

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
Adams								
001								
Payson CUSD 1	0010	26	5,052,161	4,291,887	3,514,949	511.64	8,388.49	6,869.97
Liberty CUSD 2	0020	26	5,644,090	5,093,549	4,012,443	549.77	9,264.87	7,298.40
Central CUSD 3	0030	26	7,730,116	7,287,375	5,900,326	822.95	8,855.19	7,169.73
CUSD 4	0040	26	6,513,625	5,534,770	4,462,476	631.41	8,765.73	7,067.48
Quincy SD 172	1720	22	70,506,561	61,933,869	48,124,580	5,550.47	11,158.31	8,670.36
COUNTY TOTALS			95,446,553	84,141,450	66,014,774	8,066.24	10,431.31	8,184.08
Alexander								
002								
Cairo USD 1	0010	22	5,724,738	4,880,852	3,439,781	328.01	14,880.19	10,486.82
Egyptian CUSD 5	0050	26	5,093,442	4,388,796	3,189,725	411.57	10,663.55	7,750.14
COUNTY TOTALS			10,818,180	9,269,648	6,629,506	739.58	12,533.67	8,963.88
Bond								
003								
Mulberry Grove CUSD 1	0010	26	3,932,586	3,494,166	2,709,444	373.13	9,364.47	7,261.39
Bond County CUSD 2	0020	26	19,950,033	16,057,315	13,374,425	1,653.08	9,713.57	8,090.61
COUNTY TOTALS			23,882,619	19,551,481	16,083,869	2,026.21	9,649.29	7,937.91
Boone								
004								
Belvidere CUSD 100	1000	26	98,201,466	89,317,909	72,000,784	7,386.89	12,091.41	9,747.10
North Boone CUSD 200	2000	26	20,721,153	18,656,082	16,566,817	1,497.71	12,456.40	11,061.43
COUNTY TOTALS			118,922,619	107,973,991	88,567,601	8,884.60	12,152.94	9,968.66
Brown								
005								
Brown County CUSD 1	0010	26	8,541,374	7,139,030	6,600,920	663.19	10,764.68	9,953.29
COUNTY TOTALS			8,541,374	7,139,030	6,600,920	663.19	10,764.68	9,953.29
Bureau								
006								
Ohio CCSD 17	0170	04	1,287,528	1,245,800	1,004,237	71.79	17,353.39	13,988.54
Malden CCSD 84	0840	04	1,130,761	902,050	734,810	94.39	9,556.63	7,784.83
Ladd CCSD 94	0940	04	2,350,416	1,942,447	1,573,472	198.29	9,795.99	7,935.21
Dalzell SD 98	0980	02	615,375	581,811	484,609	58.13	10,008.79	8,336.64
Spring Valley CCSD 99	0990	04	6,563,321	5,596,906	4,982,887	609.01	9,190.17	8,181.95
DePue USD 103	1030	22	4,401,521	3,919,132	2,989,817	392.59	9,982.76	7,615.62
Princeton ESD 115	1150	02	12,649,536	9,466,164	7,760,969	1,022.69	9,256.14	7,588.78
La Moille CUSD 303	3030	26	4,011,968	3,587,641	3,157,732	207.10	17,323.23	15,247.38

Data Source: School District Annual Financial Report.

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
Bureau Valley CUSD 340	3400	26	14,482,339	12,176,668	10,063,237	998.62	12,193.50	10,077.14
Princeton HSD 500	5000	15	7,068,569	5,828,727	5,603,252	473.59	12,307.54	11,831.44
Hall HSD 502	5020	17	7,680,792	6,003,287	5,932,007	405.62	14,800.27	14,624.54
Ohio CHSD 505	5050	16	1,035,491	970,561	898,703	30.45	31,873.92	29,514.06
COUNTY TOTALS			63,277,617	52,221,194	45,185,732	4,562.27	11,446.32	9,904.22
Calhoun 007								
Calhoun CUSD 40	0400	26	5,495,556	4,628,674	3,713,301	441.23	10,490.39	8,415.79
Brussels CUSD 42	0420	26	1,614,617	1,530,766	1,277,036	123.93	12,351.86	10,304.49
COUNTY TOTALS			7,110,173	6,159,440	4,990,337	565.16	10,898.58	8,829.95
Carroll 008								
Eastland CUSD 308	3080	26	8,522,849	7,006,638	6,509,796	555.22	12,619.57	11,724.71
West Carroll CUSD 314	3140	26	19,922,608	11,812,317	9,271,827	956.93	12,343.97	9,689.14
Chadwick-Milledgeville CUSD 399	3990	26	5,590,748	4,955,904	4,544,803	400.94	12,360.71	11,335.37
COUNTY TOTALS			34,036,205	23,774,859	20,326,426	1,913.09	12,427.46	10,624.92
Cass 009								
Beardstown CUSD 15	0150	26	13,691,649	11,368,751	8,552,928	1,413.37	8,043.72	6,051.44
Virginia CUSD 64	0640	26	3,589,465	3,173,793	3,264,870	272.22	11,658.93	11,993.50
A-C Central CUSD 262	2620	26	5,021,800	4,042,180	3,477,819	391.53	10,324.06	8,882.64
COUNTY TOTALS			22,302,914	18,584,724	15,295,617	2,077.12	8,947.35	7,363.86
Champaign 010								
Fisher CUSD 1	0010	26	7,306,990	6,086,995	5,186,314	609.12	9,993.10	8,514.44
Mahomet-Seymour CUSD 3	0030	26	32,406,110	28,024,355	24,686,835	2,859.11	9,801.78	8,634.45
Champaign CUSD 4	0040	26	143,629,617	128,221,332	106,748,176	8,924.72	14,366.99	11,960.96
Tolono CUSD 7	0070	26	17,523,757	14,615,298	12,741,974	1,525.63	9,579.84	8,351.94
Heritage CUSD 8	0080	26	5,707,124	4,890,679	4,628,861	431.09	11,344.91	10,737.57
Urbana SD 116	1160	22	66,794,675	56,740,975	44,948,532	3,956.76	14,340.26	11,359.93
Thomasboro CCSD 130	1300	04	1,859,127	1,778,645	1,528,284	145.53	12,221.84	10,501.50
Rantoul City SD 137	1370	02	21,525,472	19,541,039	15,398,757	1,489.49	13,119.28	10,338.27
Ludlow CCSD 142	1420	04	1,044,748	1,003,724	835,605	62.67	16,016.02	13,333.41
St Joseph CCSD 169	1690	04	7,718,601	6,702,037	6,325,314	770.90	8,693.78	8,205.10
Gifford CCSD 188	1880	04	1,981,133	1,837,961	1,648,257	185.67	9,899.07	8,877.35
Rantoul Township HSD 193	1930	17	10,235,327	8,779,300	7,656,551	639.20	13,734.82	11,978.33
Prairieview-Ogden CCSD 197	1970	04	3,009,098	2,540,268	2,140,365	246.39	10,309.95	8,686.90

Data Source: School District Annual Financial Report.

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
St Joseph Ogden CHSD 305	3050	16	5,144,259	4,301,294	4,333,365	444.03	9,686.94	9,759.17
COUNTY TOTALS			325,886,038	285,063,902	238,807,191	22,290.31	12,788.69	10,713.50
Christian 011								
Morrisonville CUSD 1	0010	26	3,519,531	2,754,170	2,446,563	303.47	9,075.59	8,061.96
Taylorville CUSD 3	0030	26	24,399,368	18,049,350	15,248,578	2,221.28	8,125.65	6,864.77
Edinburg CUSD 4	0040	26	2,576,317	2,088,463	1,649,176	231.47	9,022.61	7,124.79
Pana CUSD 8	0080	26	13,613,998	10,786,957	8,674,296	1,177.51	9,160.82	7,366.64
South Fork SD 14	0140	24	2,991,449	2,412,220	1,934,940	283.61	8,505.41	6,822.54
COUNTY TOTALS			47,100,663	36,091,160	29,953,553	4,217.34	8,557.80	7,102.48
Clark 012								
Marshall CUSD 2C	002C	26	13,958,342	10,765,110	8,837,203	1,222.13	8,808.48	7,230.98
Martinsville CUSD 3C	003C	26	4,130,245	3,783,359	3,401,906	375.88	10,065.34	9,050.51
Casey-Westfield CUSD 4C	004C	26	9,566,768	8,454,992	7,047,716	794.75	10,638.56	8,867.84
COUNTY TOTALS			27,655,355	23,003,461	19,286,825	2,392.76	9,613.78	8,060.49
Clay 013								
Clay City CUSD 10	0100	26	3,001,361	2,554,436	2,268,539	266.85	9,572.55	8,501.18
North Clay CUSD 25	0250	26	5,616,572	5,001,071	4,222,109	557.58	8,969.24	7,572.20
Flora CUSD 35	0350	26	12,938,903	10,876,377	9,739,151	1,277.38	8,514.60	7,624.32
COUNTY TOTALS			21,556,836	18,431,884	16,229,799	2,101.81	8,769.53	7,721.82
Clinton 014								
Carlyle CUSD 1	0010	26	10,623,647	9,824,215	8,549,109	980.35	10,021.13	8,720.47
Wesclin CUSD 3	0030	26	12,618,116	11,236,195	9,864,177	1,263.03	8,896.22	7,809.93
Breese ESD 12	0120	04	4,993,166	4,036,695	3,402,201	556.17	7,258.02	6,117.20
Aviston SD 21	0210	02	2,610,092	2,267,543	1,959,676	357.25	6,347.22	5,485.45
Willow Grove SD 46	0460	02	1,567,050	1,327,238	1,051,140	143.61	9,241.96	7,319.41
Bartelso SD 57	0570	02	1,355,026	1,166,169	973,669	158.64	7,351.04	6,137.60
Germantown SD 60	0600	02	1,803,585	1,568,609	1,393,798	240.88	6,511.99	5,786.28
Damiansville SD 62	0620	02	947,168	827,442	748,815	79.61	10,393.69	9,406.04
Albers SD 63	0630	02	1,446,150	1,239,243	1,056,171	188.96	6,558.23	5,589.39
Central CHSD 71	0710	16	7,210,085	6,523,381	5,621,008	560.48	11,638.92	10,028.92
St Rose SD 14-15	1415	02	1,363,764	1,290,515	1,076,862	149.67	8,622.40	7,194.91
North Wamac SD 186	1860	02	1,289,437	1,125,960	871,872	122.42	9,197.52	7,121.98

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COUNTY TOTALS			47,827,286	42,433,205	36,568,498	4,801.07	8,838.28	7,616.74
Coles	015							
Charleston CUSD 1	0010	26	23,984,375	21,722,644	17,679,588	2,374.53	9,148.19	7,445.51
Mattoon CUSD 2	0020	26	35,782,099	32,529,780	27,230,476	3,151.04	10,323.51	8,641.74
Oakland CUSD 5	0050	26	3,170,858	2,955,116	2,560,846	231.96	12,739.77	11,040.03
COUNTY TOTALS			62,937,332	57,207,540	47,470,910	5,757.53	9,936.13	8,245.01
Cook	016							
Palatine CCSD 15	0150	04	154,789,261	145,571,509	127,609,506	10,944.73	13,300.60	11,659.45
Wheeling CCSD 21	0210	04	102,785,998	95,768,946	82,783,118	5,768.15	16,603.06	14,351.76
Prospect Heights SD 23	0230	02	22,748,813	20,389,206	17,777,059	1,425.47	14,303.50	12,471.02
Arlington Heights SD 25	0250	02	75,601,606	67,962,930	62,606,104	5,015.25	13,551.25	12,483.15
River Trails SD 26	0260	02	26,323,432	23,127,370	21,425,174	1,464.84	15,788.33	14,626.29
Northbrook ESD 27	0270	02	26,962,825	24,480,955	24,424,926	1,190.22	20,568.43	20,521.35
Northbrook SD 28	0280	02	37,741,781	33,212,371	32,626,920	1,694.25	19,602.99	19,257.44
Sunset Ridge SD 29	0290	02	14,208,121	11,802,172	12,019,009	432.99	27,257.38	27,758.17
Northbrook/Glenview SD 30	0300	02	24,775,863	21,789,742	21,059,399	1,094.99	19,899.49	19,232.50
West Northfield SD 31	0310	02	18,586,650	15,347,682	14,520,719	812.81	18,882.25	17,864.84
Glenview CCSD 34	0340	04	71,562,305	61,588,474	54,086,275	4,480.28	13,746.57	12,072.07
Glencoe SD 35	0350	02	28,795,349	23,510,728	23,155,693	1,138.55	20,649.71	20,337.88
Winnetka SD 36	0360	02	45,156,843	35,071,193	36,071,812	1,559.87	22,483.41	23,124.88
Avoca SD 37	0370	02	16,464,744	14,651,858	13,897,355	686.23	21,351.24	20,251.75
Kenilworth SD 38	0380	02	13,311,309	11,787,329	11,844,653	427.14	27,595.94	27,730.14
Wilmette SD 39	0390	02	61,343,726	52,292,722	49,231,872	3,285.07	15,918.30	14,986.55
Schaumburg CCSD 54	0540	04	214,491,633	191,016,503	179,216,230	13,740.29	13,901.93	13,043.12
Mount Prospect SD 57	0570	02	25,748,255	24,094,491	21,474,935	2,195.30	10,975.49	9,782.23
Comm Cons SD 59	0590	04	114,133,869	99,608,692	90,642,502	6,245.40	15,949.13	14,513.48
CCSD 62	0620	04	87,484,986	76,517,164	68,611,825	4,015.32	19,056.31	17,087.51
East Maine SD 63	0630	02	49,927,520	41,779,373	35,200,346	2,987.71	13,983.74	11,781.71
Park Ridge CCSD 64	0640	04	75,920,111	68,329,672	63,063,949	4,190.06	16,307.56	15,050.85
Evanston CCSD 65	0650	04	126,854,658	112,115,543	95,296,122	7,370.02	15,212.38	12,930.24
Golf ESD 67	0670	02	10,756,420	8,765,596	8,153,241	591.25	14,825.53	13,789.84
Skokie SD 68	0680	02	32,696,407	27,257,433	25,361,114	1,725.59	15,796.01	14,697.07
Skokie SD 69	0690	02	38,996,297	23,739,921	21,859,343	1,565.11	15,168.21	13,966.65
Morton Grove SD 70	0700	02	13,615,745	11,828,892	10,949,133	848.51	13,940.78	12,903.95
Niles ESD 71	0710	02	9,552,103	8,712,596	7,924,924	564.73	15,427.90	14,033.12

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Fairview SD 72	0720	02	12,474,824	11,038,075	10,562,124	662.63	16,657.98	15,939.70
East Prairie SD 73	0730	02	9,217,092	7,831,150	7,105,005	516.53	15,161.07	13,755.26
Skokie SD 73-5	0735	02	19,426,030	15,682,939	14,934,334	995.72	15,750.35	14,998.53
Lincolnwood SD 74	0740	02	24,329,531	20,965,078	21,365,563	1,209.27	17,336.97	17,668.15
Evanston Twp HSD 202	2020	17	79,720,052	71,101,064	66,189,226	3,260.68	21,805.59	20,299.21
New Trier Twp HSD 203	2030	17	111,988,879	95,215,231	99,523,379	3,902.12	24,400.90	25,504.95
Maine Township HSD 207	2070	17	127,926,388	118,155,741	110,361,465	5,891.32	20,055.90	18,732.89
Township HSD 211	2110	17	244,020,609	217,611,741	207,310,278	11,456.90	18,993.95	18,094.80
Township HSD 214	2140	17	254,313,495	222,922,553	204,605,526	10,939.40	20,377.95	18,703.54
Niles Twp HSD 219	2190	17	188,310,898	111,429,804	111,152,603	4,310.85	25,848.69	25,784.38
Northfield Twp HSD 225	2250	17	126,667,409	109,824,366	108,508,139	4,912.98	22,353.92	22,086.01
Rosemont ESD 78	0780	02	4,746,023	4,300,677	4,133,680	197.28	21,799.86	20,953.37
Pennoyer SD 79	0790	02	4,821,535	4,197,626	3,772,054	399.94	10,495.64	9,431.55
Norridge SD 80	0800	02	12,039,084	10,618,951	8,710,659	1,023.79	10,372.20	8,508.25
Schiller Park SD 81	0810	02	21,160,125	18,142,699	16,711,510	1,379.75	13,149.27	12,111.98
Mannheim SD 83	0830	02	48,850,373	39,368,701	36,741,790	2,322.55	16,950.64	15,819.59
Franklin Park SD 84	0840	02	19,682,459	16,909,075	15,036,362	1,206.00	14,020.79	12,467.96
Rhodes SD 84-5	0845	02	10,981,723	9,033,234	7,745,156	582.77	15,500.51	13,290.24
River Grove SD 85-5	0855	02	8,514,669	7,032,605	5,498,494	667.66	10,533.21	8,235.47
Union Ridge SD 86	0860	02	7,602,663	6,816,507	5,868,025	582.58	11,700.55	10,072.48
Berkeley SD 87	0870	02	37,616,038	28,719,202	23,899,003	2,447.46	11,734.29	9,764.82
Bellwood SD 88	0880	02	39,466,358	30,099,824	25,292,087	2,362.88	12,738.62	10,703.92
Maywood-Melrose Park-Broadview 89	0890	02	63,404,949	57,213,527	44,466,327	4,532.78	12,622.17	9,809.95
River Forest SD 90	0900	02	24,771,092	21,689,700	20,720,055	1,346.03	16,113.83	15,393.46
Forest Park SD 91	0910	02	17,988,515	16,584,270	15,287,108	696.05	23,826.26	21,962.66
Lindop SD 92	0920	02	7,925,213	6,033,723	5,693,768	354.89	17,001.67	16,043.75
Westchester SD 92-5	0925	02	16,333,475	12,572,924	11,096,991	1,125.59	11,170.07	9,858.82
Hillside SD 93	0930	02	8,008,373	6,975,521	6,498,305	429.25	16,250.49	15,138.74
Komarek SD 94	0940	02	7,518,126	6,381,326	5,910,471	520.06	12,270.36	11,364.98
Brookfield Lagrange Park SD 95	0950	02	19,384,452	11,326,057	10,312,137	1,059.54	10,689.60	9,732.65
Riverside SD 96	0960	02	27,431,110	23,406,218	22,115,853	1,629.35	14,365.37	13,573.42
Oak Park ESD 97	0970	02	96,424,090	83,152,296	75,582,923	5,765.67	14,421.97	13,109.13
Berwyn North SD 98	0980	02	37,219,236	34,299,249	27,646,437	2,349.40	14,599.15	11,767.45
Cicero SD 99	0990	02	154,089,492	138,663,899	105,499,683	10,977.29	12,631.89	9,610.72
Berwyn South SD 100	1000	02	44,401,655	41,690,301	33,130,277	3,403.88	12,247.88	9,733.09
Western Springs SD 101	1010	02	18,240,992	16,533,601	16,256,630	1,384.44	11,942.45	11,742.39
La Grange SD 102	1020	02	40,810,251	36,750,440	32,998,800	2,930.42	12,541.01	11,260.77
Lyons SD 103	1030	02	35,151,421	29,024,566	24,834,429	2,028.88	14,305.71	12,240.46

Data Source: School District Annual Financial Report.

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
La Grange SD 105 South	1050	02	26,060,955	21,940,661	20,752,676	1,273.30	17,231.34	16,298.34
LaGrange Highlands SD 106	1060	02	13,548,627	11,688,047	12,057,893	831.69	14,053.37	14,498.06
Pleasantdale SD 107	1070	02	14,866,105	11,681,826	11,213,582	763.88	15,292.75	14,679.77
Oak Park - River Forest SD 200	2000	13	78,036,374	68,900,060	63,163,247	2,771.18	24,863.08	22,792.91
J S Morton HSD 201	2010	17	125,143,797	94,068,794	78,302,121	7,084.63	13,277.87	11,052.39
Lyons Twp HSD 204	2040	17	76,035,185	68,467,867	65,601,919	3,769.97	18,161.38	17,401.18
Riverside-Brookfield Twp SD 208	2080	17	29,311,810	23,812,694	22,716,468	1,535.68	15,506.29	14,792.45
Proviso Twp HSD 209	2090	17	84,511,097	66,209,160	58,795,728	3,696.74	17,910.15	15,904.75
Leyden CHSD 212	2120	16	75,115,577	68,719,434	63,672,141	3,130.97	21,948.29	20,336.23
Ridgewood CHSD 234	2340	16	26,671,273	15,353,257	15,854,215	797.63	19,248.60	19,876.65
Elmwood Park CUSD 401	4010	26	43,423,549	35,882,752	31,554,236	2,476.62	14,488.60	12,740.85
Summit SD 104	1040	02	41,655,129	24,888,893	20,474,597	1,606.11	15,496.38	12,747.94
Willow Springs SD 108	1080	02	6,827,131	5,044,613	4,502,812	378.03	13,344.48	11,911.26
Indian Springs SD 109	1090	02	35,614,925	29,834,525	23,031,762	2,524.33	11,818.79	9,123.91
Central Stickney SD 110	1100	02	5,802,875	4,716,487	4,273,290	362.84	12,998.81	11,777.34
Burbank SD 111	1110	02	70,710,437	61,534,687	54,374,153	3,408.67	18,052.40	15,951.72
Lemont-Bromberek CSD 113A	113A	02	28,016,145	24,398,679	21,960,111	1,891.48	12,899.25	11,610.01
North Palos SD 117	1170	02	39,995,607	35,315,638	29,322,646	3,067.84	11,511.56	9,558.08
Palos CCSD 118	1180	04	27,014,817	24,165,738	22,214,993	1,763.73	13,701.50	12,595.46
Ridgeland SD 122	1220	02	33,922,207	27,601,511	24,328,016	2,061.44	13,389.43	11,801.47
Oak Lawn-Hometown SD 123	1230	02	57,711,676	37,535,102	32,513,595	2,967.29	12,649.62	10,957.34
Evergreen Park ESD 124	1240	02	27,804,517	23,544,361	22,234,487	1,737.68	13,549.31	12,795.50
Atwood Heights SD 125	1250	02	8,894,134	7,146,417	5,932,977	600.89	11,893.05	9,873.65
Alsip-Hazlgrm-Oaklwn SD 126	1260	02	32,897,756	18,853,714	16,964,049	1,461.86	12,897.07	11,604.43
Worth SD 127	1270	02	15,212,900	12,090,241	10,389,892	1,012.40	11,942.16	10,262.64
Chicago Ridge SD 127-5	1275	02	17,329,364	14,007,813	10,196,282	1,274.94	10,987.04	7,997.46
Palos Heights SD 128	1280	02	10,116,181	8,253,096	7,449,589	637.57	12,944.61	11,684.35
Cook County SD 130	1300	02	53,040,263	43,991,738	34,613,932	3,388.64	12,982.12	10,214.70
Calumet Public SD 132	1320	02	14,095,993	11,536,853	9,625,261	932.60	12,370.63	10,320.89
Gen George Patton SD 133	1330	02	5,428,592	4,468,905	3,379,447	196.70	22,719.40	17,180.72
Orland SD 135	1350	02	78,022,581	74,579,134	64,780,196	4,790.16	15,569.24	13,523.60
Kirby SD 140	1400	02	49,358,724	41,238,385	39,019,797	3,267.59	12,620.43	11,941.46
Forest Ridge SD 142	1420	02	16,330,440	12,952,149	10,663,155	1,492.86	8,676.06	7,142.77
Midlothian SD 143	1430	02	20,346,107	17,483,579	14,247,174	1,641.55	10,650.65	8,679.10
Posen-Robbins ESD 143-5	1435	02	21,725,766	17,901,938	13,393,301	1,485.24	12,053.23	9,017.60
Prairie-Hills ESD 144	1440	02	36,899,604	30,913,517	26,570,942	2,576.06	12,000.31	10,314.57
Arbor Park SD 145	1450	02	16,794,371	14,407,562	11,966,904	1,168.23	12,332.81	10,243.62
CCSD 146	1460	04	39,301,059	33,883,401	31,285,950	2,209.20	15,337.41	14,161.66

Data Source: School District Annual Financial Report.

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
W Harvey-Dixmoor PSD 147	1470	02	26,982,552	13,531,989	9,630,349	930.96	14,535.52	10,344.54
Dolton SD 148	1480	02	37,141,647	31,648,984	23,346,733	1,936.88	16,340.19	12,053.78
Dolton SD 149	1490	02	39,188,774	34,484,458	28,435,958	2,523.53	13,665.17	11,268.33
South Holland SD 150	1500	02	11,389,135	9,749,415	7,880,871	919.46	10,603.41	8,571.19
South Holland SD 151	1510	02	23,914,391	20,866,688	17,186,376	1,464.86	14,244.83	11,732.44
Harvey SD 152	1520	02	27,674,664	25,744,153	20,155,379	1,775.54	14,499.34	11,351.69
Hazel Crest SD 152-5	1525	02	15,807,628	13,061,875	11,675,438	872.31	14,973.89	13,384.51
Homewood SD 153	1530	02	25,795,968	21,214,092	18,409,792	1,832.83	11,574.50	10,044.46
Thornton SD 154	1540	02	2,795,203	2,635,746	2,183,984	223.62	11,786.72	9,766.50
Burnham SD 154-5	1545	02	4,300,992	2,045,130	1,486,384	191.11	10,701.32	7,777.64
Calumet City SD 155	1550	02	18,599,619	15,828,569	12,993,806	1,043.27	15,172.07	12,454.88
Lincoln ESD 156	1560	02	11,365,661	9,196,431	6,620,234	879.60	10,455.24	7,526.41
Hoover-Schrum Memorial SD 157	1570	02	12,288,932	10,810,150	9,552,098	790.69	13,671.79	12,080.71
Lansing SD 158	1580	02	31,476,781	27,858,848	23,519,814	2,469.72	11,280.16	9,523.27
ESD 159	1590	02	35,097,465	31,223,512	27,683,653	1,973.54	15,821.07	14,027.41
Country Club Hills SD 160	1600	02	18,710,313	15,221,688	11,167,653	1,096.18	13,886.12	10,187.79
Flossmoor SD 161	1610	02	33,198,604	28,300,486	24,019,633	2,171.32	13,033.77	11,062.23
Matteson ESD 162	1620	02	43,084,773	37,167,833	29,562,077	2,364.52	15,718.98	12,502.36
Park Forest SD 163	1630	02	28,709,048	25,693,969	19,716,830	1,675.95	15,330.99	11,764.57
Brookwood SD 167	1670	02	16,417,681	14,316,908	12,090,954	1,050.48	13,628.92	11,509.93
CCSD 168	1680	04	21,532,096	18,563,569	14,731,664	1,153.89	16,087.82	12,766.96
Ford Heights SD 169	1690	02	9,933,759	8,754,443	6,927,278	403.56	21,693.04	17,165.42
Chicago Heights SD 170	1700	02	98,718,262	42,465,371	30,883,390	2,747.99	15,453.25	11,238.54
Sunnybrook SD 171	1710	02	13,216,783	11,194,534	8,816,314	988.23	11,327.86	8,921.32
Sandridge SD 172	1720	02	5,086,677	4,224,285	3,694,923	324.17	13,031.08	11,398.10
Steger SD 194	1940	02	17,628,203	16,122,558	13,894,717	1,365.60	11,806.21	10,174.81
Thornton Twp HSD 205	2050	17	119,002,267	97,917,621	82,041,435	4,249.79	23,040.58	19,304.82
Bloom Twp HSD 206	2060	17	54,599,708	48,769,721	37,600,323	2,672.97	18,245.52	14,066.87
Lemont Twp HSD 210	2100	17	27,829,058	22,784,009	21,140,781	1,283.25	17,754.93	16,474.41
Thornton Fractional Twp HSD 215	2150	17	60,259,866	54,421,700	48,772,998	3,187.72	17,072.30	15,300.28
Argo CHSD 217	2170	16	37,612,310	32,679,943	29,262,892	1,750.91	18,664.55	16,712.96
CHSD 218	2180	16	109,576,333	102,263,117	91,200,527	4,823.55	21,200.80	18,907.35
Reavis Twp HSD 220	2200	17	35,828,701	28,757,797	25,859,146	1,601.65	17,955.11	16,145.32
Rich Twp HSD 227	2270	17	75,982,771	66,930,405	59,158,986	3,132.06	21,369.45	18,888.20
Bremen CHSD 228	2280	16	97,135,040	77,018,450	65,120,944	4,560.77	16,887.16	14,278.50
Oak Lawn CHSD 229	2290	16	41,098,436	27,134,482	25,576,164	1,394.38	19,459.89	18,342.32
Cons HSD 230	2300	13	139,669,181	117,366,818	102,315,753	6,711.24	17,488.10	15,245.43
Evergreen Park CHSD 231	2310	16	18,135,996	14,835,201	13,839,702	768.60	19,301.59	18,006.38

Data Source: School District Annual Financial Report.

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
Homewood Flossmoor CHSD 233	2330	16	54,757,830	47,603,084	42,459,956	2,561.19	18,586.31	16,578.21
City of Chicago SD 299	2990	25	5,833,931,216	5,321,654,955	4,249,191,836	335,159.95	15,877.96	12,678.10
COUNTY TOTALS			12,313,383,303	10,772,511,739	9,109,171,187	676,290.77	15,928.82	13,469.31
Crawford 017								
Hutsonville CUSD 1	0010	26	3,498,799	3,075,778	2,658,598	280.57	10,962.60	9,475.70
Robinson CUSD 2	0020	26	21,064,513	14,340,703	12,744,672	1,451.76	9,878.15	8,778.77
Palestine CUSD 3	0030	26	3,268,453	2,809,122	2,530,211	267.16	10,514.76	9,470.77
Oblong CUSD 4	0040	26	5,979,525	5,149,720	4,434,325	524.58	9,816.84	8,453.10
COUNTY TOTALS			33,811,290	25,375,323	22,367,806	2,524.07	10,053.34	8,861.80
Cumberland 018								
Neoga CUSD 3	0030	26	6,140,713	5,002,663	4,164,689	528.12	9,472.59	7,885.88
Cumberland CUSD 77	0770	26	8,533,530	7,908,487	6,672,850	952.31	8,304.53	7,007.01
COUNTY TOTALS			14,674,243	12,911,150	10,837,539	1,480.43	8,721.22	7,320.53
Dekalb 019								
Genoa Kingston CUSD 424	4240	26	20,764,874	18,889,539	14,983,694	1,557.84	12,125.47	9,618.25
Indian Creek CUSD 425	4250	26	10,574,860	8,897,224	7,740,989	645.35	13,786.66	11,995.02
Hiawatha CUSD 426	4260	26	6,208,035	5,392,865	4,626,161	481.97	11,189.21	9,598.44
Sycamore CUSD 427	4270	26	48,772,084	41,806,573	37,086,585	3,491.20	11,974.84	10,622.88
DeKalb CUSD 428	4280	26	102,275,238	76,151,498	63,957,476	5,870.87	12,971.08	10,894.04
Hinckley Big Rock CUSD 429	4290	26	11,408,061	9,417,150	8,265,184	617.82	15,242.55	13,377.98
Sandwich CUSD 430	4300	26	25,359,189	22,338,142	18,472,712	1,878.38	11,892.24	9,834.38
Somonauk CUSD 432	4320	26	9,794,687	8,893,423	7,364,880	760.69	11,691.26	9,681.84
COUNTY TOTALS			235,157,028	191,786,414	162,497,681	15,304.12	12,531.69	10,617.90
Dewitt 020								
Clinton CUSD 15	0150	26	21,450,370	17,194,939	15,190,575	1,631.36	10,540.25	9,311.60
Blue Ridge CUSD 18	0180	26	10,995,085	8,960,011	8,037,777	629.58	14,231.73	12,766.89
COUNTY TOTALS			32,445,455	26,154,950	23,228,352	2,260.94	11,568.18	10,273.76
Douglas 021								
Tuscola CUSD 301	3010	26	9,675,454	8,527,551	7,686,453	882.21	9,666.12	8,712.72
Villa Grove CUSD 302	3020	26	6,451,321	5,722,292	4,977,826	591.27	9,677.97	8,418.87
Arthur CUSD 305	3050	26	12,508,363	11,371,531	9,607,109	1,185.95	9,588.54	8,100.77

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TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
Arcola CUSD 306	3060	26	7,531,264	6,883,060	5,747,080	630.30	10,920.29	9,118.01
COUNTY TOTALS			36,166,402	32,504,434	28,018,468	3,289.73	9,880.58	8,516.95
Dupage		022						
Bensenville SD 2	0020	02	34,831,318	28,485,020	25,517,250	2,026.97	14,053.01	12,588.86
Addison SD 4	0040	02	50,607,691	41,650,891	32,311,502	3,814.82	10,918.18	8,469.99
Wood Dale SD 7	0070	02	16,268,971	13,994,661	12,572,152	963.19	14,529.49	13,052.62
Itasca SD 10	0100	02	12,891,217	11,553,290	11,363,360	981.15	11,775.25	11,581.67
Medinah SD 11	0110	02	10,794,099	9,061,068	8,326,545	612.65	14,789.96	13,591.03
Roselle SD 12	0120	02	10,913,933	9,061,796	8,352,758	591.88	15,310.19	14,112.25
Bloomington SD 13	0130	02	19,101,861	16,462,066	15,709,541	1,370.72	12,009.79	11,460.80
Marquardt SD 15	0150	02	47,416,735	38,731,801	31,737,904	2,252.19	17,197.39	14,092.02
Queen Bee SD 16	0160	02	29,823,754	24,841,187	21,562,713	1,650.97	15,046.42	13,060.63
Keeneyville SD 20	0200	02	18,812,031	17,007,666	17,433,246	1,376.37	12,356.90	12,666.10
Benjamin SD 25	0250	02	11,627,181	9,829,785	9,132,997	587.24	16,738.96	15,552.41
West Chicago ESD 33	0330	02	64,844,564	56,471,786	43,895,648	3,950.76	14,293.90	11,110.68
Winfield SD 34	0340	02	5,912,876	5,303,436	5,057,159	265.88	19,946.73	19,020.46
Glen Ellyn SD 41	0410	02	51,108,961	44,677,215	42,995,641	3,157.77	14,148.34	13,615.82
Lombard SD 44	0440	02	57,374,172	48,106,409	46,225,277	2,828.56	17,007.39	16,342.34
SD 45 DuPage County	0450	02	56,457,223	51,084,971	44,520,714	3,080.39	16,583.93	14,452.95
Salt Creek SD 48	0480	02	10,238,886	9,099,676	8,363,165	420.70	21,629.85	19,879.17
Butler SD 53	0530	02	10,406,546	9,350,251	9,404,975	513.50	18,208.86	18,315.43
Downers Grove GSD 58	0580	02	67,193,376	60,750,217	55,171,396	4,516.41	13,451.00	12,215.76
Maercker SD 60	0600	02	22,825,757	18,031,967	17,021,376	1,281.60	14,069.89	13,281.35
Darien SD 61	0610	02	19,165,046	15,941,355	13,970,358	1,389.11	11,475.95	10,057.06
Gower SD 62	0620	02	15,142,777	12,677,894	11,354,154	823.07	15,403.18	13,794.88
Cass SD 63	0630	02	11,421,373	9,378,539	8,518,610	667.14	14,057.83	12,768.85
Center Cass SD 66	0660	02	14,172,069	12,822,826	11,259,299	998.10	12,847.24	11,280.73
Woodridge SD 68	0680	02	41,247,128	37,372,696	32,525,589	2,788.44	13,402.73	11,664.44
Hinsdale Twp HSD 86	0860	17	93,449,918	85,397,111	81,361,775	4,142.65	20,614.13	19,640.03
Glenbard Twp HSD 87	0870	17	151,571,189	131,215,308	124,117,753	7,578.10	17,315.07	16,378.48
DuPage HSD 88	0880	16	76,877,906	64,046,270	60,169,798	3,534.90	18,118.27	17,021.64
CCSD 89	0890	04	37,076,616	27,214,290	25,826,921	2,102.47	12,943.96	12,284.09
CCSD 93	0930	04	69,385,274	57,147,934	53,878,068	3,276.23	17,443.20	16,445.14
CHSD 94	0940	16	33,141,425	27,963,807	25,163,703	1,903.91	14,687.57	13,216.86
CHSD 99	0990	16	98,883,008	82,896,840	76,258,683	4,871.28	17,017.47	15,654.75
Fenton CHSD 100	1000	16	30,929,377	27,271,924	25,388,505	1,359.45	20,061.00	18,675.57

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
Lake Park CHSD 108	1080	16	51,954,338	43,230,698	40,950,535	2,353.64	18,367.59	17,398.81
CCSD 180	1800	04	15,595,845	9,710,493	7,295,934	533.71	18,194.32	13,670.22
Hinsdale CCSD 181	1810	04	69,927,439	60,686,635	58,495,936	3,348.13	18,125.53	17,471.23
CUSD 200	2000	26	182,478,741	154,996,126	137,225,914	11,442.63	13,545.50	11,992.52
CUSD 201	2010	26	28,414,709	24,613,650	22,895,893	1,204.85	20,428.81	19,003.11
Lisle CUSD 202	2020	26	33,042,650	28,224,227	25,562,842	1,349.58	20,913.34	18,941.33
Naperville CUSD 203	2030	26	278,451,174	243,384,157	221,091,847	15,496.78	15,705.47	14,266.95
Indian Prairie CUSD 204	2040	26	429,535,882	314,793,555	277,750,355	25,954.32	12,128.75	10,701.51
Elmhurst SD 205	2050	26	128,701,150	112,156,679	102,286,557	7,729.62	14,509.99	13,233.06
COUNTY TOTALS			2,520,016,186	2,106,698,173	1,910,024,349	141,091.83	14,931.40	13,537.46
Edgar		023						
Shiloh CUSD 1	0010	26	4,346,689	3,662,161	3,041,210	359.53	10,185.97	8,458.85
Kansas CUSD 3	0030	26	2,228,621	2,108,054	1,691,236	193.92	10,870.74	8,721.31
Paris CUSD 4	0040	26	5,674,622	3,758,058	3,199,652	418.35	8,983.05	7,648.27
Edgar County CUD 6	0060	26	3,178,934	2,970,142	2,334,554	292.30	10,161.28	7,986.84
Paris-Union SD 95	0950	25	11,902,313	8,761,137	7,273,714	818.53	10,703.50	8,886.31
COUNTY TOTALS			27,331,179	21,259,552	17,540,366	2,082.63	10,208.03	8,422.22
Edwards		024						
Edwards County CUSD 1	0010	26	8,239,582	7,391,991	5,954,993	876.86	8,430.07	6,791.27
COUNTY TOTALS			8,239,582	7,391,991	5,954,993	876.86	8,430.07	6,791.27
Effingham		025						
Altamont CUSD 10	0100	26	7,387,785	6,313,194	5,466,105	617.53	10,223.30	8,851.56
Beecher City CUSD 20	0200	26	3,557,675	3,340,086	2,950,738	286.94	11,640.36	10,283.47
Dieterich CUSD 30	0300	26	4,245,493	3,886,194	3,170,029	478.97	8,113.65	6,618.43
Effingham CUSD 40	0400	26	26,027,005	22,578,740	19,241,025	2,455.15	9,196.48	7,837.01
Teutopolis CUSD 50	0500	26	9,323,820	8,010,860	6,853,517	990.38	8,088.67	6,920.09
COUNTY TOTALS			50,541,778	44,129,074	37,681,414	4,828.97	9,138.40	7,803.20
Fayette		026						
Brownstown CUSD 201	2010	26	4,481,329	3,243,328	2,454,864	311.96	10,396.61	7,869.16
St Elmo CUSD 202	2020	26	4,263,597	3,879,205	3,030,779	415.49	9,336.46	7,294.47
Vandalia CUSD 203	2030	26	16,538,052	14,053,750	10,734,281	1,318.61	10,658.00	8,140.60
Ramsey CUSD 204	2040	26	4,254,760	3,784,004	2,995,793	354.42	10,676.61	8,452.66

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
COUNTY TOTALS			29,537,738	24,960,287	19,215,717	2,400.48	10,398.04	8,004.95
Ford 027								
Gibson City-Melvin-Sibley CUSD 5	0050	26	11,789,460	10,435,964	9,167,651	915.66	11,397.20	10,012.07
Paxton-Buckley-Loda CUD 10	0100	26	16,519,796	14,301,009	11,784,267	1,246.50	11,472.93	9,453.88
COUNTY TOTALS			28,309,256	24,736,973	20,951,918	2,162.16	11,440.86	9,690.27
Franklin 028								
Benton CCSD 47	0470	04	9,581,562	8,998,243	7,082,741	1,023.02	8,795.76	6,923.37
Akin CCSD 91	0910	04	1,605,617	1,201,836	1,104,599	68.00	17,674.06	16,244.10
Christopher USD 99	0990	26	7,966,465	7,164,287	5,507,668	693.44	10,331.52	7,942.53
Benton Cons HSD 103	1030	13	6,955,899	6,362,605	5,108,866	503.57	12,635.00	10,145.29
Ewing Northern CCSD 115	1150	04	2,107,893	2,031,525	1,689,716	202.86	10,014.42	8,329.47
Frankfort CUSD 168	1680	26	16,881,979	16,259,304	12,835,628	1,476.55	11,011.69	8,692.99
Thompsonville CUSD 174	1740	26	2,826,401	2,598,450	2,196,309	290.11	8,956.78	7,570.61
Zeigler-Royalton CUSD 188	1880	26	5,668,646	5,419,281	4,452,461	535.39	10,122.12	8,316.29
Sesser-Valier CUSD 196	1960	26	6,069,360	5,532,513	4,380,387	568.30	9,735.20	7,707.88
COUNTY TOTALS			59,663,822	55,568,044	44,358,375	5,361.24	10,364.77	8,273.90
Fulton 029								
Astoria CUSD 1	0010	26	3,532,913	3,166,976	2,690,410	315.09	10,051.02	8,538.54
V I T CUSD 2	0020	26	4,177,280	2,973,933	2,313,276	318.62	9,333.79	7,260.30
CUSD 3 Fulton County	0030	26	5,304,061	4,627,334	3,981,746	401.68	11,519.95	9,912.73
Spoon River Valley CUSD 4	0040	26	4,220,623	3,857,255	3,197,298	300.49	12,836.55	10,640.28
Canton Union SD 66	0660	25	23,731,395	21,414,493	17,517,500	2,249.83	9,518.27	7,786.14
Lewistown CUSD 97	0970	26	6,309,430	5,817,282	4,796,550	606.12	9,597.57	7,913.53
COUNTY TOTALS			47,275,702	41,857,273	34,496,780	4,191.83	9,985.44	8,229.53
Gallatin 030								
Gallatin CUSD 7	0070	26	7,423,591	6,687,926	5,343,429	690.28	9,688.71	7,740.96
COUNTY TOTALS			7,423,591	6,687,926	5,343,429	690.28	9,688.71	7,740.96
Greene 031								
Carrollton CUSD 1	0010	26	5,479,125	4,716,144	3,945,565	481.42	9,796.32	8,195.68
North Greene CUSD 3	0030	26	9,373,343	7,967,413	6,177,021	774.77	10,283.58	7,972.72
Greenfield CUSD 10	0100	26	4,657,902	4,180,386	3,602,438	405.46	10,310.23	8,884.82

Data Source: School District Annual Financial Report.

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
COUNTY TOTALS			19,510,370	16,863,943	13,725,024	1,661.65	10,148.91	8,259.88
Grundy 032								
Coal City CUSD 1	0010	26	30,564,147	27,067,422	26,008,486	2,095.76	12,915.33	12,410.05
Mazon-Verona-Kinsman ESD 2C	002C	02	4,559,730	3,462,392	3,146,050	287.03	12,062.82	10,960.70
Nettle Creek CCSD 24C	024C	04	1,414,090	1,137,359	1,109,035	82.37	13,807.93	13,464.06
Morris SD 54	0540	02	14,522,156	10,704,771	9,160,050	1,086.66	9,851.08	8,429.55
Saratoga CCSD 60C	060C	04	8,936,219	6,065,420	5,321,726	778.56	7,790.56	6,835.34
Gardner CCSD 72C	072C	04	1,986,702	1,764,066	1,543,507	176.15	10,014.57	8,762.46
Gardner S Wilmington Twp HSD 73	0730	17	3,455,551	2,902,044	2,277,281	149.43	19,420.76	15,239.78
South Wilmington CCSD 74	0740	03	1,093,655	821,292	690,570	88.42	9,288.53	7,810.12
Braceville SD 75	0750	02	1,503,228	942,146	641,368	116.32	8,099.60	5,513.82
Morris CHSD 101	1010	16	15,722,089	10,824,296	9,576,388	838.67	12,906.50	11,418.54
Minooka CHSD 111	1110	16	43,147,883	32,531,846	27,687,259	2,618.94	12,421.76	10,571.93
Minooka CCSD 201	2010	04	44,512,171	37,838,523	34,229,709	4,320.50	8,757.90	7,922.63
COUNTY TOTALS			171,417,621	136,061,577	121,391,429	12,638.81	10,765.38	9,604.66
Hamilton 033								
Hamilton Co CUSD 10	0100	26	11,234,572	10,047,819	8,254,203	1,134.66	8,855.36	7,274.60
COUNTY TOTALS			11,234,572	10,047,819	8,254,203	1,134.66	8,855.36	7,274.60
Hancock 034								
Illini West H S Dist 307	3070	16	4,116,683	3,545,248	2,860,842	302.52	11,719.05	9,456.70
Warsaw CUSD 316	3160	26	4,485,686	3,410,773	2,557,172	398.12	8,567.20	6,423.12
Carthage ESD 317	3170	04	3,684,656	3,269,752	2,500,414	429.34	7,615.76	5,823.86
Nauvoo-Colusa CUSD 325	3250	26	3,628,406	2,696,162	2,317,102	227.82	11,834.62	10,170.76
Dallas ESD 327	3270	04	2,307,044	2,046,594	1,681,368	168.38	12,154.61	9,985.56
Hamilton CCSD 328	3280	24	5,304,972	4,617,540	3,955,383	520.49	8,871.52	7,599.34
Southeastern CUSD 337	3370	26	5,546,370	5,070,759	3,806,969	428.23	11,841.20	8,890.01
La Harpe CSD 347	3470	04	2,961,058	2,609,299	2,201,931	199.45	13,082.47	11,040.02
COUNTY TOTALS			32,034,875	27,266,127	21,881,181	2,674.35	10,195.42	8,181.87
Hardin 035								
Hardin County CUSD 1	0010	26	4,946,593	4,564,457	3,123,564	518.41	8,804.72	6,025.28
COUNTY TOTALS			4,946,593	4,564,457	3,123,564	518.41	8,804.72	6,025.28

Data Source: School District Annual Financial Report.

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
Henderson								
036								
West Central CUSD 235	2350	26	8,257,803	7,300,013	6,314,003	722.50	10,103.82	8,739.10
COUNTY TOTALS			8,257,803	7,300,013	6,314,003	722.50	10,103.82	8,739.10
Henry								
037								
Colona SD 190	1900	02	3,894,027	3,284,519	2,769,504	411.62	7,979.49	6,728.30
Orion CUSD 223	2230	26	10,445,438	8,840,100	7,744,707	978.01	9,038.86	7,918.84
Galva CUSD 224	2240	26	6,202,079	4,860,304	4,204,686	464.05	10,473.66	9,060.85
AlWood CUSD 225	2250	26	5,017,072	4,281,052	3,741,866	322.00	13,295.19	11,620.70
Annawan CUSD 226	2260	26	4,410,208	3,555,714	3,130,180	321.11	11,073.20	9,748.00
Cambridge CUSD 227	2270	26	5,285,921	4,777,127	3,865,712	432.03	11,057.40	8,947.79
Geneseo CUSD 228	2280	26	25,486,703	21,818,675	18,798,136	2,146.73	10,163.68	8,756.64
Kewanee CUSD 229	2290	26	19,240,491	15,407,994	11,520,510	1,712.72	8,996.21	6,726.44
Wethersfield CUSD 230	2300	26	5,766,012	4,908,723	4,344,532	501.08	9,796.29	8,670.34
COUNTY TOTALS			85,747,951	71,734,208	60,119,833	7,289.35	9,840.96	8,247.63
Iroquois								
038								
Donovan CUSD 3	0030	26	4,068,565	2,893,185	2,502,007	266.88	10,840.77	9,375.03
Central CUSD 4	0040	26	11,322,594	9,556,168	7,891,530	956.52	9,990.56	8,250.25
Cissna Park CUSD 6	0060	26	2,870,643	2,539,527	2,100,540	265.04	9,581.67	7,925.37
Iroquois County CUSD 9	0090	26	11,112,598	9,304,090	7,820,879	850.27	10,942.51	9,198.11
Iroquois West CUSD 10	0100	26	11,773,016	10,455,282	6,604,608	720.05	14,520.22	9,172.43
Milford Area PSD 124	1240	26	9,017,035	7,114,973	6,831,627	512.03	13,895.62	13,342.24
Crescent Iroquois CUSD 249	2490	26	1,612,438	1,121,884	971,838	105.98	10,585.81	9,170.01
COUNTY TOTALS			51,776,889	42,985,109	34,723,029	3,676.77	11,691.00	9,443.89
Jackson								
039								
DeSoto Cons SD 86	0860	03	2,326,450	2,118,498	1,649,291	192.05	11,030.97	8,587.82
Carbondale ESD 95	0950	02	21,260,998	18,585,561	15,392,202	1,325.81	14,018.27	11,609.66
Giant City CCSD 130	1300	04	2,175,765	1,901,621	1,512,676	186.43	10,200.19	8,113.91
Unity Point CCSD 140	1400	04	6,810,732	5,526,227	4,518,977	585.70	9,435.25	7,715.51
Carbondale CHSD 165	1650	16	16,590,189	13,741,693	11,646,724	961.46	14,292.53	12,113.58
Trico CUSD 176	1760	26	10,017,530	7,960,105	6,404,034	847.33	9,394.34	7,557.90
Murphysboro CUSD 186	1860	26	28,303,114	20,124,536	15,925,916	1,742.70	11,547.91	9,138.64
Elverado CUSD 196	1960	26	4,486,956	3,867,795	3,177,565	359.95	10,745.37	8,827.80
COUNTY TOTALS			91,971,734	73,826,036	60,227,385	6,201.43	11,904.68	9,711.85

Data Source: School District Annual Financial Report.

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
Jasper								
040								
Jasper County CUD 1	0010	26	14,125,672	11,443,063	9,240,440	1,227.65	9,321.11	7,526.93
COUNTY TOTALS			14,125,672	11,443,063	9,240,440	1,227.65	9,321.11	7,526.93
Jefferson								
041								
Waltonville CUSD 1	0010	26	3,330,929	3,109,611	2,429,096	314.41	9,890.31	7,725.89
Rome CCSD 2	0020	04	2,911,200	2,681,095	2,046,490	331.72	8,082.40	6,169.33
Field CCSD 3	0030	04	2,260,016	2,092,724	1,615,334	230.58	9,075.91	7,005.53
Opdyke-Belle-Rive CCSD 5	0050	04	1,957,575	1,780,041	1,338,705	129.51	13,744.43	10,336.69
Grand Prairie CCSD 6	0060	04	897,059	767,120	530,703	77.15	9,943.23	6,878.85
McClellan CCSD 12	0120	04	713,241	643,568	581,489	51.68	12,452.94	11,251.72
Summersville SD 79	0790	02	2,092,743	1,983,300	1,587,699	249.77	7,940.51	6,356.64
Mount Vernon SD 80	0800	02	21,500,879	17,329,300	12,104,512	1,385.15	12,510.78	8,738.77
Bethel SD 82	0820	02	1,596,085	1,514,201	1,130,579	161.30	9,387.48	7,009.17
Farrington CCSD 99	0990	04	538,265	420,705	305,588	45.88	9,169.68	6,660.59
Spring Garden CCSD 178	1780	04	2,231,618	2,051,004	1,589,561	211.93	9,677.74	7,500.41
Mt Vernon Twp HSD 201	2010	17	19,565,290	14,290,222	12,321,377	1,071.21	13,340.26	11,502.30
Woodlawn Unit School District 209	2090	27	5,056,740	4,713,454	4,033,378	445.36	10,583.47	9,056.44
Bluford Unit School District 318	3180	27	4,151,037	3,011,589	2,299,666	336.70	8,944.43	6,830.01
COUNTY TOTALS			68,802,677	56,387,934	43,914,177	5,042.35	11,182.87	8,709.07
Jersey								
042								
Jersey CUSD 100	1000	26	26,264,625	22,918,065	19,129,931	2,293.35	9,993.27	8,341.48
COUNTY TOTALS			26,264,625	22,918,065	19,129,931	2,293.35	9,993.27	8,341.48
Jo Daviess								
043								
East Dubuque USD 119	1190	22	6,730,554	6,073,342	4,988,092	604.29	10,050.38	8,254.47
Galena USD 120	1200	22	10,738,727	9,847,786	8,662,558	758.81	12,977.93	11,415.98
Warren CUSD 205	2050	26	5,470,745	4,448,565	3,921,475	351.86	12,643.00	11,144.99
Stockton CUSD 206	2060	26	7,191,484	5,932,150	4,996,229	548.30	10,819.17	9,112.22
River Ridge CUSD 210	2100	26	7,662,376	6,834,055	6,173,708	448.31	15,244.04	13,771.07
Scales Mound CUSD 211	2110	26	4,395,945	3,869,338	3,753,553	229.33	16,872.36	16,367.47
COUNTY TOTALS			42,189,831	37,005,236	32,495,615	2,940.90	12,582.96	11,049.55
Johnson								
044								
Goreville CUD 1	0010	26	6,541,159	5,023,083	4,384,233	533.14	9,421.70	8,223.42

Data Source: School District Annual Financial Report.

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
New Simpson Hill SD 32	0320	03	2,319,638	2,000,187	1,594,540	195.89	10,210.77	8,139.98
Buncombe Cons SD 43	0430	03	627,447	590,475	467,353	58.18	10,149.11	8,032.88
Vienna SD 55	0550	02	3,680,218	3,449,063	2,796,904	383.80	8,986.62	7,287.40
Cypress SD 64	0640	02	1,142,514	1,003,307	855,239	110.03	9,118.49	7,772.78
Vienna HSD 133	1330	17	3,825,010	3,240,918	2,696,182	349.59	9,270.63	7,712.41
COUNTY TOTALS			18,135,986	15,307,033	12,794,451	1,630.63	9,387.19	7,846.32
Kane		045						
SD U-46	0460	22	513,582,969	442,570,290	362,957,790	34,963.18	12,658.18	10,381.14
Batavia USD 101	1010	22	89,248,505	76,580,457	68,009,403	5,500.54	13,922.35	12,364.13
Aurora West USD 129	1290	22	168,134,883	140,044,821	113,210,514	10,925.47	12,818.20	10,362.07
Aurora East USD 131	1310	22	190,552,401	160,057,558	113,723,735	12,311.96	13,000.17	9,236.85
CUSD 300	3000	26	294,747,401	232,831,156	200,468,012	19,463.29	11,962.58	10,299.80
Central CUSD 301	3010	26	60,364,420	46,078,468	40,212,597	3,947.34	11,673.30	10,187.26
Kaneland CUSD 302	3020	26	69,074,786	54,165,416	50,031,360	4,097.66	13,218.62	12,209.74
St Charles CUSD 303	3030	26	190,269,295	155,874,254	139,598,800	11,006.60	14,161.89	12,683.19
Geneva CUSD 304	3040	26	100,511,442	77,765,446	73,068,064	5,481.31	14,187.38	13,330.40
COUNTY TOTALS			1,676,486,102	1,385,967,866	1,161,280,275	107,697.35	12,869.10	10,782.81
Kankakee		046						
Momence CUSD 1	0010	26	12,837,776	10,350,216	7,552,168	980.55	10,555.52	7,701.97
Herschler CUSD 2	0020	26	22,072,077	17,804,111	14,362,154	1,617.02	11,010.45	8,881.87
Manteno CUSD 5	0050	26	22,962,937	19,102,088	15,573,725	1,810.65	10,549.85	8,601.18
Grant Park CUSD 6	0060	26	5,599,524	4,724,761	4,206,373	452.48	10,441.92	9,296.26
Bourbonnais SD 53	0530	02	24,025,427	21,469,367	19,258,577	2,226.90	9,640.92	8,648.16
Bradley SD 61	0610	02	16,912,132	14,552,349	11,603,556	1,339.30	10,865.64	8,663.90
Kankakee SD 111	1110	25	66,312,357	59,638,383	45,475,600	4,298.23	13,875.10	10,580.08
St Anne CCSD 256	2560	04	3,728,154	3,162,537	2,443,160	315.62	10,020.08	7,740.83
St George CCSD 258	2580	04	4,546,510	3,633,469	3,028,992	419.97	8,651.73	7,212.40
Pembroke CCSD 259	2590	04	3,979,549	3,302,033	2,315,961	152.17	21,699.63	15,219.56
St Anne CHSD 302	3020	16	4,148,927	3,621,167	2,970,953	199.43	18,157.58	14,897.22
Bradley Bourbonnais CHSD 307	3070	16	22,950,709	19,814,221	17,102,880	1,817.23	10,903.53	9,411.51
COUNTY TOTALS			210,076,079	181,174,702	145,894,099	15,629.55	11,591.81	9,334.50
Kendall		047						
Newark CHSD 18	0180	16	3,617,358	2,869,993	2,553,269	156.04	18,392.67	16,362.91
Newark CCSD 66	0660	04	2,476,186	1,979,559	1,706,604	261.16	7,579.87	6,534.71

Data Source: School District Annual Financial Report.

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
Plano CUSD 88	0880	26	31,754,187	24,356,623	21,647,084	2,174.23	11,202.41	9,956.21
Lisbon CCSD 90	0900	04	1,252,620	1,111,350	966,898	109.50	10,149.32	8,830.11
Yorkville CUSD 115	1150	26	124,870,847	71,726,441	63,159,274	5,511.24	13,014.57	11,460.08
CUSD 308	3080	26	250,313,749	206,697,394	181,254,402	16,717.98	12,363.78	10,841.88
COUNTY TOTALS			414,284,947	308,741,360	271,287,531	24,930.15	12,384.26	10,881.91
Knox								
Knoxville CUSD 202	2020	26	11,366,596	9,190,325	8,519,928	977.98	9,397.25	8,711.76
Galesburg CUSD 205	2050	26	45,624,832	39,821,315	33,462,852	3,821.43	10,420.53	8,756.63
R O W V A CUSD 208	2080	26	6,556,870	5,695,828	4,922,995	535.11	10,644.22	9,199.97
Williamsfield CUSD 210	2100	26	4,703,712	4,039,663	3,734,673	250.19	16,146.38	14,927.35
Abingdon-Avon CUSD 276	2760	26	9,130,851	7,454,901	6,359,962	860.99	8,658.52	7,386.80
COUNTY TOTALS			77,382,861	66,202,032	57,000,410	6,445.70	10,270.73	8,843.17
La Salle								
Leland CUSD 1	0010	26	3,685,709	3,139,713	2,790,600	251.33	12,492.39	11,103.33
Serena CUSD 2	0020	26	9,929,686	8,651,824	7,425,757	598.69	14,451.26	12,403.34
Earlville CUSD 9	0090	26	5,293,748	4,298,361	3,628,612	376.39	11,419.97	9,640.56
Dimmick Comm Cons SD #175	0175	04	2,797,403	2,279,324	2,159,481	158.09	14,417.89	13,659.82
Streator Twp HSD 40	0400	17	12,366,378	10,628,632	9,102,761	754.59	14,085.31	12,063.19
Streator ESD 44	0440	02	18,045,695	15,356,824	11,042,363	1,429.34	10,744.00	7,725.50
Allen-Otter Creek CCSD 65	0650	04	2,006,101	1,632,778	1,455,093	86.89	18,791.32	16,746.38
Tonica CCSD 79	0790	04	2,066,162	1,924,519	1,518,989	151.43	12,708.97	10,030.96
Deer Park CCSD 82	0820	04	1,358,778	1,128,193	1,049,294	84.30	13,383.07	12,447.14
Grand Ridge CCSD 95	0950	04	3,065,928	2,741,512	2,209,705	192.18	14,265.33	11,498.10
La Salle-Peru Twp HSD 120	1200	17	21,598,330	17,125,146	14,034,234	1,103.54	15,518.37	12,717.47
La Salle ESD 122	1220	02	10,759,726	9,012,819	6,793,005	834.16	10,804.66	8,143.53
Peru ESD 124	1240	02	10,856,676	9,252,000	8,494,169	823.62	11,233.34	10,313.21
Oglesby ESD 125	1250	02	5,625,402	4,555,696	3,474,317	463.24	9,834.42	7,500.04
Ottawa Twp HSD 140	1400	17	20,222,715	15,296,924	13,078,504	1,141.66	13,398.84	11,455.69
Ottawa ESD 141	1410	02	25,340,770	18,325,024	15,573,480	1,795.19	10,207.85	8,675.12
Marseilles ESD 150	1500	02	6,065,561	5,302,228	4,160,319	464.03	11,426.48	8,965.63
Seneca Twp HSD 160	1600	17	12,568,431	10,363,718	10,552,460	426.70	24,288.07	24,730.40
Seneca CCSD 170	1700	04	7,934,536	7,101,405	7,109,421	454.43	15,627.06	15,644.70
Waltham CCSD 185	1850	04	2,753,963	2,336,490	2,099,854	214.29	10,903.40	9,799.12
Wallace CCSD 195	1950	04	4,752,879	3,880,011	3,084,069	314.55	12,335.12	9,804.70
Miller Twp CCSD 210	2100	04	2,426,676	1,835,040	1,433,325	178.64	10,272.28	8,023.54

Data Source: School District Annual Financial Report.

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
Rutland CCSD 230	2300	04	1,322,134	1,193,064	1,052,058	68.45	17,429.72	15,369.73
Mendota Twp HSD 280	2800	17	9,846,910	6,859,545	6,371,922	509.47	13,464.08	12,506.96
Mendota CCSD 289	2890	04	14,973,790	9,312,508	7,352,195	1,047.54	8,889.88	7,018.53
Lostant CUSD 425	4250	26	1,746,516	1,128,964	801,228	51.38	21,972.83	15,594.16
COUNTY TOTALS			219,410,603	174,662,262	147,847,215	13,974.12	12,498.98	10,580.07
Lake		049						
Winthrop Harbor SD 1	0010	02	6,528,023	5,379,185	4,911,082	522.87	10,287.81	9,392.55
Beach Park CCSD 3	0030	04	29,314,873	26,264,758	20,891,331	2,027.62	12,953.49	10,303.38
Zion ESD 6	0060	02	43,041,672	36,267,762	31,101,925	2,528.28	14,344.84	12,301.61
Millburn CCSD 24	0240	04	18,677,246	15,265,638	14,096,343	1,105.94	13,803.31	12,746.03
Emmons SD 33	0330	02	4,710,363	4,354,795	4,162,272	274.40	15,870.24	15,168.63
Antioch CCSD 34	0340	04	35,962,361	30,755,352	26,535,732	2,605.02	11,806.19	10,186.38
Grass Lake SD 36	0360	02	4,051,382	3,584,496	3,345,007	161.78	22,156.61	20,676.27
Gavin SD 37	0370	02	10,288,031	8,585,503	7,210,191	706.98	12,143.91	10,198.58
Big Hollow SD 38	0380	02	19,469,955	16,447,527	14,049,457	1,651.07	9,961.74	8,509.30
Lake Villa CCSD 41	0410	04	32,008,912	26,539,732	21,516,307	2,425.92	10,940.07	8,869.34
Grayslake CCSD 46	0460	04	53,357,303	46,330,839	41,624,659	3,328.54	13,919.27	12,505.38
Woodland CCSD 50	0500	04	90,802,068	80,285,106	73,777,740	5,434.11	14,774.29	13,576.78
Gurnee SD 56	0560	02	30,023,566	25,464,086	23,053,052	1,904.44	13,370.90	12,104.90
Waukegan CUSD 60	0600	26	209,030,309	197,916,572	154,478,721	14,042.11	14,094.50	11,001.10
Lake Bluff ESD 65	0650	02	17,784,708	15,934,937	16,207,579	832.82	19,133.71	19,461.08
Lake Forest SD 67	0670	05	35,395,429	31,554,285	29,986,679	1,550.74	20,347.89	19,337.01
Oak Grove SD 68 Green Oaks	0680	02	14,868,390	13,546,579	13,582,833	872.62	15,524.03	15,565.58
Libertyville SD 70	0700	02	36,835,113	31,771,348	30,591,920	2,165.03	14,674.78	14,130.02
Rondout SD 72	0720	02	5,044,916	4,454,524	4,322,868	119.58	37,251.41	36,150.43
Hawthorn CCSD 73	0730	04	62,942,953	55,934,864	50,196,274	3,921.48	14,263.71	12,800.34
Mundelein ESD 75	0750	02	21,350,684	17,715,021	14,983,096	1,555.89	11,385.78	9,629.92
Diamond Lake SD 76	0760	02	16,563,424	13,729,021	11,632,889	905.31	15,164.99	12,849.62
Fremont SD 79	0790	02	31,927,895	26,966,180	25,960,161	2,007.26	13,434.32	12,933.13
Lake Zurich CUSD 95	0950	26	99,250,604	80,149,962	74,711,377	5,310.29	15,093.33	14,069.17
Kildeer Countryside CCSD 96	0960	04	51,285,584	47,337,552	42,705,498	3,063.75	15,450.85	13,938.96
Aptakisic-Tripp CCSD 102	1020	04	35,971,722	32,097,462	30,991,563	2,177.36	14,741.46	14,233.55
Lincolnshire-Prairieview SD 103	1030	02	30,619,309	27,852,605	25,342,837	1,730.38	16,096.24	14,645.82
Bannockburn SD 106	1060	02	4,766,704	4,175,737	4,336,712	155.12	26,919.40	27,957.14
Deerfield SD 109	1090	02	51,873,956	49,136,078	49,691,185	2,783.84	17,650.47	17,849.87
North Shore SD 112	1120	02	71,299,836	64,661,271	61,831,214	3,493.81	18,507.38	17,697.36

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
Twp HSD 113	1130	17	95,733,713	82,076,235	82,822,187	3,075.63	26,685.99	26,928.53
Fox Lake GSD 114	1140	02	12,549,068	10,438,186	9,115,683	689.15	15,146.46	13,227.43
Lake Forest CHSD 115	1150	16	46,999,750	39,283,083	37,935,434	1,477.19	26,593.11	25,680.81
Round Lake CUSD 116	1160	26	97,566,984	89,106,171	74,542,262	6,510.82	13,685.86	11,448.98
CHSD 117	1170	16	53,029,625	46,562,802	41,224,772	2,507.90	18,566.45	16,437.96
Wauconda CUSD 118	1180	26	70,037,077	55,986,477	48,124,369	4,328.58	12,934.14	11,117.82
Mundelein Cons HSD 120	1200	13	39,086,325	32,183,308	31,325,265	1,907.25	16,874.19	16,424.31
Warren Twp HSD 121	1210	17	66,918,843	53,492,015	48,040,504	3,733.65	14,327.00	12,866.90
Grant CHSD 124	1240	16	35,466,095	24,229,277	22,231,572	1,670.15	14,507.25	13,311.12
Adlai E Stevenson HSD 125	1250	13	105,513,003	81,278,270	76,591,856	4,219.91	19,260.66	18,150.12
Zion-Benton Twp HSD 126	1260	17	39,548,955	32,933,650	28,566,566	2,182.56	15,089.46	13,088.56
Grayslake CHSD 127	1270	16	61,186,364	49,739,028	48,643,083	2,613.38	19,032.45	18,613.09
CHSD 128	1280	16	83,938,522	71,344,841	70,409,100	3,060.56	23,311.04	23,005.30
North Chicago SD 187	1870	26	56,284,648	45,521,043	32,216,507	2,868.53	15,869.12	11,231.02
Barrington CUSD 220	2200	26	157,949,324	136,023,055	121,020,138	8,283.62	16,420.73	14,609.57
COUNTY TOTALS			2,196,855,587	1,890,656,218	1,700,637,800	120,493.24	15,690.97	14,113.97
Lawrence	051							
Red Hill CUSD 10	0100	26	12,039,062	7,365,710	5,992,883	851.18	8,653.53	7,040.68
Lawrence County CUD 20	0200	26	11,859,552	9,958,835	8,763,019	1,086.37	9,167.07	8,066.33
COUNTY TOTALS			23,898,614	17,324,545	14,755,902	1,937.55	8,941.47	7,615.75
Lee	052							
Dixon USD 170	1700	22	30,779,164	26,097,833	22,425,024	2,434.03	10,722.07	9,213.13
Steward ESD 220	2200	02	1,076,420	949,296	863,578	62.04	15,301.35	13,919.70
Paw Paw CUSD 271	2710	26	3,203,760	2,675,142	2,455,740	173.45	15,423.13	14,158.20
Amboy CUSD 272	2720	26	8,735,991	8,075,516	7,116,012	653.63	12,354.87	10,886.91
Ashton-Franklin Center CUSD 275	2750	26	5,786,665	5,037,042	4,434,975	469.95	10,718.25	9,437.12
COUNTY TOTALS			49,582,000	42,834,829	37,295,329	3,793.10	11,292.83	9,832.41
Livingston	053							
Woodland CUSD 5	0050	26	6,128,732	5,218,481	4,004,347	440.22	11,854.26	9,096.24
Tri Point CUSD 6-J	006J	26	6,103,063	5,183,477	4,530,625	338.45	15,315.34	13,386.39
Prairie Central CUSD 8	0080	26	22,228,656	18,944,912	15,738,259	1,709.61	11,081.42	9,205.76
Flanagan-Cornell Dist 74	0740	27	5,019,009	4,085,739	3,024,331	326.34	12,519.88	9,267.42
Pontiac Twp HSD 90	0900	17	9,575,326	7,965,408	6,850,424	603.54	13,197.81	11,350.41
Dwight Twp HSD 230	2300	17	4,709,737	4,128,488	3,686,579	229.59	17,982.00	16,057.23

Data Source: School District Annual Financial Report.

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
Dwight Common SD 232	2320	02	5,206,459	4,173,895	3,590,530	474.18	8,802.34	7,572.08
Rooks Creek CCSD 425	4250	04	796,761	736,534	640,134	46.69	15,774.98	13,710.30
Cornell CCSD 426	4260	04	1,319,977	1,189,547	1,017,905	109.43	10,870.39	9,301.88
Pontiac CCSD 429	4290	04	13,931,935	12,735,125	9,980,832	1,139.70	11,174.10	8,757.42
Odell CCSD 435	4350	04	2,133,304	1,792,333	1,515,128	134.51	13,324.91	11,264.05
Saunemin CCSD 438	4380	04	2,032,718	1,767,539	1,532,411	120.96	14,612.59	12,668.74
COUNTY TOTALS			79,185,677	67,921,478	56,111,505	5,673.22	11,972.30	9,890.59
Logan 054								
Hartsburg Emden CUSD 21	0210	26	2,649,811	2,463,947	2,176,408	198.65	12,403.46	10,955.99
Mt Pulaski CUSD 23	0230	26	6,376,105	5,701,026	4,973,704	470.35	12,120.82	10,574.47
Lincoln ESD 27	0270	02	12,366,290	11,419,046	9,420,394	1,029.05	11,096.69	9,154.46
Chester-East Lincoln CCSD 61	0610	04	2,659,326	2,355,808	1,955,665	265.99	8,856.75	7,352.40
New Holland-Middletown ED 88	0880	02	1,372,121	1,179,947	973,115	94.21	12,524.65	10,329.21
West Lincoln-Broadwell ESD 92	0920	04	2,931,179	2,428,227	2,193,467	193.11	12,574.32	11,358.64
Lincoln CHSD 404	4040	16	12,355,691	8,474,913	6,771,073	700.26	12,102.52	9,669.37
COUNTY TOTALS			40,710,523	34,022,914	28,463,826	2,951.62	11,526.86	9,643.46
Macon 055								
Argenta-Oreana CUSD 1	0010	26	16,619,224	7,615,872	6,845,353	837.28	9,095.97	8,175.70
Maroa Forsyth CUSD 2	0020	26	12,190,648	9,526,433	8,882,638	1,086.85	8,765.18	8,172.83
Mt Zion CUSD 3	0030	26	22,927,614	20,196,184	17,884,883	2,259.92	8,936.68	7,913.95
Sangamon Valley CUSD 9	0090	26	7,949,116	6,709,596	5,714,569	638.96	10,500.81	8,943.55
Warrensburg-Latham CUSD 11	0110	26	9,904,087	8,168,721	7,312,451	870.05	9,388.79	8,404.63
Meridian CUSD 15	0150	26	9,686,396	8,198,290	7,771,677	929.88	8,816.50	8,357.72
Decatur SD 61	0610	25	113,092,067	95,250,435	73,371,953	7,292.65	13,061.16	10,061.08
COUNTY TOTALS			192,369,152	155,665,531	127,783,523	13,915.59	11,186.41	9,182.76
Macoupin 056								
Carlinville CUSD 1	0010	26	12,844,547	10,059,859	8,149,360	1,323.27	7,602.27	6,158.50
Northwestern CUSD 2	0020	26	4,363,346	3,773,747	2,921,252	340.76	11,074.50	8,572.76
Mount Olive CUSD 5	0050	26	4,691,103	4,227,964	3,497,177	419.44	10,080.02	8,337.73
Staunton CUSD 6	0060	26	10,171,363	8,741,247	7,131,979	1,170.88	7,465.54	6,091.13
Gillespie CUSD 7	0070	26	12,447,062	10,810,177	9,131,694	1,104.06	9,791.29	8,271.01
Bunker Hill CUSD 8	0080	26	5,646,618	4,927,150	4,125,390	535.79	9,196.05	7,699.64
Southwestern CUSD 9	0090	26	18,550,024	12,586,086	10,223,636	1,306.89	9,630.56	7,822.87
North Mac CUSD 34	0340	26	13,336,671	11,086,363	8,947,693	1,154.69	9,601.16	7,749.00

Data Source: School District Annual Financial Report.

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
COUNTY TOTALS			82,050,734	66,212,593	54,128,181	7,355.78	9,001.44	7,358.59
Madison 057								
Roxana CUSD 1	0010	26	25,585,040	23,022,217	21,372,253	1,685.07	13,662.47	12,683.30
Triad CUSD 2	0020	26	38,790,949	30,932,281	25,766,434	3,546.80	8,721.18	7,264.70
Venice CUSD 3	0030	26	2,625,329	2,079,836	1,565,736	78.40	26,528.52	19,971.12
Highland CUSD 5	0050	26	30,682,638	25,619,344	20,969,401	2,654.77	9,650.31	7,898.76
Edwardsville CUSD 7	0070	26	76,409,919	63,288,078	54,005,289	6,998.69	9,042.85	7,716.49
Bethalto CUSD 8	0080	26	25,959,969	20,016,845	16,549,399	2,270.60	8,815.66	7,288.56
Granite City CUSD 9	0090	26	68,564,045	57,596,213	42,879,313	5,468.94	10,531.51	7,840.52
Collinsville CUSD 10	0100	26	63,653,106	56,917,784	45,150,442	5,750.56	9,897.78	7,851.49
Alton CUSD 11	0110	26	84,304,653	67,109,312	54,848,371	5,518.49	12,160.81	9,939.02
Madison CUSD 12	0120	26	18,169,027	10,175,205	7,430,210	621.68	16,367.27	11,951.82
East Alton SD 13	0130	02	10,283,401	8,302,121	6,423,162	740.26	11,215.14	8,676.90
East Alton-Wood River CHSD 14	0140	16	7,647,119	6,334,252	5,505,105	487.84	12,984.28	11,284.65
Wood River-Hartford ESD 15	0150	03	7,312,344	6,183,893	5,123,048	624.22	9,906.59	8,207.12
COUNTY TOTALS			459,987,539	377,577,381	307,588,162	36,446.32	10,359.82	8,439.48
Marion 058								
Raccoon Cons SD 1	0010	03	2,232,543	1,993,041	1,615,374	220.96	9,019.92	7,310.71
Kell Cons SD 2	0020	03	1,096,247	1,040,069	849,445	91.82	11,327.26	9,251.20
Iuka CCSD 7	0070	04	2,239,613	2,093,331	1,552,960	216.01	9,690.90	7,189.30
Selmaville CCSD 10	0100	04	2,236,874	1,965,712	1,632,968	264.71	7,425.91	6,168.89
Patoka CUSD 100	1000	26	3,182,876	2,525,411	2,088,716	229.12	11,022.22	9,116.25
Salem SD 111	1110	02	8,573,036	7,892,849	6,074,107	896.88	8,800.34	6,772.49
Central City SD 133	1330	02	2,454,562	2,190,571	1,728,247	308.12	7,109.47	5,609.01
Centralia SD 135	1350	02	14,642,866	13,069,487	9,704,027	1,182.07	11,056.44	8,209.35
Centralia HSD 200	2000	17	13,065,971	11,637,526	8,694,987	823.53	14,131.27	10,558.19
South Central CUD 401	4010	26	6,925,778	6,038,524	4,820,750	572.61	10,545.61	8,418.91
Sandoval CUSD 501	5010	26	6,227,561	5,505,268	2,555,338	418.73	13,147.54	6,102.59
Salem CHSD 600	6000	16	7,218,788	6,821,741	5,879,427	617.12	11,054.16	9,527.20
Odin PSD 722	7220	26	2,631,235	2,364,158	1,960,961	232.54	10,166.67	8,432.79
COUNTY TOTALS			72,727,950	65,137,688	49,157,307	6,074.22	10,723.63	8,092.78
Marshall 059								
Henry-Senachwine CUSD 5	0050	26	7,074,903	6,139,664	5,251,042	493.43	12,442.83	10,641.92
Midland CUSD 7	0070	26	7,626,634	6,608,480	5,752,975	637.45	10,367.06	9,024.98

Data Source: School District Annual Financial Report.

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
COUNTY TOTALS			14,701,537	12,748,144	11,004,017	1,130.88	11,272.76	9,730.49
Mason 060								
Havana CUSD 126	1260	26	10,420,051	9,178,135	7,637,273	777.94	11,798.00	9,817.30
Illini Central CUSD 189	1890	26	8,561,606	7,319,566	6,282,987	621.69	11,773.66	10,106.30
Midwest Central CUSD 191	1910	26	10,070,928	8,497,888	6,819,493	828.84	10,252.75	8,227.76
COUNTY TOTALS			29,052,585	24,995,589	20,739,753	2,228.47	11,216.48	9,306.72
Massac 061								
Massac UD 1	0010	26	20,399,066	19,119,548	15,475,361	1,836.22	10,412.45	8,427.84
Joppa-Maple Grove UD 38	0380	26	3,664,974	3,378,233	2,932,946	247.76	13,635.10	11,837.85
COUNTY TOTALS			24,064,040	22,497,781	18,408,307	2,083.98	10,795.58	8,833.25
McDonough 062								
West Prairie CUSD 103	1030	26	6,903,829	6,056,743	4,893,495	532.07	11,383.36	9,197.09
Bushnell Prairie City CUSD 170	1700	26	6,872,508	6,036,827	4,655,947	626.73	9,632.26	7,428.95
Macomb CUSD 185	1850	26	23,391,320	20,716,846	17,871,504	1,892.62	10,946.12	9,442.73
COUNTY TOTALS			37,167,657	32,810,416	27,420,946	3,051.42	10,752.51	8,986.29
McHenry 063								
Nippersink SD 2	0020	03	15,361,631	14,811,356	13,920,365	1,060.24	13,969.81	13,129.45
Fox River Grove Cons SD 3	0030	03	6,806,501	5,621,922	5,054,043	409.11	13,741.83	12,353.75
Johnsburg CUSD 12	0120	26	27,030,901	23,884,122	21,936,648	1,697.36	14,071.34	12,923.98
McHenry CCSD 15	0150	04	69,380,614	58,928,905	50,961,787	3,958.40	14,887.05	12,874.34
Riley CCSD 18	0180	04	4,817,541	3,485,262	3,092,466	295.83	11,781.30	10,453.52
Alden Hebron SD 19	0190	24	5,656,130	4,905,206	3,975,081	360.42	13,609.69	11,029.02
Cary CCSD 26	0260	04	28,588,255	23,111,022	19,856,658	2,262.74	10,213.73	8,775.49
Harrison SD 36	0360	02	6,706,480	4,629,258	4,036,709	345.20	13,410.37	11,693.83
Prairie Grove CSD 46	0460	03	11,204,497	10,160,636	8,726,308	654.09	15,534.00	13,341.14
Crystal Lake CCSD 47	0470	04	101,624,714	89,890,243	79,584,493	6,940.82	12,950.95	11,466.15
Harvard CUSD 50	0500	26	33,887,753	31,318,336	25,230,333	2,401.65	13,040.34	10,505.42
Marengo CHSD 154	1540	16	13,683,043	11,766,381	10,596,446	604.12	19,476.89	17,540.30
CHSD 155	1550	16	91,927,041	87,617,311	79,486,304	5,585.74	15,685.89	14,230.22
McHenry CHSD 156	1560	16	35,949,681	28,094,657	23,137,794	1,925.01	14,594.55	12,019.57
Richmond-Burton CHSD 157	1570	16	13,686,000	10,864,555	9,732,153	609.11	17,836.77	15,977.66
Huntley Comm Sch Dist 158	1580	22	112,678,026	93,606,393	81,359,877	8,855.96	10,569.88	9,187.02
Marengo-Union E Cons D 165	1650	03	10,161,724	9,068,799	7,290,643	944.23	9,604.44	7,721.26

Data Source: School District Annual Financial Report.

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
Woodstock CUSD 200	2000	26	92,111,349	82,430,009	72,096,688	5,890.33	13,994.12	12,239.84
COUNTY TOTALS			681,261,881	594,194,373	520,074,795	44,800.36	13,263.16	11,608.72
McLean 064								
LeRoy CUSD 2	0020	26	9,641,574	7,793,143	7,222,574	739.07	10,544.53	9,772.52
Tri Valley CUSD 3	0030	26	11,854,230	10,608,611	9,167,868	994.78	10,664.28	9,215.98
Heyworth CUSD 4	0040	26	10,707,325	8,706,327	7,126,625	869.87	10,008.77	8,192.75
McLean County USD 5	0050	26	157,164,000	132,144,087	110,104,292	12,011.47	11,001.49	9,166.60
Lexington CUSD 7	0070	26	6,223,615	5,239,200	4,512,418	462.62	11,325.06	9,754.05
Olympia CUSD 16	0160	26	23,890,867	18,720,178	15,599,287	1,640.11	11,413.98	9,511.12
Ridgeview CUSD 19	0190	26	7,887,969	6,035,580	5,432,791	564.38	10,694.18	9,626.12
Bloomington SD 87	0870	25	68,108,154	60,172,915	51,687,005	4,806.23	12,519.77	10,754.17
COUNTY TOTALS			295,477,734	249,420,041	210,852,860	22,088.53	11,291.84	9,545.81
Menard 065								
Greenview CUSD 200	2000	26	2,652,893	2,294,990	1,996,861	223.76	10,256.48	8,924.12
Porta CUSD 202	2020	26	13,463,971	9,354,930	7,469,574	1,008.54	9,275.72	7,406.32
Athens CUSD 213	2130	26	10,677,109	8,847,976	7,425,653	996.96	8,874.96	7,448.30
COUNTY TOTALS			26,793,973	20,497,896	16,892,088	2,229.26	9,194.93	7,577.44
Mercer 066								
Mercer County School District 404	4040	26	14,099,104	11,988,771	10,094,681	1,239.99	9,668.44	8,140.94
COUNTY TOTALS			14,099,104	11,988,771	10,094,681	1,239.99	9,668.44	8,140.94
Monroe 067								
Valmeyer CUSD 3	0030	26	4,824,703	4,102,940	3,689,843	425.39	9,645.13	8,674.02
Columbia CUSD 4	0040	26	19,419,215	15,776,576	14,411,691	1,857.16	8,495.00	7,760.07
Waterloo CUSD 5	0050	26	25,865,441	23,524,930	20,755,750	2,482.84	9,475.01	8,359.68
COUNTY TOTALS			50,109,359	43,404,446	38,857,284	4,765.39	9,108.27	8,154.06
Montgomery 068								
Panhandle CUSD 2	0020	26	5,707,656	4,588,489	3,891,197	440.24	10,422.70	8,838.81
Hillsboro CUSD 3	0030	26	19,244,780	14,215,439	12,321,433	1,494.31	9,513.05	8,245.57
Litchfield CUSD 12	0120	26	16,641,175	11,808,871	9,806,283	1,225.71	9,634.31	8,000.49
Nokomis CUSD 22	0220	26	6,090,438	4,883,248	4,099,061	559.40	8,729.44	7,327.60
COUNTY TOTALS			47,684,049	35,496,047	30,117,974	3,719.66	9,542.82	8,096.97

Data Source: School District Annual Financial Report.

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
Morgan	069							
Franklin CUSD 1	0010	26	3,831,602	3,501,195	2,845,184	273.78	12,788.35	10,392.23
Waverly CUSD 6	0060	26	4,163,621	3,673,396	3,120,363	331.75	11,072.78	9,405.77
Meredosia-Chambersburg CUSD 11	0110	26	3,356,924	2,893,070	2,541,777	169.69	17,049.15	14,978.94
Triopia CUSD 27	0270	26	4,237,876	3,619,360	3,144,855	348.06	10,398.67	9,035.38
Jacksonville SD 117	1170	22	38,785,814	33,883,970	27,186,666	2,976.08	11,385.44	9,135.06
COUNTY TOTALS			54,375,837	47,570,991	38,838,845	4,099.36	11,604.49	9,474.37
Moultrie	070							
Sullivan CUSD 300	3000	26	9,854,404	8,654,332	7,380,091	1,056.19	8,193.92	6,987.47
Okaw Valley CUSD 302	3020	26	5,328,118	4,827,270	4,236,937	447.70	10,782.38	9,463.79
COUNTY TOTALS			15,182,522	13,481,602	11,617,028	1,503.89	8,964.49	7,724.65
Ogle	071							
Kings Cons SD 144	1440	03	1,387,017	1,233,529	1,128,709	88.69	13,908.32	12,726.45
Creston CCSD 161	1610	04	1,265,810	1,144,461	1,100,814	83.55	13,697.92	13,175.51
Rochelle Twp HSD 212	2120	17	15,080,730	11,687,714	11,356,416	913.98	12,787.71	12,425.23
Oregon CUSD 220	2200	26	17,263,152	15,541,222	14,117,127	1,275.96	12,180.02	11,063.93
Forrestville Valley CUSD 221	2210	26	9,705,051	7,614,533	6,627,891	757.74	10,049.00	8,746.92
Polo CUSD 222	2220	26	7,111,337	5,864,359	5,193,389	507.86	11,547.20	10,226.02
Meridian CUSD 223	2230	26	17,897,877	15,293,803	13,021,718	1,681.42	9,095.77	7,744.48
Byron CUSD 226	2260	26	28,784,766	22,240,020	22,569,438	1,383.92	16,070.31	16,308.34
Rochelle CCSD 231	2310	04	17,799,980	14,425,553	11,890,152	1,474.73	9,781.83	8,062.60
Eswood CCSD 269	2690	04	1,119,940	1,033,133	842,470	73.09	14,135.08	11,526.47
COUNTY TOTALS			117,415,660	96,078,327	87,848,124	8,240.94	11,658.66	10,659.96
Peoria	072							
Pleasant Valley SD 62	0620	02	5,446,906	4,234,961	2,783,762	451.87	9,372.08	6,160.54
Norwood ESD 63	0630	02	4,373,827	3,137,440	2,462,211	389.79	8,049.05	6,316.76
Bartonville SD 66	0660	02	2,708,662	1,884,902	1,565,558	290.64	6,485.35	5,386.59
Oak Grove SD 68 Bartonville	0680	02	3,972,407	3,196,729	2,927,471	270.56	11,815.23	10,820.04
Pleasant Hill SD 69	0690	02	2,652,049	2,126,259	1,668,416	211.35	10,060.37	7,894.09
Monroe SD 70	0700	02	2,654,610	2,320,948	2,067,108	285.18	8,138.54	7,248.43
Peoria SD 150	1500	25	180,398,314	165,560,536	134,428,244	12,014.60	13,779.95	11,188.74
Farmington Central CUSD 265	2650	26	15,261,757	12,737,049	10,398,754	1,154.39	11,033.58	9,008.01
Brimfield CUSD 309	3090	26	7,357,880	6,583,874	5,797,871	636.85	10,338.19	9,103.98
Limestone CHSD 310	3100	16	14,730,970	10,867,407	8,874,060	941.09	11,547.68	9,429.56

Data Source: School District Annual Financial Report.

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
Limestone Walters CCSD 316	3160	04	2,014,911	1,669,377	1,455,174	186.46	8,953.00	7,804.22
Il Valley Central USD 321	3210	26	21,795,107	17,528,816	14,839,003	1,920.09	9,129.16	7,728.29
Elmwood CUSD 322	3220	26	7,167,342	6,206,068	5,557,597	637.91	9,728.75	8,712.20
Dunlap CUSD 323	3230	26	44,757,245	38,187,798	34,979,946	4,211.51	9,067.48	8,305.80
Peoria Heights CUSD 325	3250	26	11,112,898	6,895,034	6,107,509	603.85	11,418.45	10,114.28
Princeville CUSD 326	3260	26	8,176,131	6,703,326	5,877,024	574.86	11,660.80	10,223.40
Illini Bluffs CUSD 327	3270	26	10,206,267	7,518,407	6,497,308	757.02	9,931.58	8,582.74
Hollis Cons SD 328	3280	03	1,597,481	1,449,408	1,327,179	149.47	9,696.98	8,879.23
COUNTY TOTALS			346,384,764	298,808,339	249,614,195	25,687.49	11,632.45	9,717.34
Perry 073								
Tamaroa School Dist 5	0050	02	1,194,227	1,095,409	848,624	93.88	11,668.18	9,039.45
Pinckneyville SD 50	0500	02	4,659,995	4,411,483	3,442,641	521.88	8,453.06	6,596.61
Pinckneyville CHSD 101	1010	16	4,604,719	4,054,383	3,958,983	411.53	9,851.97	9,620.16
CCSD 204	2040	04	1,540,704	1,347,039	1,215,566	140.91	9,559.57	8,626.54
Du Quoin CUSD 300	3000	26	14,997,195	12,673,795	10,591,601	1,291.02	9,816.89	8,204.06
COUNTY TOTALS			26,996,840	23,582,109	20,057,415	2,459.22	9,589.26	8,156.01
Piatt 074								
Bement CUSD 5	0050	26	3,819,722	3,387,677	2,967,115	288.20	11,754.60	10,295.33
Monticello CUSD 25	0250	26	18,172,320	15,642,179	13,490,964	1,526.40	10,247.76	8,838.42
Deland-Weldon CUSD 57	0570	26	3,087,292	2,537,555	2,186,471	189.69	13,377.38	11,526.55
Cerro Gordo CUSD 100	1000	26	5,125,802	4,514,248	3,672,483	437.52	10,317.81	8,393.86
COUNTY TOTALS			30,205,136	26,081,659	22,317,033	2,441.81	10,681.28	9,139.55
Pike 075								
Pleasant Hill CUSD 3	0030	26	3,892,541	3,228,338	2,716,026	280.64	11,503.48	9,677.97
Griggsville-Perry CUSD 4	0040	26	4,921,193	4,241,284	3,320,923	355.13	11,942.91	9,351.29
Pikeland CUSD 10	0100	26	13,081,353	11,237,898	9,009,237	1,137.90	9,876.00	7,917.42
Western CUSD 12	0120	26	6,328,778	5,166,997	4,246,606	484.76	10,658.88	8,760.22
COUNTY TOTALS			28,223,865	23,874,517	19,292,792	2,258.43	10,571.29	8,542.57
Pope 076								
Pope Co CUD 1	0010	26	4,725,298	4,395,031	3,298,845	500.30	8,784.79	6,593.73
COUNTY TOTALS			4,725,298	4,395,031	3,298,845	500.30	8,784.79	6,593.73

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
Pulaski								
077								
Century CUSD 100	1000	26	3,827,975	3,412,325	2,716,451	324.99	10,499.78	8,358.57
Meridian CUSD 101	1010	26	7,514,375	6,680,681	3,233,030	370.94	18,010.14	8,715.78
COUNTY TOTALS			11,342,350	10,093,006	5,949,481	695.93	14,502.90	8,548.97
Putnam								
078								
Putnam County CUSD 535	5350	26	10,728,869	9,662,061	8,133,274	814.36	11,864.61	9,987.32
COUNTY TOTALS			10,728,869	9,662,061	8,133,274	814.36	11,864.61	9,987.32
Randolph								
079								
Coulterville USD 1	0010	22	2,119,904	1,952,554	1,575,773	193.63	10,083.94	8,138.06
Chester N HSD 122	1220	19	487,019	66,976	14,660	0.00	0.00	0.00
Red Bud CUSD 132	1320	26	11,078,302	9,423,575	8,346,383	950.78	9,911.41	8,778.46
Prairie Du Rocher CCSD 134	1340	04	1,672,766	1,470,503	1,205,465	135.30	10,868.46	8,909.57
Steeleville CUSD 138	1380	26	4,114,385	3,543,772	2,927,082	407.98	8,686.14	7,174.57
Chester CUSD 139	1390	26	9,471,365	7,986,200	6,593,010	894.16	8,931.51	7,373.41
Sparta CUSD 140	1400	26	14,015,358	11,692,974	9,224,442	1,059.94	11,031.73	8,702.80
COUNTY TOTALS			42,959,099	36,136,554	29,886,815	3,641.79	9,922.75	8,206.63
Richland								
080								
Richland County CUSD 1	0010	26	21,808,448	18,889,913	15,345,570	2,068.70	9,131.30	7,417.98
COUNTY TOTALS			21,808,448	18,889,913	15,345,570	2,068.70	9,131.30	7,417.98
Rock Island								
081								
Hampton SD 29	0290	02	2,397,210	2,109,317	1,866,182	229.32	9,198.14	8,137.89
United Twp HSD 30	0300	17	18,515,846	15,465,607	13,424,845	1,350.37	11,452.87	9,941.60
Silvis SD 34	0340	02	6,482,555	5,429,949	4,636,676	557.98	9,731.44	8,309.75
Carbon Cliff-Barstow SD 36	0360	02	3,851,466	3,098,336	2,411,944	261.37	11,854.21	9,228.08
East Moline SD 37	0370	02	32,757,791	29,405,115	23,933,960	2,461.04	11,948.25	9,725.14
Moline-Coal Valley CUSD 40	0400	22	83,925,847	70,991,536	61,305,645	6,492.78	10,933.92	9,442.13
Rock Island SD 41	0410	25	105,095,598	66,979,172	54,443,450	5,910.84	11,331.58	9,210.78
Riverdale CUSD 100	1000	26	10,940,019	9,538,798	7,988,605	1,055.64	9,036.03	7,567.55
Sherrard CUSD 200	2000	26	14,975,889	13,965,036	12,428,628	1,500.73	9,305.50	8,281.72
Rockridge CUSD 300	3000	26	11,622,605	9,534,319	8,309,139	1,004.35	9,493.02	8,273.15
COUNTY TOTALS			290,564,826	226,517,185	190,749,073	20,824.42	10,877.48	9,159.87

Data Source: School District Annual Financial Report.

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
Saint Clair	082							
Lebanon CUSD 9	0090	26	7,687,619	6,670,434	5,964,073	517.31	12,894.46	11,529.01
Mascoutah CUD 19	0190	26	53,047,035	37,575,321	34,315,619	3,679.36	10,212.46	9,326.52
St Libory Cons SD 30	0300	03	750,565	645,522	515,387	73.30	8,806.58	7,031.20
Marissa CUSD 40	0400	26	6,392,435	5,380,407	4,300,395	496.62	10,834.05	8,659.33
New Athens CUSD 60	0600	26	5,513,828	4,540,061	4,129,610	450.76	10,072.01	9,161.44
Freeburg CCSD 70	0700	04	7,691,281	6,930,198	5,900,222	721.63	9,603.53	8,176.24
Freeburg CHSD 77	0770	16	7,746,580	6,727,554	6,254,956	593.74	11,330.81	10,534.84
Shiloh Village SD 85	0850	02	6,671,041	4,739,838	4,017,033	544.29	8,708.30	7,380.32
O Fallon CCSD 90	0900	04	33,572,596	28,470,081	24,496,877	3,481.15	8,178.36	7,037.01
Central SD 104	1040	02	6,333,295	5,182,652	4,489,984	518.82	9,989.31	8,654.22
Pontiac-W Holliday SD 105	1050	02	8,313,139	6,880,720	5,899,250	649.25	10,597.95	9,086.25
Grant CCSD 110	1100	04	8,035,921	6,630,104	5,509,193	537.22	12,341.51	10,255.00
Wolf Branch SD 113	1130	02	9,586,433	7,216,325	6,294,819	744.94	9,687.12	8,450.10
Whiteside SD 115	1150	02	12,356,706	10,057,527	7,698,665	1,167.73	8,612.89	6,592.85
High Mount SD 116	1160	02	5,327,190	4,131,858	3,194,820	433.89	9,522.82	7,363.20
Belleville SD 118	1180	02	47,137,046	41,604,869	30,087,147	3,583.70	11,609.47	8,395.55
Belle Valley SD 119	1190	02	11,612,883	10,761,126	8,687,567	967.72	11,120.08	8,977.36
Smithton CCSD 130	1300	04	4,524,111	4,154,768	3,835,570	512.34	8,109.40	7,486.38
Millstadt CCSD 160	1600	04	8,846,247	7,649,623	6,803,398	744.64	10,272.91	9,136.49
Harmony Emge SD 175	1750	02	11,808,713	7,992,105	6,725,563	734.19	10,885.61	9,160.52
Signal Hill SD 181	1810	02	3,917,863	3,248,935	2,843,796	324.10	10,024.48	8,774.44
Cahokia CUSD 187	1870	26	52,980,881	45,830,215	31,994,195	2,944.79	15,563.15	10,864.68
Brooklyn UD 188	1880	22	2,534,784	2,305,189	1,395,595	111.66	20,644.72	12,498.61
East St Louis SD 189	1890	22	90,666,190	77,411,180	53,302,923	4,504.88	17,183.85	11,832.26
Dupo CUSD 196	1960	26	10,830,954	9,701,079	7,908,125	906.39	10,702.99	8,724.86
Belleville Twp HSD 201	2010	17	74,176,971	55,341,567	47,901,701	4,181.45	13,235.02	11,455.76
O Fallon Twp HSD 203	2030	17	28,845,220	25,023,379	23,203,732	2,218.01	11,281.91	10,461.51
COUNTY TOTALS			526,907,527	432,802,637	347,670,215	36,343.88	11,908.54	9,566.13
Saline	083							
Galatia CUSD 1	0010	26	3,945,477	3,437,030	2,825,725	394.73	8,707.29	7,158.63
Carrier Mills-Stonefort CUSD 2	0020	26	4,212,771	3,759,194	3,101,302	396.58	9,479.03	7,820.12
Harrisburg CUSD 3	0030	26	19,476,231	17,708,070	13,988,156	1,764.53	10,035.57	7,927.41
Eldorado CUSD 4	0040	26	11,401,324	10,461,876	8,597,997	1,040.71	10,052.63	8,261.66
COUNTY TOTALS			39,035,803	35,366,170	28,513,180	3,596.55	9,833.36	7,927.93

Data Source: School District Annual Financial Report.

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
Sangamon		084						
Tri City CUSD 1	0010	26	5,743,221	4,874,240	4,113,202	483.31	10,085.12	8,510.48
Rochester CUSD 3A	003A	26	26,806,386	19,591,194	17,653,383	2,098.47	9,335.94	8,412.50
Ball Chatham CUSD 5	0050	26	45,095,667	39,148,742	32,395,204	4,324.88	9,051.98	7,490.43
Pleasant Plains CUSD 8	0080	26	15,252,833	12,757,368	11,583,258	1,165.59	10,944.99	9,937.68
Auburn CUSD 10	0100	26	11,383,289	9,697,187	8,443,730	1,148.98	8,439.82	7,348.89
Pawnee CUSD 11	0110	26	6,181,476	5,234,099	4,679,151	600.38	8,717.98	7,793.65
Riverton CUSD 14	0140	26	13,634,990	10,831,756	8,211,194	1,239.50	8,738.81	6,624.60
Williamsville CUSD 15	0150	26	14,229,318	12,844,785	10,713,403	1,464.60	8,770.17	7,314.90
New Berlin CUSD 16	0160	26	10,679,643	8,285,679	7,470,285	830.56	9,976.01	8,994.27
Springfield SD 186	1860	25	194,060,248	173,542,221	136,267,063	12,172.52	14,256.89	11,194.65
COUNTY TOTALS			343,067,071	296,807,271	241,529,874	25,528.79	11,626.37	9,461.08
Schuyler		085						
Schuyler-Industry CUSD 5	0050	26	11,627,506	9,807,128	7,490,977	942.53	10,405.11	7,947.73
COUNTY TOTALS			11,627,506	9,807,128	7,490,977	942.53	10,405.11	7,947.73
Scott		086						
Winchester CUSD 1	0010	26	6,127,141	5,481,169	4,478,906	547.44	10,012.36	8,181.55
Scott-Morgan CUSD 2	0020	26	2,529,126	2,388,888	1,948,806	212.48	11,242.88	9,171.71
COUNTY TOTALS			8,656,267	7,870,057	6,427,712	759.92	10,356.43	8,458.41
Shelby		087						
Windsor CUSD 1	0010	26	3,461,903	3,278,819	2,591,992	315.78	10,383.24	8,208.22
Cowden-Herrick CUSD 3A	003A	26	3,834,840	3,442,595	2,643,030	336.03	10,244.90	7,865.46
Shelbyville CUSD 4	0040	26	10,849,545	9,796,906	8,464,162	1,103.13	8,881.01	7,672.86
Stewardson-Strasburg CUD 5A	005A	26	3,433,682	2,835,627	2,393,758	337.70	8,396.88	7,088.42
Central A & M CUD 21	0210	26	13,118,257	7,841,227	5,981,106	655.56	11,961.11	9,123.66
COUNTY TOTALS			34,698,227	27,195,174	22,074,048	2,748.20	9,895.63	8,032.18
Stark		088						
Bradford CUSD 1	0010	26	2,682,642	1,628,466	1,291,514	203.67	7,995.61	6,341.21
Stark County CUSD 100	1000	26	8,232,343	6,746,736	5,844,501	620.64	10,870.61	9,416.89
COUNTY TOTALS			10,914,985	8,375,202	7,136,015	824.31	10,160.26	8,656.96
Stephenson		089						

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
Freeport SD 145	1450	22	52,600,018	46,850,050	38,777,751	3,415.37	13,717.42	11,353.89
Pearl City CUSD 200	2000	26	5,897,126	4,976,407	4,271,777	404.07	12,315.71	10,571.87
Dakota CUSD 201	2010	26	9,761,436	8,569,776	7,198,193	762.67	11,236.55	9,438.15
Lena Winslow CUSD 202	2020	26	8,292,319	7,477,601	6,297,290	783.54	9,543.36	8,036.97
Orangeville CUSD 203	2030	26	4,466,967	3,731,181	3,042,898	286.81	13,009.24	10,609.46
COUNTY TOTALS			81,017,866	71,605,015	59,587,909	5,652.46	12,667.94	10,541.94
Tazewell 090								
District 50 Schools	0500	02	7,764,811	6,652,526	5,230,673	683.60	9,731.61	7,651.66
Central SD 51	0510	02	10,865,233	9,886,193	8,975,861	1,263.87	7,822.16	7,101.89
Washington SD 52	0520	02	7,929,092	6,658,782	5,787,726	927.71	7,177.65	6,238.72
Creve Coeur SD 76	0760	02	6,369,186	5,507,388	4,235,487	524.14	10,507.48	8,080.83
Robein SD 85	0850	02	1,894,097	1,677,494	1,501,173	143.08	11,724.17	10,491.84
East Peoria SD 86	0860	02	18,016,041	16,843,042	14,235,440	1,372.04	12,275.91	10,375.38
Rankin CSD 98	0980	02	3,080,557	2,592,507	2,322,539	217.11	11,940.98	10,697.52
N Pekin & Marquette Hght SD 102	1020	02	5,198,656	4,560,661	3,991,680	514.77	8,859.61	7,754.30
Pekin PSD 108	1080	02	37,398,751	34,459,599	27,290,907	3,262.08	10,563.69	8,366.11
South Pekin SD 137	1370	02	2,257,373	2,070,003	1,569,064	199.81	10,359.86	7,852.78
Pekin CSD 303	3030	16	23,693,820	20,272,854	17,572,581	1,585.65	12,785.20	11,082.26
Washington CHSD 308	3080	16	17,635,093	15,693,463	14,731,811	1,207.78	12,993.64	12,197.43
East Peoria CHSD 309	3090	16	17,319,913	14,346,386	12,878,919	860.96	16,663.24	14,958.79
Spring Lake CCSD 606	6060	04	812,101	656,621	469,700	48.63	13,502.39	9,658.65
Deer Creek-Mackinaw CUSD 701	7010	26	15,422,828	9,430,033	8,135,802	1,003.50	9,397.14	8,107.43
Tremont CUSD 702	7020	26	10,560,661	8,606,294	7,638,940	916.52	9,390.19	8,334.72
Delavan CUSD 703	7030	26	5,523,462	4,736,742	3,931,824	438.31	10,806.83	8,970.42
Morton CUSD 709	7090	26	33,806,797	30,267,580	27,715,465	2,803.19	10,797.55	9,887.12
COUNTY TOTALS			225,548,472	194,918,168	168,215,592	17,972.75	10,845.21	9,359.48
Union 091								
Lick Creek CCSD 16	0160	04	1,046,695	919,269	717,344	139.52	6,588.80	5,141.51
Cobden SUD 17	0170	22	7,122,646	4,751,108	3,994,912	491.44	9,667.73	8,128.99
Anna CCSD 37	0370	04	6,096,657	5,343,379	4,367,341	630.26	8,478.06	6,929.43
County of Union Sch Dist No43	0430	04	3,427,131	2,964,723	2,397,832	371.41	7,982.35	6,456.02
Dongola USD 66	0660	22	2,581,703	2,194,197	1,784,742	241.64	9,080.44	7,385.95
Anna Jonesboro CHSD 81	0810	16	5,327,017	4,840,106	4,105,513	470.71	10,282.56	8,721.96
Shawnee CUSD 84	0840	26	5,186,417	4,118,384	3,396,256	309.86	13,291.11	10,960.61

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
COUNTY TOTALS			30,788,266	25,131,166	20,763,940	2,654.84	9,466.17	7,821.16
Vermilion 092								
Bismarck Henning CUSD	0010	26	7,692,606	4,968,585	4,012,323	792.85	6,266.74	5,060.63
Westville CUSD 2	0020	26	11,622,504	10,259,928	8,256,750	1,180.78	8,689.11	6,992.62
Georgetown-Ridge Farm CUD 4	0040	26	10,314,215	8,991,607	7,412,790	873.48	10,294.00	8,486.50
Rossville-Alvin CUSD 7	0070	26	4,339,372	2,557,235	2,104,588	257.09	9,946.85	8,186.19
Potomac CUSD 10	0100	26	2,056,551	1,391,367	1,172,282	149.84	9,285.68	7,823.56
Hoopeston Area CUSD 11	0110	26	13,479,626	12,432,939	10,074,524	1,082.72	11,483.06	9,304.83
Armstrong-Ellis Cons SD 61	0610	03	1,414,572	1,278,009	1,183,659	70.34	18,169.02	16,827.68
Oakwood CUSD 76	0760	26	9,131,977	8,229,086	7,161,896	860.27	9,565.70	8,325.17
Danville CCSD 118	1180	24	74,604,042	64,841,665	51,544,122	4,870.62	13,312.82	10,582.66
Armstrong Twp HSD 225	2250	17	2,019,843	1,811,971	1,714,259	127.02	14,265.24	13,495.98
Salt Fork CUSD 512	5120	26	9,336,648	8,364,596	7,255,497	817.76	10,228.67	8,872.40
COUNTY TOTALS			146,011,956	125,126,988	101,892,690	11,082.77	11,290.23	9,193.79
Wabash 093								
Allendale CCSD 17	0170	24	1,682,166	1,061,680	879,405	166.35	6,382.21	5,286.47
Wabash CUSD 348	3480	26	15,340,358	13,480,651	11,306,852	1,363.04	9,890.14	8,295.32
COUNTY TOTALS			17,022,524	14,542,331	12,186,257	1,529.39	9,508.58	7,968.05
Warren 094								
Monmouth-Roseville CUSD 238	2380	26	15,542,050	13,351,681	10,946,320	1,306.39	10,220.29	8,379.06
United CUSD 304	3040	26	11,040,992	9,424,712	7,438,486	875.60	10,763.72	8,495.30
COUNTY TOTALS			26,583,042	22,776,393	18,384,806	2,181.99	10,438.36	8,425.71
Washington 095								
Oakdale CCSD 1	0010	04	770,828	640,278	455,886	67.98	9,418.62	6,706.18
West Washington Co CUD 10	0100	26	7,011,214	5,780,999	5,264,315	521.30	11,089.58	10,098.44
Irvington CCSD 11	0110	04	716,558	691,846	586,915	57.57	12,017.47	10,194.81
Ashley CCSD 15	0150	04	1,318,445	1,229,526	948,237	144.45	8,511.78	6,564.47
Nashville CCSD 49	0490	04	5,286,532	4,745,048	4,124,904	502.80	9,437.25	8,203.87
Nashville CHSD 99	0990	16	4,727,710	4,239,512	3,623,088	382.93	11,071.25	9,461.49
COUNTY TOTALS			19,831,287	17,327,209	15,003,345	1,677.03	10,332.08	8,946.38
Wayne 096								

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
New Hope CCSD 6	0060	04	1,498,201	1,372,056	1,200,797	159.78	8,587.16	7,515.31
Geff CCSD 14	0140	04	1,066,214	1,036,249	854,360	93.52	11,080.51	9,135.59
Jasper CCSD 17	0170	04	1,707,037	1,550,810	1,212,392	167.73	9,245.87	7,228.24
Wayne City CUSD 100	1000	26	5,569,345	4,884,706	4,232,797	513.81	9,506.83	8,238.06
Fairfield PSD 112	1120	04	6,535,819	6,134,225	5,297,600	604.76	10,143.24	8,759.84
North Wayne CUSD 200	2000	26	4,243,818	3,967,356	3,359,311	365.73	10,847.77	9,185.22
Fairfield Comm H S Dist 225	2250	16	4,643,626	3,929,814	3,631,729	400.14	9,821.10	9,076.15
COUNTY TOTALS			25,264,060	22,875,216	19,788,986	2,305.47	9,922.15	8,583.49
White 097								
Grayville CUSD 1	0010	26	3,063,776	2,693,802	2,316,526	277.72	9,699.70	8,341.23
Norris City-Omaha-Enfield CUSD 3	0030	26	6,276,179	5,386,823	4,271,705	658.33	8,182.56	6,488.70
Carmi-White County CUSD 5	0050	26	12,786,454	11,614,253	9,583,388	1,296.86	8,955.67	7,389.69
COUNTY TOTALS			22,126,409	19,694,878	16,171,618	2,232.91	8,820.27	7,242.40
Whiteside 098								
Erie CUSD 1	0010	26	14,091,340	11,611,780	11,426,783	566.01	20,515.15	20,188.31
River Bend CUSD 2	0020	26	9,406,448	8,144,762	7,085,840	874.83	9,310.11	8,099.68
Prophetstown-Lyndon-Tampico CUSD3	0030	26	8,428,579	7,042,340	6,362,303	704.72	9,993.10	9,028.13
Sterling CUSD 5	0050	26	34,669,046	28,751,825	25,225,356	2,992.28	9,608.67	8,430.15
Morrison CUSD 6	0060	26	11,130,351	9,381,877	8,488,693	898.67	10,439.74	9,445.84
Rock Falls ESD 13	0130	02	10,413,665	9,475,533	7,312,441	997.08	9,503.28	7,333.86
East Coloma - Nelson CESD 20	0200	02	3,249,171	2,829,985	2,480,199	247.40	11,438.90	10,025.06
Montmorency CCSD 145	1450	04	2,657,984	2,384,820	2,066,426	231.75	10,290.49	8,916.62
Rock Falls Twp HSD 301	3010	17	9,294,873	8,295,242	7,636,816	621.37	13,349.92	12,290.29
COUNTY TOTALS			103,341,457	87,918,164	78,084,857	8,134.11	10,808.58	9,599.68
Will 099								
Channahon SD 17	0170	02	23,845,785	11,939,949	12,143,417	1,094.62	10,907.85	11,093.73
Troy CCSD 30C	030C	04	56,387,859	47,298,306	42,059,484	4,009.01	11,798.00	10,491.24
Homer CCSD 33C	033C	04	46,318,743	44,491,768	40,418,301	3,587.84	12,400.71	11,265.36
Laraway CCSD 70C	070C	04	11,107,210	9,424,833	8,460,875	423.86	22,235.72	19,961.48
Union SD 81	0810	02	3,887,570	2,854,933	1,897,261	87.79	32,520.03	21,611.36
Rockdale SD 84	0840	02	3,603,585	2,981,822	2,404,600	261.93	11,384.04	9,180.32
Joliet PSD 86	0860	05	142,037,118	130,079,697	101,922,768	10,841.17	11,998.68	9,401.45
Chaney-Monge SD 88	0880	02	5,287,372	4,659,264	3,431,539	396.59	11,748.31	8,652.61
Richland GSD 88A	088A	02	12,127,157	9,624,700	8,404,294	768.18	12,529.22	10,940.53

Data Source: School District Annual Financial Report.

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
Fairmont SD 89	0890	02	5,446,806	4,393,764	3,350,274	280.63	15,656.79	11,938.40
Taft SD 90	0900	02	3,396,079	2,449,753	1,848,363	288.46	8,492.52	6,407.69
Lockport SD 91	0910	02	6,891,008	5,548,075	4,675,339	561.08	9,888.21	8,332.75
Will County SD 92	0920	02	24,587,972	22,510,933	20,123,165	1,415.21	15,906.43	14,219.21
Manhattan SD 114	1140	02	14,813,897	10,867,008	9,312,754	1,398.51	7,770.42	6,659.05
New Lenox SD 122	1220	02	59,123,294	53,858,721	48,095,153	4,782.86	11,260.78	10,055.73
Frankfort CCSD 157C	157C	04	32,710,937	25,260,699	23,964,706	2,387.06	10,582.35	10,039.42
Mokena SD 159	1590	02	19,551,187	16,911,309	14,596,951	1,460.54	11,578.81	9,994.22
Summit Hill SD 161	1610	02	40,367,363	30,602,746	28,087,811	2,814.66	10,872.63	9,979.11
Beecher CUSD 200U	200U	26	12,291,291	9,447,009	8,311,343	941.63	10,032.61	8,826.55
Crete Monee CUSD 201U	201U	26	79,607,666	62,331,319	52,088,351	4,351.46	14,324.23	11,970.32
Plainfield SD 202	2020	22	373,873,990	260,012,902	222,941,360	24,415.82	10,649.36	9,131.02
Elwood CCSD 203	2030	04	4,693,383	4,040,500	3,655,618	332.66	12,146.03	10,989.05
Joliet Twp HSD 204	2040	17	105,301,154	89,644,635	79,011,000	5,667.01	15,818.68	13,942.27
Lockport Twp HSD 205	2050	17	54,492,091	48,545,269	41,713,878	3,460.32	14,029.13	12,054.92
Peotone CUSD 207U	207U	26	22,554,624	15,349,489	12,468,512	1,345.85	11,405.05	9,264.41
Wilmington CUSD 209U	209U	26	17,957,333	14,377,075	12,949,483	1,152.06	12,479.45	11,240.29
Lincoln Way CHSD 210	2100	16	100,209,197	80,024,024	73,788,292	6,313.44	12,675.19	11,687.49
Reed Custer CUSD 255U	255U	26	25,519,579	18,973,964	19,046,623	1,330.19	14,264.10	14,318.72
Valley View CUSD 365U	365U	26	267,250,006	223,125,107	184,684,584	15,429.91	14,460.56	11,969.26
COUNTY TOTALS			1,575,241,256	1,261,629,573	1,085,856,098	101,600.35	12,417.57	10,687.52
Williamson		100						
Johnston City CUSD 1	0010	26	10,840,297	8,336,531	7,617,167	965.72	8,632.45	7,887.55
Marion CUSD 2	0020	26	39,976,584	31,755,623	30,838,761	3,778.76	8,403.72	8,161.08
Crab Orchard CUSD 3	0030	26	4,398,403	3,550,822	3,037,469	448.73	7,913.05	6,769.03
Herrin CUSD 4	0040	26	22,566,951	19,014,118	17,215,818	2,156.08	8,818.84	7,984.78
Carterville CUSD 5	0050	26	19,641,773	16,949,048	16,378,823	2,043.42	8,294.45	8,015.40
COUNTY TOTALS			97,424,008	79,606,142	75,088,038	9,392.71	8,475.31	7,994.29
Winnebago		101						
Harlem UD 122	1220	22	87,458,861	78,174,828	66,256,652	5,996.06	13,037.70	11,050.03
Kinnicknick CCSD 131	1310	04	18,171,511	15,707,087	13,325,616	1,587.72	9,892.86	8,392.93
Prairie Hill CCSD 133	1330	04	7,696,942	6,485,609	6,007,174	690.53	9,392.22	8,699.37
Shirland CCSD 134	1340	04	1,566,013	1,340,178	979,640	103.35	12,967.37	9,478.86
Rockton SD 140	1400	04	15,813,750	12,897,370	11,056,251	1,432.50	9,003.40	7,718.15
Rockford SD 205	2050	25	376,355,831	326,101,963	259,637,910	25,467.28	12,804.74	10,194.96

Data Source: School District Annual Financial Report.

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
Hononegah CHD 207	2070	16	26,671,472	24,948,190	22,026,648	1,812.75	13,762.62	12,150.96
County of Winnebago SD 320	3200	26	11,393,173	9,733,004	8,036,513	875.63	11,115.43	9,177.98
Pecatonica CUSD 321	3210	26	11,945,083	10,634,163	9,599,127	833.53	12,757.98	11,516.23
Durand CUSD 322	3220	26	9,134,445	7,891,351	7,123,932	550.80	14,327.07	12,933.79
Winnebago CUSD 323	3230	26	18,936,250	14,111,458	12,489,796	1,158.25	12,183.43	10,783.33
COUNTY TOTALS			585,143,331	508,025,201	416,539,258	40,508.40	12,541.23	10,282.79
Woodford		102						
Metamora CCSD 1	0010	04	7,340,626	6,187,399	5,294,731	854.78	7,238.59	6,194.26
Riverview CCSD 2	0020	04	2,054,521	1,586,748	1,160,285	207.55	7,645.14	5,590.39
Fieldcrest CUSD 6	0060	26	12,637,860	10,857,283	9,279,080	903.42	12,017.98	10,271.06
El Paso-Gridley CUSD 11	0110	26	13,246,675	11,371,996	9,754,962	1,129.45	10,068.61	8,636.91
Lowpoint-Washburn CUSD 21	0210	26	4,546,696	3,742,868	2,979,732	300.91	12,438.50	9,902.40
Roanoke Benson CUSD 60	0600	26	6,475,824	5,494,594	4,949,181	476.29	11,536.24	10,391.11
Germantown Hills SD 69	0690	02	7,947,257	6,387,567	5,568,252	765.59	8,343.33	7,273.15
County of Woodford School	1220	17	12,820,089	10,658,988	9,620,974	891.91	11,950.74	10,786.93
Eureka CUD 140	1400	26	16,032,200	13,780,635	12,174,953	1,485.58	9,276.27	8,195.42
COUNTY TOTALS			83,101,748	70,068,078	60,782,150	7,015.48	9,987.64	8,664.00

TABLE 23. ILLINOIS PUBLIC SCHOOL PER CAPITA TUITION CHARGE (PCTC) AND OPERATING EXPENSE PER PUPIL (OEPP) BY DISTRICT, 2017-2018

COUNTY/ /DISTRICT	Dist. Code	Type Code	TOTAL EXPENSE REGULAR K-12	OPERATING EXPENSE REGULAR K-12	ALLOWABLE EXPENSE FOR TUITION COMPUTATION	AVERAGE DAILY ATTENDANCE	OPERATING EXPENSE PER PUPIL	PER CAPITA TUITION CHARGE
ELEM.			7,523,715,554	6,403,259,453	5,602,450,658	478,914.11	13,370.37	11,698.24
H.S.			4,680,723,921	3,912,033,622	3,588,679,091	220,406.68	17,749.16	16,282.08
UNIT			16,832,942,912	14,460,792,175	11,941,734,271	1,100,803.57	13,136.58	10,848.20
STATE			29,037,382,387	24,776,085,250	21,132,864,020	1,800,124.36	13,763.54	11,739.67