0.70	1.05	0.30	0.10	0.20	2.35	Watch	
LAKE		2003	0.70	1.05	0.20	0.20	0.20	2.35	Watch	
CLAY	NORTH CLAY C U SCHOOL DISTRICT 25	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
CLAY		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
GREENE	NORTH GREENE UNIT DIST 3	2004	1.05	1.40	0.20	0.40	0.30	3.35	Review	
GREENE		2003	0.70	1.05	0.10	0.40	0.30	2.55	Watch	

<i>County</i>	<i>District Name</i>	<i>Data Year</i>	<i>FBRR</i>	<i>EXRV</i>	<i>DCOH</i>	<i>STB</i>	<i>LTD</i>	<i>Total Score</i>	<i>Designation</i>	<i>District Comments</i>
	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
COOK	NORTH PALOS SCHOOL DIST 117	2004	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
COOK		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
LAKE	NORTH SHORE SD 112	2004	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
LAKE		2003	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
CLINTON	NORTH WAMAC SCHOOL DISTRICT 186	2004	0.70	1.40	0.10	0.40	0.40	3.00	Early Warning	
CLINTON		2003	0.70	1.05	0.20	0.30	0.40	2.65	Early Warning	
WAYNE	NORTH WAYNE C U SCHOOL DIST 200	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
WAYNE		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
COOK	NORTHBROOK ELEM SCHOOL DIST 27	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
COOK		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
COOK	NORTHBROOK SCHOOL DIST 28	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
COOK		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
COOK	NORTHBROOK/GLENVIEW SCH DIST 30	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
COOK		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
COOK	NORTHFIELD TWP HIGH SCH DIST 225	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
COOK		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
MACOUPIN	NORTHWESTERN C U SCH DIST 2	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
MACOUPIN		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
PEORIA	NORWOOD ELEM SCHOOL DIST 63	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
PEORIA		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
ST. CLAIR	O FALLON C C SCHOOL DIST 90	2004	0.70	1.40	0.10	0.40	0.20	2.80	Early Warning	
ST CLAIR		2003	0.70	1.05	0.10	0.40	0.10	2.35	Watch	
ST. CLAIR	O FALLON TWP HIGH SCH DIST 203	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
ST CLAIR		2003	1.40	1.05	0.20	0.40	0.40	3.45	Review	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
LAKE	OAK GROVE SCHOOL DIST 68	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
PEORIA		2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
LAKE		2003	1.40	0.70	0.30	0.40	0.40	3.20	Review	
PEORIA		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
COOK	OAK LAWN COMM H S DIST 229	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
COOK		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
COOK	OAK LAWN-HOMETOWN SCH DIST 123	2004	1.05	1.40	0.20	0.40	0.10	3.15	Review	District Financial Profile has improved as a function of the increased Education Fund tax rate approved at referendum.
COOK		2003	0.70	0.35	0.10	0.40	0.10	1.65	Watch	
COOK	OAK PARK & RIVER FOREST DIST 200	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
COOK		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
COOK	OAK PARK ELEM SCHOOL DIST 97	2004	1.40	1.05	0.40	0.40	0.20	3.45	Review	The 2005 profile score, 3.45, is an improvement of the 3.35 scores for 2004 and 2003.
COOK		2003	1.40	1.05	0.40	0.40	0.10	3.35	Review	
WASHINGTON	OAKDALE C C SCHOOL DISTRICT 1	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	Oakdale CCSD 1 has utilized its funds carefully. However, unexpected expenses for facility repairs or unplanned special education expenses could negatively influence the AFR Profile Score in future years.
WASHINGTON		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
COLES	OAKLAND C U SCHOOL DIST 5	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
COLES		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
VERMILION	OAKWOOD COMM UNIT DIST #76	2004	1.40	0.35	0.30	0.40	0.30	2.75	Early Warning	
VERMILION		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
CRAWFORD	OBLONG C U SCHOOL DIST 4	2004	0.70	1.05	0.20	0.40	0.20	2.55	Watch	
CRAWFORD		2003	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
LIVINGSTON	ODELL COMM CONS SCHOOL DIST 435	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
LIVINGSTON		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
MARION	ODIN COMM H S DIST 700	2004	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning	
MARION		2003	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning	

<i>County</i>	<i>District Name</i>	<i>Data Year</i>	<i>FBRR</i>	<i>EXRV</i>	<i>DCOH</i>	<i>STB</i>	<i>LTD</i>	<i>Total Score</i>	<i>Designation</i>	<i>District Comments</i>
	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
MARION	ODIN SCHOOL DIST 122	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
MARION		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
CHAMPAIGN	OGDEN COMM CONS SCH DIST 212	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
CHAMPAIGN		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
LASALLE	OGLESBY ELEM SCH DIST 125	2004	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
LASALLE		2003	0.35	0.70	0.10	0.40	0.30	1.85	Watch	
BUREAU	OHIO COMM CONS SCHOOL DIST 17	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
BUREAU		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
BUREAU	OHIO COMMUNITY H S DIST 505	2004	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning	
BUREAU		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
MOULTRIE	OKAW VALLEY C U S D 302	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	I have reviewed the AFR Profile Score report and find the information to agree with the District Annual Financial Report.
MOULTRIE		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
MCLEAN	OLYMPIA C U SCHOOL DIST 16	2004	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
MCLEAN		2003	1.40	0.70	0.20	0.40	0.30	3.00	Early Warning	
JEFFERSON	OPDYKE-BELLE-RIVE CC SCH DIST 5	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
JEFFERSON		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
STEPHENSON	ORANGEVILLE C U SCHOOL DIST 203	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
STEPHENSON		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
OGLE	OREGON C U SCHOOL DIST-220	2004	0.35	1.40	0.20	0.20	0.40	2.55	Watch	
OGLE		2003	0.35	0.70	0.20	0.20	0.40	1.85	Watch	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
HENRY	ORION COMM UNIT SCHOOL DIST 223	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	The district's Financial Profile Designations were "Review" in FY '01 and FY '02 with a 3.45 summary rating. In FY '03, the district was identified as "Early Warning" with a 3.0 financial score. This was primarily due to Working Cash Bonds being sold and moved to the Operations and Maintenance Fund in order to build an addition at Orion High. FY '04 is showing a 3.8 score or "Recognition" status but is expected to return to 3.45 or "Review" in FY '05. In FY '98, the State provided 53% of the revenue for the district (local 43%). In FY '05, this has reversed with the State providing only 41% of the revenue to operate the district with local revenue comprising 55% of the budget.
HENRY		2003	1.40	0.70	0.20	0.40	0.30	3.00	Early Warning	
COOK	ORLAND SCHOOL DISTRICT 135	2004	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	Orland School District 135 received "Recognition" Status because of the fund balance in the Working Cash Fund. In Fiscal Year 2004, \$7,000,000 in Working Cash Bond for cash flow purposes were sold. Approximately \$4,000,000 was abated to cover the Education Fund deficit. The balance of the bond sale plus additional Working Cash reserves will be abated to the Education Fund in Fiscal Year 2005 to cover the FY 2005 deficit.
COOK		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
KENDALL	OSWEGO COMM UNIT SCHOOL DIST 308	2004	1.40	1.05	0.30	0.40	0.10	3.25	Review	
KENDALL		2003	1.40	1.05	0.30	0.40	0.10	3.25	Review	
LASALLE	OTTAWA ELEM SCHOOL DIST 141	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
LASALLE		2003	1.05	0.70	0.20	0.40	0.30	2.65	Early Warning	
LASALLE	OTTAWA TWP H S DIST 140	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	We are pleased with our current financial profile score, which represents hard work and due diligence in managing our financial affairs and policies in spite of current and ongoing economic conditions, low interest rates, increases in property tax relief and other unforeseen conditions that have arisen over the past year.
LASALLE		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
COOK	PALATINE C C SCHOOL DIST 15	2004	1.40	1.05	0.30	0.40	0.30	3.45	Review	Profile score same as 2002-03.
COOK		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
CRAWFORD	PALESTINE C U SCHOOL DIST 3	2004	1.05	1.40	0.20	0.40	0.20	3.25	Review	
CRAWFORD		2003	0.70	1.40	0.10	0.40	0.40	3.00	Early Warning	
COOK	PALOS COMM CONS SCHOOL DIST 118	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
COOK		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
COOK	PALOS HEIGHTS SCHOOL DIST 128	2004	1.40	1.05	0.40	0.40	0.20	3.45	Review	The Board of Education and Administration are reviewing the District's finances and programs.
COOK		2003	1.40	1.05	0.40	0.40	0.20	3.45	Review	
CHRISTIAN	PANA COMM UNIT SCHOOL DIST 8	2004	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	
CHRISTIAN		2003	1.40	1.05	0.40	0.40	0.20	3.45	Review	
MONTGOMERY	PANHANDLE COMM UNIT SCH DIST 2	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
MONTGOMERY		2003	0.35	1.40	0.10	0.40	0.40	2.65	Early Warning	
EDGAR	PARIS COMM UNIT SCHOOL DIST 4	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	Information is correct according to auditor's annual financial report.
EDGAR		2003	1.05	1.40	0.20	0.40	0.40	3.45	Review	
EDGAR	PARIS-UNION SCHOOL DIST 95	2004	1.05	1.40	0.20	0.40	0.20	3.25	Review	The District continues to make budget reductions and shows improvement each year which is reflected in our financial profile score.
EDGAR		2003	1.05	1.05	0.20	0.20	0.20	2.70	Early Warning	
COOK	PARK FOREST SCHOOL DIST 163	2004	1.05	0.35	0.20	0.40	0.20	2.20	Watch	
COOK		2003	1.05	0.70	0.20	0.40	0.30	2.65	Early Warning	
COOK	PARK RIDGE C C SCHOOL DIST 64	2004	0.70	0.70	0.20	0.40	0.30	2.30	Watch	
COOK		2003	1.05	1.05	0.30	0.40	0.30	3.10	Review	
MARION	PATOKA COMM UNIT SCH DIST 100	2004	0.70	1.40	0.10	0.40	0.40	3.00	Early Warning	
MARION		2003	0.70	1.05	0.20	0.30	0.40	2.65	Early Warning	
LEE	PAW PAW COMM UNIT SCH DIST 271	2004	0.70	1.05	0.10	0.40	0.20	2.45	Watch	
LEE		2003	0.35	1.05	0.10	0.30	0.10	1.90	Watch	
SANGAMON	PAWNEE COMM UNIT SCHOOL DIST 11	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
SANGAMON		2003	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning	
FORD	PAXTON-BUCKLEY-LODA CU DIST 10	2004	1.40	1.05	0.30	0.40	0.30	3.45	Review	
FORD		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
ADAMS	PAYSON COMM UNIT SCHOOL DIST 1	2004	1.05	1.40	0.20	0.40	0.20	3.25	Review	The financial profile has improved as a result of earlier cuts in teaching staff . The district enrollment has continued to decline and this will impact our District's financial profile in the future.
ADAMS		2003	0.70	1.05	0.10	0.40	0.30	2.55	Watch	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
STEPHENSON	PEARL CITY C U SCH DIST 200	2004	1.40	1.40	0.30	0.40	0.10	3.60	Recognition	
STEPHENSON		2003	1.40	1.40	0.30	0.40	0.10	3.60	Recognition	
WINNEBAGO	PECATONICA C U SCH DIST 321	2004	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
WINNEBAGO		2003	1.40	0.35	0.30	0.40	0.10	2.55	Watch	
TAZEWELL	PEKIN COMM H S DIST 303	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
TAZEWELL		2003	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
TAZEWELL	PEKIN PUBLIC SCHOOL DIST 108	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
TAZEWELL		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
KANKAKEE	PEMBROKE C C SCHOOL DISTRICT 259	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
KANKAKEE		2003	0.35	0.35	0.10	0.10	0.10	1.00	Watch	
COOK	PENNOYER SCHOOL DIST 79	2004	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
COOK		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
PEORIA	PEORIA HGHTS C U SCH DIST 325	2004	1.40	1.40	0.30	0.40	0.10	3.60	Recognition	
PEORIA		2003	0.70	1.05	0.10	0.40	0.20	2.45	Watch	
PEORIA	PEORIA SCHOOL DISTRICT 150	2004	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning	
PEORIA		2003	1.40	1.05	0.20	0.40	0.40	3.45	Review	
WILL	PEOTONE C U SCH DIST 207U	2004	1.05	1.40	0.20	0.40	0.20	3.25	Review	
WILL		2003	1.40	0.70	0.20	0.40	0.20	2.90	Early Warning	
LASALLE	PERU ELEM SCHOOL DISTRICT 124	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	The Profile Designation for the Peru Public Schools remains at Financial Recognition status, even though our Profile Score has been reduced from 4.00 to 3.65. This decrease in the Profile Score was due to larger than normal expenditures in our district Operations and Maintenance fund to allow for extensive building renovations which addressed the issues of energy savings, long-term operational costs and, in addition, provided upgraded curricular opportunities for students in the area of technology. This level of expenditures in the district Operations and Maintenance Fund will not be ongoing and, therefore, it is likely that our district Profile Score will increase for the Fiscal Year 2005.
LASALLE		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
PIKE	PIKELAND C U SCH DIST 10	2004	1.05	1.40	0.30	0.40	0.10	3.25	Review	
PIKE		2003	1.05	1.40	0.20	0.20	0.20	3.05	Early Warning	
PERRY	PINCKNEYVILLE COMM H S DIST 101	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
PERRY		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
PERRY	PINCKNEYVILLE SCH DIST 50	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
PERRY		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
WILL	PLAINFIELD SCHOOL DIST 202	2004	1.40	1.05	0.30	0.40	0.10	3.25	Review	
WILL		2003	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning	
KENDALL	PLANO COMM UNIT SCHOOL DIST 88	2004	1.40	1.05	0.30	0.40	0.30	3.45	Review	
KENDALL		2003	1.40	0.70	0.30	0.40	0.20	3.00	Early Warning	
PIKE	PLEASANT HILL C U SCH DIST 3	2004	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning	The score represents an accurate assessment of the school district
PIKE		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
PEORIA	PLEASANT HILL SCHOOL DIST 69	2004	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
PEORIA		2003	1.05	0.70	0.20	0.40	0.20	2.55	Watch	
SANGAMON	PLEASANT PLAINS C U SCHOOL DIST 8	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	The District saw an increase in their total profile score of .55. The District profile score for 2003-2004 is 3.80 or Financial Recognition.
SANGAMON		2003	1.05	1.40	0.20	0.40	0.20	3.25	Review	
PEORIA	PLEASANT VALLEY SCH DIST 62	2004	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
PEORIA		2003	1.40	1.05	0.30	0.40	0.20	3.35	Review	
COOK	PLEASANTDALE SCHOOL DIST 107	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
COOK		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
OGLE	POLO COMM UNIT SCHOOL DIST 222	2004	1.40	1.05	0.30	0.40	0.30	3.45	Review	
OGLE		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
LIVINGSTON	PONTIAC C C SCHOOL DIST 429	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
LIVINGSTON		2003	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning	
LIVINGSTON	PONTIAC TWP H S DIST 90	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
LIVINGSTON		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
ST. CLAIR	PONTIAC-W HOLLIDAY SCH DIST 105	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
ST CLAIR		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
POPE	POPE CO COMM UNIT DIST 1	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
POPE		2003	0.70	0.35	0.10	0.40	0.30	1.85	Watch	
MENARD	PORTA COMM UNIT SCHOOL DIST 202	2004	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
MENARD		2003	1.40	1.05	0.20	0.40	0.20	3.25	Review	
COOK	POSEN-ROBBINS EL SCH DIST 143-5	2004	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning	
COOK		2003	1.40	0.70	0.30	0.40	0.20	3.00	Early Warning	
VERMILION	POTOMAC C U SCH DIST 10	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
VERMILION		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
LIVINGSTON	PRAIRIE CENTRAL C U SCHOOL DIST 8	2004	1.05	1.40	0.20	0.40	0.20	3.25	Review	
LIVINGSTON		2003	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
RANDOLPH	PRAIRIE DU ROCHER C C S D 134	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	The district continues to maintain fiscal stability.
RANDOLPH		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
MCHENRY	PRAIRIE GROVE C SCH DIST 46	2004	1.05	0.70	0.20	0.40	0.20	2.55	Watch	
MCHENRY		2003	1.05	1.40	0.30	0.30	0.20	3.25	Review	
WINNEBAGO	PRAIRIE HILL C C SCH DIST 133	2004	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
WINNEBAGO		2003	1.05	0.35	0.20	0.40	0.10	2.10	Watch	
COOK	PRAIRIE-HILLS ELEM SCH DIST 144	2004	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
COOK		2003	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
CHAMPAIGN	PRAIRIEVIEW COMM CONS DIST 192	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	With farmland EAV dropping the Financial Profile may decrease in the near future. The State representatives must consider revising the way we fund school districts!
CHAMPAIGN		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
BUREAU	PRINCETON ELEM SCHOOL DIST 115	2004	0.70	1.05	0.20	0.40	0.40	2.75	Early Warning	
BUREAU		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
BUREAU	PRINCETON HIGH SCH DIST 500	2004	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
BUREAU		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
PEORIA	PRINCEVILLE C U SCH DIST 326	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
PEORIA		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
WHITESIDE	PROPHETSTOWN-LYNDON-TAMPICO CUSD3	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	We are proud of our rating of 3.90 out of a possible 4.00 points. In 2004-2005 our district levied health life safety bonds to insure safety of buildings. These bonds are for ten years.
WHITESIDE		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
COOK	PROSPECT HEIGHTS SCHOOL DIST 23	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
COOK		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
COOK	PROVISO TWP H S DIST 209	2004	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
COOK		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
DUPAGE	PUFFER HEFTY SCHOOL DIST 69	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
DUPAGE		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
PUTNAM	PUTNAM CO C U SCHOOL DIST 535	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
PUTNAM		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
DUPAGE	QUEEN BEE SCHOOL DISTRICT 16	2004	0.70	1.40	0.20	0.40	0.30	3.00	Early Warning	
DUPAGE		2003	0.70	1.05	0.20	0.40	0.30	2.65	Early Warning	
ADAMS	QUINCY SCHOOL DISTRICT 172	2004	0.35	1.40	0.10	0.40	0.30	2.55	Watch	
ADAMS		2003	0.70	1.05	0.20	0.40	0.30	2.65	Early Warning	
KNOX	R O W V A COMM UNIT SCH DIST 208	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
KNOX		2003	1.40	0.35	0.20	0.40	0.40	2.75	Early Warning	
MARION	RACCOON CONS SCHOOL DIST 1	2004	0.70	1.05	0.20	0.40	0.40	2.75	Early Warning	
MARION		2003	0.70	1.05	0.20	0.40	0.40	2.75	Early Warning	
FAYETTE	RAMSEY COMM UNIT SCH DIST 204	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
FAYETTE		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	

<i>County</i>	<i>District Name</i>	<i>Data Year</i>	<i>FBRR</i>	<i>EXRV</i>	<i>DCOH</i>	<i>STB</i>	<i>LTD</i>	<i>Total Score</i>	<i>Designation</i>	<i>District Comments</i>
	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
TAZEWELL	RANKIN COMMUNITY SCHOOL DIST 98	2004	1.40	1.40	0.30	0.40	0.10	3.60	Recognition	Rankin District is pleased to reach the level of Financial Recognition. The continued decline in level of financial support from the State will make it increasingly difficult for all districts to maintain this level in the future.
TAZEWELL		2003	1.40	1.40	0.30	0.40	0.10	3.60	Recognition	
CHAMPAIGN	RANTOUL CITY SCHOOL DIST 137	2004	0.70	1.40	0.20	0.40	0.40	3.10	Review	
CHAMPAIGN		2003	0.70	0.70	0.20	0.40	0.40	2.40	Watch	
CHAMPAIGN	RANTOUL TOWNSHIP H S DIST 193	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
CHAMPAIGN		2003	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
COOK	REAVIS TWP H S DIST 220	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
COOK		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
RANDOLPH	RED BUD C U SCHOOL DIST 132	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
RANDOLPH		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
LAWRENCE	RED HILL C U SCHOOL DIST 10	2004	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
LAWRENCE		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
WILL	REED CUSTER C U SCH DIST 255U	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
WILL		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
COOK	RHODES SCHOOL DIST 84-5	2004	0.35	1.40	0.30	0.20	0.40	2.65	Early Warning	
COOK		2003	0.35	1.05	0.20	0.30	0.40	2.30	Watch	
COOK	RICH TWP H S DISTRICT 227	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
COOK		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
WILL	RICHLAND GRADE SCHOOL DIST 88A	2004	1.05	1.05	0.30	0.40	0.10	2.90	Early Warning	
WILL		2003	1.40	1.40	0.40	0.40	0.10	3.70	Recognition	
MCHENRY	RICHMOND-BURTON C H S D 157	2004	1.40	1.05	0.40	0.40	0.20	3.45	Review	Drop in overall score was a result of late tax distributions as compared to previous years.
MCHENRY		2003	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	
COOK	RIDGELAND SCHOOL DISTRICT 122	2004	1.40	1.05	0.30	0.40	0.10	3.25	Review	
COOK		2003	1.40	1.05	0.30	0.40	0.20	3.35	Review	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
MCLEAN	RIDGEVIEW COMM UNIT SCH DIST 19	2004	1.40	1.05	0.40	0.40	0.20	3.45	Review	
MCLEAN		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
COOK	RIDGEWOOD COMM H S DIST 234	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
COOK		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
MCHENRY	RILEY C C SCHOOL DIST 18	2004	0.35	0.35	0.20	0.20	0.40	1.50	Watch	
MCHENRY		2003	1.05	1.05	0.30	0.30	0.40	3.10	Review	
WHITESIDE	RIVER BEND COMM UNIT DIST 2	2004	1.05	1.40	0.30	0.40	0.30	3.45	Review	AFR profile score report was verified by District Auditor on March 21, 2005. All were correct.
WHITESIDE		2003	0.70	0.35	0.10	0.40	0.30	1.85	Watch	
COOK	RIVER FOREST SCHOOL DIST 90	2004	1.40	0.70	0.30	0.40	0.40	3.20	Review	The District continuously monitors its financial situation and periodically updates its financial projections in order to prepare for its financial future. The District re-established its Working Cash Fund by issuing Working Cash Fund Bonds in November as part of a long-term fiscal strategic plan.
COOK		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
COOK	RIVER GROVE SCHOOL DIST 85-5	2004	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	As a result of the unsuccessful efforts to pass a referendum to increase the Education Fund Tax Rate, the District has addressed the FY 2005 Budget in the following ways: 1. The District has cut six teaching positions and one custodial position. 2. The District has cut Band, Gifted, and all extracurricular programs. 3. The District negotiated a salary freeze with the teacher's association. 4. The District reduced administrative costs by 12%. These efforts have resulted in an 11% reduction in the FY 2005 budget as compared with the FY 2004 budget. It is the hope of the Board of Education, Administration, Faculty and Staff of River Grove School District 85.5 that upon the successful local support of another referendum, the District's financial concerns will be abated, programs will return to the school, and this, coupled with conservative fiscal policies, will lead to the improvement of the financial profile score of the District in the years to come.
COOK		2003	1.05	1.05	0.30	0.40	0.30	3.10	Review	
JODAVIESS	RIVER RIDGE C U SCH DIST 210	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
JO DAVIESS		2003	1.40	0.35	0.20	0.40	0.30	2.65	Early Warning	
COOK	RIVER TRAILS SCHOOL DIST 26	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
COOK		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
ROCK ISLAND	RIVERDALE C U SCHOOL DIST 100	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
ROCK ISLAND		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
WHITESIDE	RIVERDALE SCHOOL DIST 14	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	Adequate funding needs to be provided by the state to implement mandated programs under NCLB. Figures in this profile were provided to the state by an independent auditor. He has verified that the information is true and accurate.
WHITESIDE		2003	1.40	0.35	0.20	0.40	0.40	2.75	Early Warning	
COOK	RIVERSIDE BROOKFIELD TWP DIST 208	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	We are proud that we have achieved Financial Recognition status for the first three financial profile ratings. Our financial condition continues to be impacted by property tax appeals, reduced state funding, and increased enrollment; however, our staff have been extremely cooperative helping the district achieve our 2003, 2004, and projected 2005 financial profile ratings of 3.90, 3.90, and 3.55, respectively.
COOK		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
COOK	RIVERSIDE SCHOOL DIST 96	2004	0.70	1.05	0.10	0.40	0.40	2.65	Early Warning	District 96 residents, on March 16, 2004, approved a \$0.49 increase in the Education Fund tax rate. Revenues from this tax rate increase will begin to appear in our FY 2004-05 Education Fund budget, thereby returning the district to at least a "Financial Review" status and in the near future to a "Financial Recognition" status. It also should be noted that the correct amount of short-term debt available to the district is \$8,802,882 (but does not change our weighted score of 0.40 for this indicator).
COOK		2003	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning	
SANGAMON	RIVERTON C U SCHOOL DIST 14	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
SANGAMON		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
WOODFORD	RIVERVIEW C C SCHOOL DISTRICT 2	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
WOODFORD		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
WOODFORD	ROANOKE BENSON C U S DIST 60	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
WOODFORD		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
TAZEWELL	ROBEIN SCHOOL DISTRICT 85	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	The district score is a 3.90
TAZEWELL		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
CRAWFORD	ROBINSON C U SCHOOL DIST 2	2004	1.40	1.05	0.30	0.40	0.10	3.25	Review	
CRAWFORD		2003	1.40	1.05	0.40	0.30	0.10	3.25	Review	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
OGLE	ROCHELLE COMM CONS DIST 231	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
OGLE		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
OGLE	ROCHELLE TWP HIGH SCH DIST 212	2004	1.40	1.40	0.40	0.40	0.10	3.70	Recognition	
OGLE		2003	1.40	1.40	0.40	0.40	0.10	3.70	Recognition	
SANGAMON	ROCHESTER COMM UNIT SCH DIST 3A	2004	1.05	1.40	0.30	0.40	0.20	3.35	Review	
SANGAMON		2003	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
WHITESIDE	ROCK FALLS ELEMENTARY SCH DIST 13	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
WHITESIDE		2003	0.70	0.70	0.10	0.30	0.40	2.20	Watch	
WHITESIDE	ROCK FALLS TWP H S DIST 301	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
WHITESIDE		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
ROCK ISLAND	ROCK ISLAND SCHOOL DISTRICT 41	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	The District continues to strive for financial stability during these very difficult economic times. It has used a balanced approach to contain costs while allowing for a partial use of accumulated surplus. This strategy has required reductions to operations in each of the past three years of over \$4,000,000. The continued approach of annual reductions is severely hampering the ability to offer comprehensive programming to our students. Future direction may require full use of surplus rather than cuts to allow the students in the community a quality educational experience. Please work with us in prompting the State of Illinois to improve its funding system for education.
ROCK ISLAND		2003	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
WILL	ROCKDALE SCHOOL DISTRICT 84	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
WILL		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
WINNEBAGO	ROCKFORD SCHOOL DIST 205	2004	0.35	1.40	0.30	0.10	0.20	2.35	Watch	
WINNEBAGO		2003	0.35	1.05	0.20	0.10	0.20	1.90	Watch	
ROCK ISLAND	ROCKRIDGE C U SCHOOL DIST 300	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
ROCK ISLAND		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
WINNEBAGO	ROCKTON SCH DIST 140	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
WINNEBAGO		2003	1.40	0.35	0.20	0.40	0.30	2.65	Early Warning	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
JEFFERSON	ROME COMM CONS SCHOOL DIST 2	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
JEFFERSON		2003	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
LAKE	RONDOUT SCHOOL DIST 72	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
LAKE		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
LIVINGSTON	ROOKS CREEK C C SCH DIST 425	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
LIVINGSTON		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
DUPAGE	ROSELLE SCHOOL DISTRICT 12	2004	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
DUPAGE		2003	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
COOK	ROSEMONT ELEM SCHOOL DIST 78	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
COOK		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
WARREN	ROSEVILLE C U SCH DIST 200	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	Roseville has improved from the lowest ranking to the highest. This reflects a conscious effort of our district to make the changes and adjustments necessary.
WARREN		2003	1.05	1.40	0.20	0.40	0.40	3.45	Review	
VERMILION	ROSSVILLE-ALVIN CU SCH DIST 7	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
VERMILION		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
LAKE	ROUND LAKE AREA SCHS - DIST 116	2004	1.05	1.40	0.20	0.30	0.20	3.15	Review	
LAKE		2003	0.70	1.40	0.20	0.10	0.10	2.50	Watch	
MADISON	ROXANA COMM UNIT SCHOOL DIST 1	2004	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
MADISON		2003	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
LASALLE	RUTLAND C C SCHOOL DIST 230	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
LASALLE		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
MARION	SALEM COMM H S DIST 600	2004	1.05	1.40	0.20	0.40	0.20	3.25	Review	
MARION		2003	0.70	1.40	0.20	0.40	0.10	2.80	Early Warning	
MARION	SALEM SCHOOL DIST 111	2004	0.70	1.40	0.20	0.20	0.30	2.80	Early Warning	
MARION		2003	0.70	0.70	0.20	0.20	0.30	2.10	Watch	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
DUPAGE	SALT CREEK SCHOOL DIST 48	2004	1.05	1.40	0.30	0.30	0.40	3.45	Review	Salt Creek School District #48 has taken significant steps to reduce its reliance on tax anticipation warrants. In the last three years, we have reduced the issuance of tax anticipation warrants from 2.5 million to 1.3 million dollars. The district has also implemented zero-based budgeting to reduce its expenditures. District #48 is now faced with 4 million dollars in life safety work which needs to be completed in five years. Unfortunately, the district has no bonding authority to complete the needed work. The public will be asked in April 2005 to increase the property tax extension limitation for the district. This will assist the district in improving its financial outlook.
DUPAGE		2003	1.05	1.40	0.30	0.30	0.40	3.45	Review	
MARION	SANDOVAL C U SCHOOL DIST 501	2004	1.40	0.70	0.20	0.40	0.40	3.10	Review	
MARION		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
COOK	SANDRIDGE SCHOOL DISTRICT 172	2004	1.40	1.40	0.40	0.40	0.10	3.70	Recognition	The Financial Profile Score of 3.70 is an inaccurate and deceptive description of the true financial condition of the District. During the 2003-2004 school year, the District embarked on a \$5,000,000 building addition. Because of this project the District received \$1,900,000 from the sale of Construction Bonds and \$1,444,000 from the Capitol Development Board. All of this revenue was taken in during the waning months of the fiscal year. The District incurred only \$788,000 expenditures for the 2003-2004 school year, as it relates to this building project. This construction revenue accounts for 51% of all revenue realized by the District. This has skewed the financial profile significantly. This revenue will significantly impact the true scores in the following areas: 1) Fund Balance to Revenue Ratio; 2) Expenditures to Revenue Ratio; and 3) Days of Cash on Hand. Additionally, this scenario will work in reverse for 2006 Financial Profile.
COOK		2003	0.70	1.05	0.20	0.40	0.40	2.75	Early Warning	
DEKALB	SANDWICH C U SCHOOL DIST 430	2004	0.70	1.40	0.20	0.40	0.30	3.00	Early Warning	
DEKALB		2003	0.35	0.70	0.10	0.40	0.30	1.85	Watch	
GRUNDY	SARATOGA COMM CONS S DIST 60C	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
GRUNDY		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
LIVINGSTON	SAUNEMIN C CONSOL SCH DIST 438	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
LIVINGSTON		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
CARROLL	SAVANNA COMMUNITY UNIT DIST 300	2004	0.70	1.40	0.20	0.20	0.30	2.80	Early Warning	
CARROLL		2003	0.35	1.05	0.10	0.20	0.20	1.90	Watch	

<i>County</i>	<i>District Name</i>	<i>Data Year</i>	<i>FBRR</i>	<i>EXRV</i>	<i>DCOH</i>	<i>STB</i>	<i>LTD</i>	<i>Total Score</i>	<i>Designation</i>	<i>District Comments</i>
	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
JODAVIESS	SCALES MOUND C U SCH DISTRICT 211	2004	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
JO DAVIESS		2003	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
DUPAGE	SCH DISTRICT 45 DUPAGE COUNTY	2004	1.40	0.70	0.40	0.40	0.30	3.20	Review	
DUPAGE		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
COOK	SCHAUMBURG C C SCHOOL DIST 54	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
COOK		2003	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
COOK	SCHILLER PARK SCHOOL DIST 81	2004	1.40	1.05	0.30	0.40	0.20	3.35	Review	
COOK		2003	1.40	1.05	0.40	0.40	0.20	3.45	Review	
KANE	SCHOOL DISTRICT U-46	2004	1.05	1.40	0.20	0.40	0.20	3.25	Review	
KANE		2003	0.35	1.05	0.20	0.30	0.20	2.10	Watch	
SCHUYLER	SCHUYLER CO C U SCH DIST 1	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
SCHUYLER		2003	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
SCOTT	SCOTT-MORGAN C U SCHOOL DIST 2	2004	1.05	1.40	0.30	0.40	0.40	3.55	Recognition	
SCOTT		2003	1.05	1.40	0.20	0.40	0.40	3.45	Review	
MARION	SELMAVILLE C C SCH DIST 10	2004	1.40	1.05	0.30	0.40	0.10	3.25	Review	
MARION		2003	1.40	1.05	0.30	0.40	0.10	3.25	Review	
LASALLE	SENECA COMM CONS SCH DIST 170	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
LASALLE		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
LASALLE	SENECA TWP H S DIST 160	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
LASALLE		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
FRANKLIN	SESSER-VALIER COMM UNIT S D 196	2004	1.40	1.05	0.30	0.40	0.30	3.45	Review	
FRANKLIN		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
UNION	SHAWNEE C U SCH DIST 84	2004	1.05	1.40	0.20	0.40	0.30	3.35	Review	
UNION		2003	0.70	1.05	0.10	0.40	0.30	2.55	Watch	
SHELBY	SHELBYVILLE C U SCHOOL DIST 4	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	Shelbyville CUSD # 4 Board of Education is committed to providing the best possible education for our 1100 students.
SHELBY		2003	1.05	1.40	0.20	0.40	0.40	3.45	Review	

<i>County</i>	<i>District Name</i>	<i>Data Year</i>	<i>FBRR</i>	<i>EXRV</i>	<i>DCOH</i>	<i>STB</i>	<i>LTD</i>	<i>Total Score</i>	<i>Designation</i>	<i>District Comments</i>
	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
ROCK ISLAND	SHERRARD COMM UNIT SCH DIST 200	2004	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
ROCK ISLAND		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
EDGAR	SHILOH COMM UNIT SCH DIST 1	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	The total EAV for Shiloh CUSD #1 has dropped nearly \$19 million since 2000--this has resulted in a local revenue loss of approximately \$740,000.
EDGAR		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
ST. CLAIR	SHILOH VILLAGE SCHOOL DIST 85	2004	1.40	1.40	0.40	0.40	0.10	3.70	Recognition	The Board of Education has been very fiscally responsible and monitors all expenditures of the school district. The expenses of the new middle school will be monitored closely.
ST CLAIR		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
WINNEBAGO	SHIRLAND C C SCHOOL DIST 134	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
WINNEBAGO		2003	1.05	0.35	0.20	0.40	0.40	2.40	Watch	
ST. CLAIR	SIGNAL HILL SCH DIST 181	2004	0.35	1.05	0.10	0.20	0.20	1.90	Watch	
ST CLAIR		2003	0.35	0.70	0.10	0.40	0.20	1.75	Watch	
ROCK ISLAND	SILVIS SCHOOL DISTRICT 34	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
ROCK ISLAND		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
COOK	SKOKIE SCHOOL DIST 68	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
COOK		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
COOK	SKOKIE SCHOOL DIST 69	2004	1.40	0.35	0.30	0.40	0.10	2.55	Watch	
COOK		2003	1.40	0.70	0.30	0.40	0.10	2.90	Early Warning	
COOK	SKOKIE SCHOOL DIST 73-5	2004	1.40	1.05	0.40	0.40	0.20	3.45	Review	
COOK		2003	1.40	1.05	0.40	0.40	0.20	3.45	Review	
ST. CLAIR	SMITHTON C C SCHOOL DIST 130	2004	0.35	1.40	0.10	0.40	0.30	2.55	Watch	The referendums passing will strongly improve our financial position and assist the district in affording our students the educational opportunities they deserve.
ST CLAIR		2003	0.35	0.70	0.10	0.40	0.30	1.85	Watch	
DEKALB	SOMONAUK C U SCHOOL DIST 432	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
DEKALB		2003	1.40	0.70	0.30	0.40	0.30	3.10	Review	

<i>County</i>	<i>District Name</i>	<i>Data Year</i>	<i>FBRR</i>	<i>EXRV</i>	<i>DCOH</i>	<i>STB</i>	<i>LTD</i>	<i>Total Score</i>	<i>Designation</i>	<i>District Comments</i>
	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
WINNEBAGO	SOUTH BELOIT C U SCH DIST 320	2004	0.35	1.05	0.10	0.40	0.10	2.00	Watch	The South Beloit C.U.S.D. #320 is making extensive budget cuts to the certified and non-certified staff members to balance the 2005/06 budget and to reduce spending. This will be to the detriment of the students.
WINNEBAGO		2003	0.35	0.35	0.10	0.40	0.10	1.30	Watch	
MARION	SOUTH CENTRAL COMM UNIT DIST 401	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
MARION		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
CHRISTIAN	SOUTH FORK SCHOOL DISTRICT 14	2004	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
CHRISTIAN		2003	1.05	1.40	0.20	0.40	0.40	3.45	Review	
COOK	SOUTH HOLLAND SCHOOL DIST 150	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
COOK		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
COOK	SOUTH HOLLAND SCHOOL DIST 151	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	Through the efforts of our taxpayers, we have moved to financial recognition status. We will continue to be good stewards of the financial resources of the district.
COOK		2003	0.70	0.35	0.10	0.40	0.40	1.95	Watch	
TAZEWELL	SOUTH PEKIN SCHOOL DIST 137	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
TAZEWELL		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
GRUNDY	SOUTH WILMINGTON CONS SCH DIST 74	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
GRUNDY		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
HANCOCK	SOUTHEASTERN C U SCH DIST 337	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
HANCOCK		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
HENDERSON	SOUTHERN C U SCHOOL DIST 120	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
HENDERSON		2003	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning	
MACOUPIN	SOUTHWESTERN C U SCH DIST 9	2004	1.05	1.40	0.30	0.40	0.40	3.55	Recognition	The Board of Education continues to work diligently to maintain a fiscally responsible approach to education.
MACOUPIN		2003	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning	
RANDOLPH	SPARTA C U SCHOOL DIST 140	2004	0.70	1.05	0.10	0.30	0.20	2.35	Watch	
RANDOLPH		2003	0.35	1.05	0.10	0.20	0.20	1.90	Watch	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
FULTON	SPOON RIVER VALLEY C U S DIST 4	2004	1.05	0.70	0.20	0.40	0.30	2.65	Early Warning	
FULTON		2003	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
TAZEWELL	SPRING LAKE C C SCH DIST 606	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	We agree with the 2005 Financial Profile Score and related data. The District is experiencing financial stability.
TAZEWELL		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
BUREAU	SPRING VALLEY C C SCH DIST 99	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	While the district maintains the status of financial recognition, it should be pointed out that the district's financial difficulties are in the Education Fund, despite recent cuts to staff and programs. Overall, the score is relatively strong due to money that is held in the Working Cash Fund, as well as the fact that the district has little long-term debt. Therefore, while this designation is welcome, it is not a reflection of the district's ongoing struggles to keep the Education Fund solvent without continued borrowing and the possibility of additional budgetary reductions.
BUREAU		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
SANGAMON	SPRINGFIELD SCHOOL DISTRICT 186	2004	1.05	1.40	0.30	0.30	0.30	3.35	Review	The District continues to make it a priority to improve it's profile score. We make every effort to adopt a balanced budget and to ensure that expenditures are in line with the District's goals and objectives.
SANGAMON		2003	1.05	1.40	0.20	0.30	0.30	3.25	Review	
KANKAKEE	ST ANNE C C SCHOOL DIST 256	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
KANKAKEE		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
KANKAKEE	ST ANNE COMM H S DIST 302	2004	1.40	1.05	0.30	0.40	0.10	3.25	Review	
KANKAKEE		2003	1.40	1.05	0.40	0.40	0.10	3.35	Review	
KANE	ST CHARLES C U SCHOOL DIST 303	2004	0.70	1.05	0.30	0.30	0.20	2.55	Watch	The School District received property taxes from Kane County after the close of the fiscal year that impacted the cash position of the district. The delay in property tax distribution also impacted the short term debt ratio as Tax Anticipation Warrants were needed to offset the cash shortfall.
KANE		2003	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	
FAYETTE	ST ELMO C U SCHOOL DIST 202	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
FAYETTE		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
KANKAKEE	ST GEORGE C C SCHOOL DIST 258	2004	0.35	1.05	0.10	0.40	0.10	2.00	Watch	
KANKAKEE		2003	0.70	0.70	0.10	0.40	0.10	2.00	Watch	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
CHAMPAIGN	ST JOSEPH C C SCHOOL DIST 169	2004	1.40	1.40	0.40	0.40	0.10	3.70	Recognition	
CHAMPAIGN		2003	1.40	1.05	0.40	0.40	0.10	3.35	Review	
CHAMPAIGN	ST JOSEPH OGDEN C H S DIST 305	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	St. Joseph-Ogden CHSD #305 is concerned about the change in our Expenditures to Revenue Ratio over the last two years. We are fortunate to have fund balance reserves from which to draw on for the next few years. It is apparent that, without fundamental changes in the way schools are funded in the state of Illinois, we are going to have to change our current educational program or we are going to have to rely even more heavily on local dollars.
CHAMPAIGN		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
ST. CLAIR	ST LIBORY CONS SCH DIST 30	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
ST CLAIR		2003	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
CLINTON	ST ROSE SCHOOL DISTRICT 14-15	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
CLINTON		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
STARK	STARK COUNTY C U SCH DIST 100	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
STARK		2003	0.70	1.05	0.10	0.40	0.40	2.65	Early Warning	
MACOUPIN	STAUNTON COMM UNIT SCH DIST 6	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
MACOUPIN		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
RANDOLPH	STEELEVILLE C U SCH DIST 138	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	Tax caps will create a problem in the future for the financial structure of the District because of the inability to levy the needed dollars in the IMRF, Tort, and FICA Funds. Additionally, TIF districts, without municipalities making the districts whole, will continue to reduce available funds for education.
RANDOLPH		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
COOK	STEGER SCHOOL DISTRICT 194	2004	1.40	1.05	0.40	0.40	0.20	3.45	Review	
COOK		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
WHITESIDE	STERLING C U DIST 5	2004	1.05	1.40	0.30	0.20	0.30	3.25	Review	Our financial profile has improved as a result of over \$4 million in cuts in the past few years and not because of additional state funding as the governor would have the uninformed believe.
WHITESIDE		2003	0.70	1.05	0.20	0.10	0.30	2.35	Watch	
LEE	STEWART ELEM SCHOOL DIST 220	2004	1.40	1.40	0.40	0.40	0.10	3.70	Recognition	
LEE		2003	1.40	1.05	0.40	0.40	0.10	3.35	Review	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
SHELBY	STEWARDSON-STRASBURG CU DIST 5A	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	Unfunded mandates combined with the loss of revenue to the district due to the new Homestead and Senior Citizen Exemptions makes it increasingly difficult for the district to maintain Recognition Status.
SHELBY		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
JODAVIESS	STOCKTON C U SCHOOL DIST 206	2004	0.70	1.40	0.20	0.40	0.40	3.10	Review	
JO DAVIESS		2003	0.35	0.70	0.10	0.30	0.40	1.85	Watch	
LASALLE	STREATOR ELEM SCHOOL DIST 44	2004	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
LASALLE		2003	1.40	1.05	0.40	0.40	0.20	3.45	Review	
LASALLE	STREATOR TWP H S DIST 40	2004	1.40	1.40	0.40	0.40	0.10	3.70	Recognition	
LASALLE		2003	1.40	1.40	0.40	0.40	0.10	3.70	Recognition	
MOULTRIE	SULLIVAN C U SCHOOL DIST 300	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
MOULTRIE		2003	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
JEFFERSON	SUMMERSVILLE SCHOOL DIST 79	2004	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
JEFFERSON		2003	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
WILL	SUMMIT HILL SCHOOL DIST 161	2004	1.40	1.40	0.30	0.40	0.10	3.60	Recognition	
WILL		2003	1.40	1.40	0.30	0.40	0.10	3.60	Recognition	
COOK	SUMMIT SCHOOL DIST 104	2004	1.40	0.70	0.30	0.40	0.10	2.90	Early Warning	
COOK		2003	1.40	1.05	0.30	0.40	0.10	3.25	Review	
COOK	SUNNYBROOK SCHOOL DISTRICT 171	2004	1.40	1.05	0.30	0.40	0.20	3.35	Review	
COOK		2003	1.40	1.05	0.30	0.40	0.20	3.35	Review	
COOK	SUNSET RIDGE SCHOOL DIST 29	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
COOK		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
DEKALB	SYCAMORE C U SCHOOL DIST 427	2004	1.40	1.05	0.40	0.40	0.10	3.35	Review	
DEKALB		2003	1.40	1.05	0.40	0.40	0.20	3.45	Review	
WILL	TAFT SCHOOL DISTRICT 90	2004	0.35	1.05	0.10	0.40	0.40	2.30	Watch	
WILL		2003	0.70	0.70	0.20	0.40	0.40	2.40	Watch	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
PERRY	TAMAROA SCHOOL DIST 5	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
PERRY		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
CHRISTIAN	TAYLORVILLE C U SCH DIST 3	2004	0.70	1.05	0.10	0.40	0.30	2.55	Watch	
CHRISTIAN		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
EFFINGHAM	TEUTOPOLIS C U SCHOOL DIST 50	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
EFFINGHAM		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
CHAMPAIGN	THOMASBORO C C SCHOOL DIST 130	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
CHAMPAIGN		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
FRANKLIN	THOMPSONVILLE COMM H S DIST 112	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
FRANKLIN		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
FRANKLIN	THOMPSONVILLE SCHOOL DISTRICT 62	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
FRANKLIN		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
CARROLL	THOMSON COM UNIT DIST 301	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	Once again we have been designated as Recognition. We have worked very hard to be as financially prudent as we could. With the Condolidation ahead, we hope to maintain this Financial Profile.
CARROLL		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
COOK	THORNTON FRACTIONAL T H S D 215	2004	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
COOK		2003	1.40	0.70	0.30	0.40	0.30	3.10	Review	
COOK	THORNTON SCHOOL DISTRICT 154	2004	1.40	0.35	0.30	0.40	0.40	2.85	Early Warning	
COOK		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
COOK	THORNTON TWP H S DIST 205	2004	1.05	0.70	0.20	0.40	0.30	2.65	Early Warning	
COOK		2003	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
COOK	TINLEY PARK COMM CONS SCH DST 146	2004	1.40	1.05	0.40	0.40	0.20	3.45	Review	
COOK		2003	1.40	1.05	0.40	0.40	0.20	3.45	Review	
CHAMPAIGN	TOLONO C U SCHOOL DIST 7	2004	1.40	1.05	0.40	0.40	0.10	3.35	Review	
CHAMPAIGN		2003	1.40	1.05	0.40	0.40	0.10	3.35	Review	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
LASALLE	TONICA COMM CONS SCH DIST 79	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	The school district is pleased with the results.
LASALLE		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
COOK	TOWNSHIP H S DIST 211	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
COOK		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
LAKE	TOWNSHIP HIGH SCHOOL DIST 113	2004	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
LAKE		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
COOK	TOWNSHIP HIGH SCHOOL DIST 214	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	In Fiscal Year 2004, the district expended in excess of \$20 million for one-time building construction projects related to facilities expansion and renewal.
COOK		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
TAZEWELL	TREMONT COMM UNIT DIST 702	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
TAZEWELL		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
SANGAMON	TRI CITY COMM UNIT SCH DIST 1	2004	1.05	1.40	0.20	0.40	0.30	3.35	Review	
SANGAMON		2003	0.70	1.05	0.20	0.40	0.30	2.65	Early Warning	
LIVINGSTON	TRI POINT C U SCH DIST 6-J	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
LIVINGSTON		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
MCLEAN	TRI VALLEY C U SCHOOL DISTRICT 3	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	Both the Fund Balance to Revenue Ratio (#1) and the Days Cash on Hand (#3) are artificially high due to early local property tax revenues in May and June.
MCLEAN		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
MADISON	TRIAD COMM UNIT SCHOOL DIST 2	2004	1.05	1.40	0.20	0.40	0.20	3.25	Review	
MADISON		2003	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
JACKSON	TRICO COMM UNIT SCH DISTRICT 176	2004	0.70	1.05	0.20	0.20	0.40	2.55	Watch	
JACKSON		2003	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning	
MORGAN	TRIOPIA C U SCHOOL DISTRICT 27	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
MORGAN		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
WILL	TROY COMM CONS SCH DIST 30C	2004	1.40	1.05	0.20	0.40	0.30	3.35	Review	Troy School District 30C is considered an "exploding" growth school district. Because of this the district's "Long-Term Debt Limitation" is calculated by multiplying the district's EAV by 15% instead of 6.9%, the percent normally used for this calculation in elementary districts. The tremendous growth and the effects of PTELL (tax caps), which have pushed our tax rate lower, have combined to create a large deficit for Troy Schools. The dramatic cuts made over the past two years have eliminated a large portion of our large deficit. The large deficit has eroded the district's fund balances. Because of this the Board of Education sold Working Cash Fund Bonds, which has eliminated the need to "Short-Term Borrow" to supplement our cash-flow situation. Additionally, the district's Operating Expense Per Pupil (OEPP) has dropped by nearly \$200 due to the dramatic budget reductions that the district has made. Our low OEPP, which was already below the state average, has dropped at a time when all inflationary indicators are rising; which more than likely will increase the state average OEPP, because the cost of doing business has increased.
WILL		2003	1.05	0.70	0.20	0.40	0.10	2.45	Watch	
DOUGLAS	TUSCOLA C U SCHOOL DIST 301	2004	1.40	1.40	0.40	0.40	0.20	3.80	Recognition	Tuscola's score indicates that financial responsibility is an annual goal. The restructuring of our bonds for the new grade school should only enhance our financial standing in the future.
DOUGLAS		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
HENDERSON	UNION COMMUNITY UNIT SCH DIST 115	2004	0.70	1.05	0.20	0.20	0.30	2.45	Watch	
HENDERSON		2003	0.70	1.05	0.20	0.30	0.30	2.55	Watch	
COOK	UNION RIDGE SCHOOL DIST 86	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
COOK		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
WILL	UNION SCHOOL DIST 81	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
WILL		2003	0.35	1.05	0.20	0.40	0.40	2.40	Watch	
ROCK ISLAND	UNITED TWP HS DISTRICT 30	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
ROCK ISLAND		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
JACKSON	UNITY POINT C C SCHOOL DIST 140	2004	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
JACKSON		2003	1.40	1.40	0.30	0.40	0.10	3.60	Recognition	
CHAMPAIGN	URBANA SCHOOL DIST 116	2004	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	The Urbana School District has made over 3 million in expenditure reductions. We are committed to balancing the budget and providing for an annual surplus to repay our accumulated deficit.
CHAMPAIGN		2003	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
FULTON	V I T COMM UNIT SCH DISTRICT 2	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
FULTON		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
WILL	VALLEY VIEW CUSD #365U	2004	1.40	1.40	0.40	0.40	0.10	3.70	Recognition	
WILL		2003	1.40	1.40	0.40	0.40	0.10	3.70	Recognition	
MONROE	VALMEYER COMM UNIT SCH DIST 3	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
MONROE		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
FAYETTE	VANDALIA C U SCH DIST 203	2004	0.35	1.05	0.10	0.20	0.20	1.90	Watch	
FAYETTE		2003	0.70	1.05	0.10	0.30	0.20	2.35	Watch	
MADISON	VENICE COMM UNIT SCHOOL DIST 3	2004	0.35	0.35	0.10	0.10	0.10	1.00	Watch	
MADISON		2003	0.35	0.70	0.10	0.10	0.40	1.65	Watch	
JOHNSON	VIENNA H S DISTRICT 133	2004	0.70	1.40	0.20	0.20	0.40	2.90	Early Warning	
JOHNSON		2003	0.70	1.05	0.10	0.40	0.30	2.55	Watch	
JOHNSON	VIENNA SCHOOL DIST 55	2004	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
JOHNSON		2003	1.40	1.05	0.30	0.40	0.20	3.35	Review	
DOUGLAS	VILLA GROVE C U SCH DIST 302	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
DOUGLAS		2003	1.40	1.05	0.20	0.40	0.40	3.45	Review	
MACOUPIN	VIRDEN COMM UNIT SCHOOL DIST 4	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
MACOUPIN		2003	0.70	1.05	0.10	0.40	0.40	2.65	Early Warning	
CASS	VIRGINIA C U SCH DIST 64	2004	0.70	1.05	0.20	0.40	0.40	2.75	Early Warning	
CASS		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
COOK	W HARVEY-DIXMOOR PUB SCH DIST147	2004	0.70	1.05	0.20	0.40	0.10	2.45	Watch	
COOK		2003	0.70	0.70	0.10	0.40	0.10	2.00	Watch	
WABASH	WABASH C U SCH DIST 348	2004	0.70	1.05	0.20	0.40	0.30	2.65	Early Warning	
WABASH		2003	0.70	1.05	0.10	0.40	0.30	2.55	Watch	
LASALLE	WALLACE C C SCHOOL DIST 195	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
LASALLE		2003	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
LASALLE	WALTHAM C C SCHOOL DIST 185	2004	1.05	1.05	0.20	0.40	0.40	3.10	Review	
LASALLE		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
JEFFERSON	WALTONVILLE C U SCHOOL DIST 1	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
JEFFERSON		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
WARREN	WARREN C U SCH DIST 222	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
WARREN		2003	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
JODAVIESS	WARREN COMM UNIT SCHOOL DIST 205	2004	1.40	1.40	0.40	0.40	0.10	3.70	Recognition	This Financial Profile reflects the school district.
JO DAVIESS		2003	1.40	1.05	0.40	0.40	0.10	3.35	Review	
LAKE	WARREN TWP HIGH SCH DIST 121	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
LAKE		2003	0.35	0.70	0.30	0.30	0.30	1.95	Watch	
MACON	WARRENSBURG-LATHAM C U DIST 11	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
MACON		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
HANCOCK	WARSAW COMM UNIT SCH DISTRICT 316	2004	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
HANCOCK		2003	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
TAZEWELL	WASHINGTON COMM H S DIST 308	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
TAZEWELL		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
TAZEWELL	WASHINGTON SCHOOL DIST 52	2004	1.40	1.05	0.40	0.40	0.20	3.45	Review	The building bonds that were issued to help with construction of the new middle school have an impact on the district's total Profile Score.
TAZEWELL		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
MONROE	WATERLOO COMM UNIT SCH DIST 5	2004	1.40	1.05	0.30	0.40	0.30	3.45	Review	
MONROE		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
LAKE	WAUCONDA COMM UNIT S DIST 118	2004	1.05	1.40	0.20	0.40	0.30	3.35	Review	
LAKE		2003	0.70	1.05	0.20	0.40	0.30	2.65	Early Warning	
LAKE	WAUKEGAN C U SCHOOL DIST 60	2004	0.35	1.40	0.10	0.30	0.20	2.35	Watch	
LAKE		2003	0.35	1.05	0.20	0.10	0.20	1.90	Watch	
MORGAN	WAVERLY C U SCHOOL DIST 6	2004	1.05	1.40	0.30	0.40	0.30	3.45	Review	
MORGAN		2003	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
WAYNE	WAYNE CITY C U SCHOOL DIST 100	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
WAYNE		2003	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning	
JEFFERSON	WEBBER TOWNSHIP H S DIST 204	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
JEFFERSON		2003	1.05	1.40	0.20	0.40	0.40	3.45	Review	
CLINTON	WESCLIN C U SCHOOL DISTRICT 3	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
CLINTON		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
DUPAGE	WEST CHICAGO ELEM SCHOOL DIST 33	2004	1.05	1.40	0.30	0.40	0.30	3.45	Review	
DUPAGE		2003	1.05	0.70	0.20	0.40	0.30	2.65	Early Warning	
LOGAN	WEST LINCOLN-BROADWELL E S D #92	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	Completed building addition using funds generated in prior year.
LOGAN		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
COOK	WEST NORTHFIELD SCHOOL DIST 31	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
COOK		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
PIKE	WEST PIKE COMM UNIT SCH DIST 2	2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
PIKE		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
MCDONOUGH	WEST PRAIRIE C U SCHOOL DIST 103	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
RICHLAND	WEST RICHLAND C U SCH DISTRICT 2	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
RICHLAND		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
WASHINGTON	WEST WASHINGTON CO C U DIST 10	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	
WASHINGTON		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
COOK	WESTCHESTER SCHOOL DIST 92-5	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
COOK		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
COOK	WESTERN SPRINGS SCHOOL DIST 101	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
COOK		2003	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
MERCER	WESTMER COMM UNIT SCH DIST 203	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
MERCER		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
DUPAGE	WESTMONT C U SCHOOL DIST 201	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
DUPAGE		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
VERMILION	WESTVILLE C U SCHOOL DIST 2	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
VERMILION		2003	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
HENRY	WETHERSFIELD C U SCH DIST 230	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
HENRY		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
COOK	WHEELING C C SCHOOL DIST 21	2004	1.05	1.40	0.30	0.30	0.30	3.35	Review	
COOK		2003	0.70	1.05	0.30	0.30	0.30	2.65	Early Warning	
ST. CLAIR	WHITESIDE SCHOOL DIST 115	2004	0.70	1.05	0.10	0.40	0.20	2.45	Watch	
ST CLAIR		2003	0.70	0.35	0.10	0.40	0.20	1.75	Watch	
WILL	WILL COUNTY SCHOOL DISTRICT 92	2004	1.40	1.40	0.40	0.40	0.30	3.90	Recognition	
WILL		2003	1.40	1.05	0.30	0.40	0.20	3.35	Review	
KNOX	WILLIAMSFIELD C U S DIST 210	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
KNOX		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
SANGAMON	WILLIAMSVILLE C U SCHOOL DIST 15	2004	0.70	1.40	0.20	0.40	0.10	2.80	Early Warning	
SANGAMON		2003	0.35	0.70	0.10	0.40	0.10	1.65	Watch	
CLINTON	WILLOW GROVE SCHOOL DISTRICT 46	2004	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
CLINTON		2003	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning	
COOK	WILLOW SPRINGS SCHOOL DIST 108	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	The AFR profile scores reflect the overall sound fiscal management policies in the face of diminishing state support of schools which required the Board of Education to seek a referendum in April, 2004. Thanks to the support of the community, our school district will be able to reverse the negative trend demonstrated in this score report. Additionally, the district will be able to greatly improve the school facilities. It is our hope that the state of Illinois will meet its responsibility to students and schools by providing improved financial support of schools and education.
COOK		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
COOK	WILMETTE SCHOOL DIST 39	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
COOK		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
WILL	WILMINGTON C U SCH DIST 209U	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
WILL		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
SCOTT	WINCHESTER C U SCH DIST 1	2004	1.05	1.40	0.30	0.40	0.40	3.55	Recognition	
SCOTT		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
SHELBY	WINDSOR COMM UNIT SCH DIST 1	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
SHELBY		2003	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
DUPAGE	WINFIELD SCHOOL DISTRICT 34	2004	1.40	1.05	0.40	0.40	0.10	3.35	Review	The Winfield School District eagerly awaits the passage of funding by the legislature for Capital Development Board (CDB) monies that were entitled to the District in 2001.
DUPAGE		2003	1.40	1.05	0.40	0.40	0.10	3.35	Review	
WINNEBAGO	WINNEBAGO C U SCH DIST 323	2004	1.05	1.40	0.30	0.40	0.20	3.35	Review	
WINNEBAGO		2003	0.70	0.35	0.10	0.40	0.20	1.75	Watch	
COOK	WINNETKA SCHOOL DIST 36	2004	1.40	1.05	0.30	0.40	0.30	3.45	Review	
COOK		2003	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
LAKE	WINTHROP HARBOR SCHOOL DIST 1	2004	0.35	1.40	0.20	0.30	0.20	2.45	Watch	District 1 financial rating improved significantly from the previous year.
LAKE		2003	0.70	0.70	0.20	0.30	0.10	2.00	Watch	
ST. CLAIR	WOLF BRANCH SCH DIST 113	2004	0.70	0.35	0.30	0.40	0.30	2.05	Watch	
ST CLAIR		2003	0.70	0.35	0.20	0.40	0.10	1.75	Watch	
DUPAGE	WOOD DALE SCHOOL DISTRICT 7	2004	1.40	1.40	0.40	0.40	0.40	4.00	Recognition	
DUPAGE		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
MADISON	WOOD RIVER-HARTFORD ELEM S D 15	2004	1.40	1.05	0.30	0.40	0.20	3.35	Review	The Board of Education will strive to reduce the education fund deficit while continuing to provide quality instructional programs.
MADISON		2003	1.40	1.05	0.30	0.40	0.20	3.35	Review	
LAKE	WOODLAND C C SCHOOL DIST 50	2004	1.40	1.05	0.40	0.40	0.30	3.55	Recognition	
LAKE		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
LIVINGSTON	WOODLAND C U S DIST 5	2004	0.70	1.05	0.10	0.40	0.40	2.65	Early Warning	
LIVINGSTON		2003	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning	

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	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
JEFFERSON	WOODLAWN COMM CONS SCH DIST 4	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
JEFFERSON		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	
JEFFERSON	WOODLAWN COMM H S DIST 205	2004	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning	
JEFFERSON		2003	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning	
DUPAGE	WOODRIDGE SCHOOL DIST 68	2004	1.40	1.40	0.30	0.40	0.30	3.80	Recognition	
DUPAGE		2003	1.40	1.05	0.30	0.40	0.30	3.45	Review	
MCHENRY	WOODSTOCK C U SCHOOL DIST 200	2004	1.40	1.05	0.30	0.40	0.30	3.45	Review	Woodstock CUSD #200's 2005 Financial Profile has been negatively affected by McHenry County's late tax distribution. Historically, McHenry County distributes approximately 50% of annual taxes before June 30. In 2004, District 200 received only 25.83% of its levy year 2003 taxes before June 30, 2004. This change caused the district's Expenditure to Revenue Ratio score to decrease .35 in value and made the district look like it spent \$1.10 for every \$1.00 of revenue received. If taxes would have been received prior to 6/30/04, the district would have spent \$.94 for every \$1.00 of revenue received and would have realized a \$.03 improvement from last year. The Financial Profile should take into account one-time changes that are outside of the control of the district and can adversely impact a district's score.
MCHENRY		2003	1.40	1.40	0.30	0.40	0.20	3.70	Recognition	
COOK	WORTH SCHOOL DISTRICT 127	2004	1.40	1.05	0.30	0.40	0.20	3.35	Review	
COOK		2003	1.40	1.05	0.30	0.40	0.20	3.35	Review	
KENDALL	YORKVILLE COMM UNIT SCH DIST 115	2004	1.05	1.40	0.20	0.40	0.20	3.25	Review	District has been in and out of the financial watch and warning list with little change in financial condition. The profile score is based on a 12 month snap-shot of revenue, expenditure, fund balance, cash on hand and debt ratio. During the 12 month period there is a large fluctuation in revenue collection and expenditure due to the frequency and amount of revenue disbursed by the State and County Treasurer and timing of bill payment.
KENDALL		2003	0.70	0.70	0.20	0.40	0.20	2.20	Watch	
WARREN	YORKWOOD C U SCH DIST 225	2004	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
WARREN		2003	1.40	1.05	0.40	0.40	0.40	3.65	Recognition	
FRANKLIN	ZEIGLER-ROYALTON C U S DIST 188	2004	1.05	1.40	0.20	0.40	0.40	3.45	Review	Zeigler-Royalton Community Unit School District No. 188 continues to strive to provide quality education services despite adverse financial circumstances statewide. The District seeks to operate within its financial limitations using sound, conservative financial practices.
FRANKLIN		2003	1.05	1.05	0.20	0.40	0.40	3.10	Review	

<i>County</i>	<i>District Name</i>	<i>Data Year</i>	<i>FBRR</i>	<i>EXRV</i>	<i>DCOH</i>	<i>STB</i>	<i>LTD</i>	<i>Total Score</i>	<i>Designation</i>	<i>District Comments</i>
	<i>Max</i>		<i>(1.4)</i>	<i>(1.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(0.4)</i>	<i>(4.0)</i>	<i>Recognition</i>	
LAKE	ZION ELEMENTARY SCHOOL DISTRICT 6	2004	1.40	1.40	0.30	0.40	0.40	3.90	Recognition	
LAKE		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition	
LAKE	ZION-BENTON TWP H S DIST 126	2004	0.70	1.40	0.30	0.40	0.40	3.20	Review	
LAKE		2003	1.05	1.05	0.30	0.40	0.40	3.20	Review	