

**ILLINOIS STATE BOARD OF EDUCATION  
via Video Conference**

**Chicago Location:** ISBE Video Conference Room, 14<sup>th</sup> Floor,  
100 W. Randolph Street, Chicago, IL

**Springfield Location:** ISBE Video Conference Room, 3<sup>rd</sup> Floor,  
100 N. First Street, Springfield, IL

**This meeting will also be audio cast on the Internet at: [www.isbe.net](http://www.isbe.net)**

**April 13, 2017  
9:00 a.m.**

**I. Roll Call/Pledge of Allegiance**

- A. Consideration of and Possible Actions on Any Requests for Participation in Meeting by Other Means

**II. Public Participation**

**III. Closed Session**

**IV. Superintendent's Report - Consent Agenda**

A. \*Approval of Minutes

1. Plenary Minutes: March 15, 2017 **pp. 3-6**

B. \*Rules for Adoption

1. Part 1 (Public Schools Evaluation, Recognition and Supervision) **pp. 7-41**  
2. Part 20 (Standards for Endorsements in Elementary Education) **pp. 42-50**  
3. Part 26 (Standards for Endorsements in Early Childhood Education and Elementary Education) **pp. 42-50**

C. \*Rules for Withdrawal

1. Part 50 (Evaluation of Educator Licensed Employees Under Articles 24A and 34 of the School Code) **pp. 51-52**

D. \*Contracts & Grants Over \$1 Million

1. Renewal of Contract for Co-Project Manager of Illinois Longitudinal Data System Project **pp. 53-55**  
2. Intergovernmental Agreement with Sangamon-Menard Regional Office of Education #51 for Field Monitors **pp. 56-58**  
3. Intergovernmental Agreement Extension with Illinois State University for Implementation of the Illinois Learning Standards **pp. 59-61**  
4. Intergovernmental Agreement with Peoria County Regional Office of Education #48 for the Illinois Virtual School **pp. 62-64**

E. \*Special Education Expenditure and Receipts Report **pp. 65-70**

F. \*Statewide Single Audit **pp. 71**

G. \*Passing Score for the Four Middle Grades (5-8) Content Tests for Language Arts, Mathematics, Science, and Social Sciences **pp. 72-76**

***End of Consent Agenda***

**V. Review of Financial Profile Analysis 77-294**

**VI. Discussion Items**

- A. District Oversight Update

B. Legislative Update **pp. 295-299**

C. Budget Update

D. Other Items for Discussion

**VII. Announcements & Reports**

A. Superintendent's/Senior Staff Announcements

B. Chairman's Report

C. Member Reports

**VIII. Information Items**

A. ISBE Fiscal & Administrative Monthly Reports (*available online at*  
[http://isbe.net/board/fiscal\\_admin\\_rep.htm](http://isbe.net/board/fiscal_admin_rep.htm))

**IX. Adjourn**

This meeting will be accessible to persons with disabilities. Persons planning to attend who need special accommodations should contact the Board office no later than the date prior to the meeting. Contact the Superintendent's office at the State Board of Education. Phone: 217-782-2221; TTY/TDD: 217-782-1900; Fax: 217-785-3972.

**NOTE: Chairman Meeks may call for a break in the meeting as necessary in order for the Board to go into closed session.**

**Illinois State Board of Education Meeting  
March 15, 2017**

ISBE Springfield  
100 N. First Street  
Springfield, IL 62777

**ROLL CALL**

Chairman James Meeks called the meeting to order at 9:34 a.m. Dr. Tony Smith was in attendance and a quorum was present.

**Members Present**

James T. Meeks, Chairman  
Eligio Pimentel, Vice Chairman  
Cesilie Price, Secretary  
Lula Ford  
Craig Lindvahl  
Collin Hitt  
Ruth Cross  
Kevin Settle

**PUBLIC  
PARTICIPATION**

Jack Wuest, executive director of Alternative Schools Network, shared his support of Senate Bill 446, which would provide an incentive for school districts and/or Education Service Regions to re-enroll high school dropouts into evidence-based model/best program practices and would allow districts to subcontract with effective and experienced non-for-profit organizations.

Molly Mauer, director of partners for Each and Every Child, spoke in support of the ESSA State Plan. She spoke to educational equity and the process of engagement and she encouraged further engagement as the plan is implemented.

Liz Brown spoke on behalf of the Illinois Association of Private Special Education Centers. She discussed concerns over Part 401 on the Board's agenda, asking that the agency delay voting on the ruling in order for stakeholders to meet with ISBE staff to clarify ISBE's intent and implementation plan for the proposed regulations.

Kurt Hilgendorf of the Chicago Teachers Union, and Cynthia Riseman of the Illinois Federation of Teachers spoke about their concerns with the ESSA State Plan, such as the need for education funding reform to support the plan, the need for stakeholder input and buy-in, and the plan's unrealistic goals and targets tied to test outcomes. They support the recommendations from the Illinois Balanced Accountability Measures Committee, which has had input from stakeholders and practitioners.

Josh Kaufman, executive director of Teach Plus Illinois, shared thoughts on ISBE's ESSA State Plan. He appreciated the non-punitive approach of the plan, strong emphasis on growth, the "n" size of 20, the overall broadened focus on the whole child, and support for teacher leadership. He recommended giving weights to the arts and pre-k indicators, broadening the academic and school indicators to capture the whole child, and reviewing the "ineffective" label for teachers. He encouraged ISBE to continue to work with teachers throughout the state as the ESSA State Plan is implemented.

Susan Hilton, director of governmental relations at the Illinois Statewide School Management Alliance, offered her organization's support in the implementation of the ESSA State Plan. She also expressed concerns, including the weighting of academic and student success indicators, comparing schools through growth designations, and the "n" size in the plan.

Nicole Wills of the Illinois Education Association spoke in support of the recommendations of the Illinois Balanced Accountability Measure Committee that

encourage the implementation of an equitable system of accountability through the ESSA State Plan.

Penny Wollan-Kriel, retired executive director of the Springfield Area Arts Council, and Sheila Walk spoke in support of giving the fine arts indicator a weight in the ESSA State Plan.

Chairman Meeks welcomed Jeff Vose, superintendent of ROE #51, to the meeting.

Jonathan VanderBrug, policy and research director for Arts Alliance Illinois, spoke in support of giving the fine arts indicator a weight in the ESSA State Plan.

Amy Sue Mertens, director of public affairs at Ingenuity, spoke in support of including the arts in the ESSA State Plan. She also had funding concerns about arts programs in schools.

Peg Agnos spoke on behalf of the Illinois High School District Organization. She shared her appreciation for the ESSA State Plan and asked the Board to incorporate the multi-path career and college framework presented to the Board in November 2016 into the plan.

**RESOLUTIONS  
AND  
RECOGNITION**

Ruth Cross moved that the State Board of Education adopt a resolution honoring Lia Lauck, a junior at Oswego High School who won the 2017 Arts Alliance Poster Contest. Craig Lindvahl seconded the motion and it passed with a unanimous voice vote.

**STUDENT  
ADVISORY  
COUNCIL  
PRESENTATION**

Student Advisory Council (SAC) members Kathleen Rock and Shawn Park presented on Mental Health Awareness in Illinois Schools. The SAC recommends that the Board consider pursuing avenues to promote mental health awareness as part of the ESSA State Plan. Outgoing SAC seniors were presented with certificates of appreciation for their time serving on the council.

**CONSENT  
AGENDA**

Eligio Pimentel moved that the State Board of Education approve the consent agenda as stated. Ruth Cross seconded the motion and it passed unanimously with a roll call vote.

The following motions were approved by action taken in the consent agenda motion.

**Approval of Minutes**

The State Board of Education approves the minutes for the February 22, 2017, Board meeting.

**Rules for Initial Review**

**Part 401 (Special Education Facilities under  
Section 14-7.02 of the School Code)**

This rulemaking is intended to create greater clarity and specificity to providers and public school districts attempting to serve special education students who are placed in nonpublic special education programs. The rules are being revised with student safety, academic, and social emotional outcomes at the forefront consistent with the agency's goals. Proposed changes outline with greater specificity that Part 401 programs are to be considered and classified as a highly restrictive option when less restrictive options on the continuum of alternative placements have already been exhausted and are not appropriate for the student. The changes are designed to provide equity for students placed in these programs in terms of services and instructional time.

The State Board of Education hereby authorizes solicitation of public comment on the proposed rulemaking for Special Education Facilities under Section 14-7.02 of the School Code (23 Ill. Adm. Code 401), including publication of the proposed amendments in the *Illinois Register*.

**Contracts and Grants**

**Statewide System of Support: IL-EMPOWER**

The Center for Teaching and Learning requests the Board to authorize the State Superintendent to set forth requirements and receive applications for pre-approval for vendors who wish to serve as IL-EMPOWER Provider Partners. IL-EMPOWER Provider Partners will have pre-approval by ISBE to offer comprehensive and targeted supports to Illinois districts and schools requiring those services and at a set cost.

The State Board of Education hereby authorizes the State Superintendent to set forth requirements and receive applications for pre-approval for vendors who wish to serve as IL-EMPOWER Provider Partners.

**Early Childhood Block Grant: Department of Human Services  
Home Visiting Programs**

The Early Childhood Division requests the Board to authorize the State Superintendent to enter into an Intergovernmental Agreement (IGA) with the Illinois Department of Human Services to provide high-quality home visiting through the Maternal Infant Early Childhood Home Visiting program to ensure that services to families continue uninterrupted.

The State Board of Education hereby authorizes the State Superintendent to enter into an Intergovernmental Agreement with the Illinois Department of Human Services to fund quality home visiting programs through the Maternal Infant Early Childhood Home Visiting program. The IGA will begin upon execution and extend through June 30, 2017. The estimated total cost will not exceed \$2.1 million.

**END OF THE CONSENT AGENDA**

**State Educator Preparation and Licensure Board Appointment**

Cesilie Price moved to approve the appointment of Dr. Victor Zimmerman to the State Educator Preparation and Licensure Board.

Craig Lindvahl seconded this motion and it passed unanimously.

**BREAK/  
RECONVENE**

Chairman Meeks moved to recess for a break at 11:30 a.m. The meeting reconvened at 11:40. Lula Ford was added to the role.

**ESSA State Plan**

Superintendent Smith presented the final ESSA State Plan to the Board. He discussed the 15-year timeline to reach long-term goals; consultation and performance management; academic assessments; accountability, support and improvement for schools; supporting excellent educators; and supporting all students as main factors in the plan. There was some discussion among the Board regarding concerns with the arts standards.

Collin Hitt moved that the State Board of Education hereby authorize the State Superintendent to submit the ESSA State Plan for Illinois to the U.S. Department of Education on or before April 3, 2017.

Lula Ford seconded the motion and it passed with a unanimous roll call vote.

**LEGISLATIVE  
UPDATE**

Amanda Elliott and Sarah Hartwick, co-directors of legislative affairs at ISBE, updated the Board on current legislation. They announced that the House Education Task Force will continue to meet.

**CLOSED SESSION**

Jason Barlcay moved that the Board enter into closed session under the exceptions set forth in the Open Meetings Act of the State of Illinois as follows:

Section 2 (c) (1) The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing

testimony on a complaint lodged against an employee of the public body or against legal counsel for the public body to determine its validity.

Section 2 (c) (11) Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting.

Section 2 (c) (21) Discussion of minutes of meetings lawfully closed under the Open Meetings Act, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes as mandated by Section 2.06.

He further moved that the Board may invite anyone they wish to be included in this closed session.

Kevin Settle seconded this motion and it passed with a unanimous roll call vote.

The Board entered into closed session at 12:41 p.m.

The Board meeting reconvened at 1:12 p.m.

Collin Hitt moved that, pursuant to Section 2.06(d) of the Open Meetings Act, the State Board of Education has reviewed the minutes of its closed sessions for the following dates:

- September 15, 2016
- October 20, 2016
- November 18, 2016
- December 15, 2016
- January 24, 2017

He therefore moved that the State Board of Education certify that the need for confidentiality still exists for the closed session minutes for the time period reviewed. Further, the State Board of Education approves the destruction of all closed session verbatim recordings from September 2015 and prior.

Ruth Cross seconded the motion and it passed unanimously.

**APPROVAL OF  
CLOSED SESSION  
MINUTES**

**ANNOUNCEMENTS  
AND REPORTS**

Lula Ford announced that she will be attending the NASBE legislative conference in Washington, D.C., where the topic is "Leadership in the Time of Change." She also asked if any Board member would like to partake in being a member of the Literacy Advisory Board through the Secretary of State's Office.

**INFORMATION  
ITEMS**

ISBE Fiscal & Administrative Monthly Reports (*available online at <https://www.isbe.net/Pages/Illinois-State-Board-of-Education-Fiscal-and-Administrative-Reports.aspx>*)

**MOTION FOR  
ADJOURNMENT**

Cesilie Price moved that the meeting be adjourned. Chairman Meeks seconded the motion and it passed with a unanimous voice vote. The meeting adjourned at 1:15 p.m.

**Respectfully Submitted,**

---

**Cesilie Price**  
Board Secretary

---

**Mr. James T. Meeks**  
Chairman

**ILLINOIS STATE BOARD OF EDUCATION MEETING**  
**April 13, 2017**

**TO:** Illinois State Board of Education

**FROM:** Tony Smith, Ph.D., State Superintendent of Education *AS*  
Jason Helfer, Ph.D., Deputy Superintendent Teaching and Learning *JH*  
Stephanie B. Donovan, General Counsel *SD*

**Agenda Topic:** Part 1 (Public Schools Evaluation, Recognition and Supervision)

**Materials:** Recommended Rules

**Staff Contact(s):** Emily Fox, Division Administrator, Educator Effectiveness  
Lynn Burgett, Division Supervisor, Early Childhood  
Lindsay M. Bentivegna, Agency Rules Coordinator

**Purpose of Agenda Item**

Educator Effectiveness and Early Childhood request the Board to authorize the State Superintendent to adopt a motion adopting the proposed rulemaking.

**Relationship to the State Board's Strategic Plan and Implications for the Agency and School Districts**

The proposed amendments relate to the Board's goals that all kindergartners are assessed for readiness and every student will be supported by highly prepared and effective teachers and school leaders.

**Background Information**

Part 1 is the agency's general set of rules that governs the State Board's required supervision and evaluation of public school districts' compliance with law, rules, and policy. The rules also establish a process for identifying the recognition status awarded to a school district and its schools based on the extent of its compliance; that is, fully recognized, recognized pending further review, on probation, or nonrecognized. The Part informs school districts of the requirements that apply in specific areas of operations and programming, such as school governance, instructional programs, health and safety, staff qualifications, and academic standards.

This rulemaking incorporates a number of changes focusing on educator licensure. In particular, this rulemaking clarifies:

- Regional Offices of Education and Intermediate Service Centers may access the Educator Licensure Information Service in order to ensure educators are properly licensed and endorsed or are qualified for a particular teaching assignment.
- Individuals working as paraprofessionals cannot discipline students.
- Head teachers serving more than 50 percent full-time employment in place of a principal must hold a professional educator license endorsed for supervision.
- Certain middle grade teachers first endorsed in CTE on or after February 1, 2018, do not need to meet the requirements for middle grades endorsements.

- Any individual who will serve as a substitute driver's education teacher must be endorsed for driver's education.

Additionally, this rulemaking updates the Kindergarten Individual Development Survey (KIDS). Public school districts and charter schools are required to report to ISBE certain data annually on each student enrolled in their kindergarten programs. Starting with the 2017-18 school year, public school districts and charter schools will have to fully implement KIDS. School districts are required to report on the following 14 State Readiness Measures:

- Language and Literacy Development
  - Communication and use of language (expressive)
  - Reciprocal communication and conversation
  - Comprehension of age-appropriate text
  - Phonological awareness
  - Letter and word knowledge
- Cognition; Math
  - Classification
  - Number sense of quantity
  - Number sense of math operations
  - Shapes
- Approaches Toward Learning and Social and Emotional Development
  - Curiosity and initiative in learning
  - Self-control of feelings and behavior
  - Engagement and persistence
  - Relationships and social interactions with familiar adults
  - Relationships and social interactions with peers

These measures must be reported for kindergartners in self-contained special education classrooms or alternative settings unless the special education team deems it inappropriate. The explanation must be included in the student's Individual Education Program. Similarly, the measures must be reported for kindergartners who are English Learners unless the Language and Literacy Development measures are deemed inappropriate and should be substituted with more appropriate non-required measures.

Reporting must be completed once a school year and done electronically through the KIDSTech rating system. All kindergarten teachers in public or charter schools must have completed ISBE's KIDS teacher training by the end of the 2016-17 school year.

The proposed amendments were published in the *Illinois Register* on February 10, 2017, to elicit public comment; seven comments were received. The summary and analysis of those public comments, along with any recommendations for changes in the proposal as a result, are attached.

**Analysis and Implications for Policy, Budget, Legislative Action, and Communications**

**Policy Implications:** None.

**Budget Implications:** None.

**Legislative Action:** None.

**Communication:** Please see "Next Steps" below.



### **Pros and Cons of Various Actions**

**Pros:** The proposed changes align the rules to recently enacted statutory changes and incorporate agency policy and practices, as is required under the Illinois Administrative Procedure Act (IAPA).

**Cons:** Not proceeding with the rulemaking will cause the agency's rules to be in conflict with certain provisions of the IAPA, which requires that the policies of state agencies be set forth in administrative rules.

### **Superintendent's Recommendation**

I recommend that the following motion be adopted:

The State Board of Education hereby adopts the proposed rulemaking for:

Par 1 (Public Schools Evaluation, Recognition and Supervision)

Further, the Board authorizes the State Superintendent of Education to make such technical and nonsubstantive changes as the State Superintendent may deem necessary in response to suggestions or objections of the Joint Committee on Administrative Rules (JCAR).

### **Next Steps**

Notice of the adopted amendments will be submitted to JCAR to initiate its review. When that process is complete, the amendments will be filed with the secretary of state and disseminated as appropriate.

## **Summary and Analysis of Public Comment**

### **23 Ill. Adm. Code 1 Public Schools Recognition, Evaluation and Supervision**

#### **Comment**

Six commenters opposed the change being made requiring substitute teachers in driver's education to be endorsed for driver's education. The commenters point to the fact there already exists a substitute teacher shortage and adding this additional requirement will make it more difficult to fill requests. The commenters continue to state that having the endorsement for behind the wheel may be warranted but the classroom portion should be able to be taught by an individual who meets the requirements to serve as a substitute teacher.

One commenter makes the following suggestion: Delete the change in this Section. Amend 23 Ill. Adm. Code 252.40 (Driver Education Personnel Requirements) to provide that a minimum of 30 hours of classroom instruction must be taught by an individual properly endorse to teach driver's education.

#### **Analysis**

Allowing an individual who is not fully qualified to teach driver's education may open up the school and ISBE to liability should an accident occur under that individual's supervision.

#### **Recommendation**

No changes will be made as a result of the comments.

#### **Comment**

Two commenters provided comment regarding KIDS. Both commenters suggested the language should be clarified to indicate school districts are not obligated to administer KIDS and report the data to ISBE in years the state does not provide sufficient funding to cover both the administration and the reporting.

Additionally, one commenter made two additional points. First, the commenter sought clarification on the following language: "The Kindergarten Individual Development Survey (KIDS) shall be available for school districts." The commenter has interpreted this to mean school districts can, but are not required to, use the KIDS assessment but rather have the flexibility to use a different assessment that still measures the 14 required indicators. If this is the intent of the change, the commenter is in favor of using an alternate assessment. Second, there is concern with the change from KIDS Coordinator to KIDS Contact Person. Specifically, the KIDS Coordinator has been an administrator and the concern is that if the KIDS Contact Person can be a teacher or paraprofessional it would be burdensome and unfair to add an additional responsibility that goes beyond that individual's planning and instructional time.

#### **Analysis**

The change stating that districts are not obligated to administer KIDS when there is not sufficient funding for the cost of reporting (currently, the cost of the test administration) as well as the reduction to 14 readiness measures was intended to decrease the amount of time involved in reporting and also to provide flexibility to school districts in administering KIDS should state funding fall short. Further, this proposed change would allow a school or school district to use an alternative assessment format provided all the necessary readiness measures can be logged in KIDSTech.

Finally, the KIDS Contact Person can, but is no longer required to be, an administrator. ISBE has found that some administrators did not always pass along information regarding KIDS in a timely manner to those performing the assessment. By allowing the KIDS Contact Person to be someone other than an administrator, school districts can select individuals who are in the best position to get information to those performing the assessment.

**Recommendation**

No changes will be made as a result of the comments.

ILLINOIS REGISTER

---

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

TITLE 23: EDUCATION AND CULTURAL RESOURCES

SUBTITLE A: EDUCATION

CHAPTER I: STATE BOARD OF EDUCATION

SUBCHAPTER a: PUBLIC SCHOOL RECOGNITION

PART 1

PUBLIC SCHOOLS EVALUATION, RECOGNITION AND SUPERVISION

SUBPART A: RECOGNITION REQUIREMENTS

Section

- 1.10 Public School Accountability Framework
- 1.20 Operational Requirements
- 1.30 State Assessment
- 1.40 Adequate Yearly Progress
- 1.50 Calculation of Participation Rate
- 1.60 Subgroups of Students; Inclusion of Relevant Scores
- 1.70 Additional Indicators for Adequate Yearly Progress
- 1.75 Student Information System
- 1.77 Educator Licensure Information System (ELIS)
- 1.79 School Report Card
- 1.80 Academic Early Warning and Watch Status
- 1.85 School and District Improvement Plans; Restructuring Plans
- 1.88 Additional Accountability Requirements for Districts Serving Students of Limited English Proficiency under Title III
- 1.90 System of Rewards and Recognition – The Illinois Honor Roll
- 1.95 Appeals Procedure
- 1.97 Survey of Learning Conditions
- 1.100 Waiver and Modification of State Board Rules and School Code Mandates
- 1.110 Appeal Process under Section 22-60 of the School Code

SUBPART B: SCHOOL GOVERNANCE

Section

- 1.210 Approval of Providers of Training for School Board Members under Section 10-16a of the School Code
- 1.220 Duties of Superintendent (Repealed)
- 1.230 Board of Education and the School Code (Repealed)
- 1.240 Equal Opportunities for all Students
- 1.242 Temporary Exclusion for Failure to Meet Minimum Academic or Attendance Standards

ILLINOIS REGISTER

---

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

- 1.245 Waiver of School Fees
- 1.250 District to Comply with 23 Ill. Adm. Code 180 (Repealed)
- 1.260 Commemorative Holidays to be Observed by Public Schools (Repealed)
- 1.270 Book and Material Selection (Repealed)
- 1.280 Discipline
- 1.285 Requirements for the Use of Isolated Time Out and Physical Restraint
- 1.290 Absenteeism and Truancy Policies

SUBPART C: SCHOOL DISTRICT ADMINISTRATION

Section

- 1.310 Administrative Qualifications and Responsibilities
- 1.320 Evaluation of Licensed Educators
- 1.330 Toxic Materials Training

SUBPART D: THE INSTRUCTIONAL PROGRAM

Section

- 1.410 Determination of the Instructional Program
- 1.420 Basic Standards
- 1.422 Electronic Learning (E-Learning) Days Pilot Program
- 1.425 Additional Criteria for Physical Education
- 1.430 Additional Criteria for Elementary Schools
- 1.440 Additional Criteria for High Schools
- 1.442 State Seal of Biliteracy
- 1.445 Required Course Substitute
- 1.450 Special Programs (Repealed)
- 1.460 Credit Earned Through Proficiency Examinations
- 1.462 Uniform Annual Consumer Education Proficiency Test (Repealed)
- 1.465 Ethnic School Foreign Language Credit and Program Approval
- 1.470 Adult and Continuing Education
- 1.480 Correctional Institution Educational Programs

SUBPART E: SUPPORT SERVICES

Section

- 1.510 Transportation
- 1.515 Training of School Bus Driver Instructors
- 1.520 Home and Hospital Instruction
- 1.530 Health Services
- 1.540 Undesignated Epinephrine Auto-injectors; Opioid Antagonists

ILLINOIS REGISTER

---

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

SUBPART F: STAFF LICENSURE REQUIREMENTS

Section

- 1.610 Personnel Required to be Qualified
- 1.620 Accreditation of Staff (Repealed)
- 1.630 Paraprofessionals; Other Unlicensed Personnel
- 1.640 Requirements for Different Certificates (Repealed)
- 1.650 Transcripts of Credits
- 1.660 Records of Professional Personnel

SUBPART G: STAFF QUALIFICATIONS

Section

- 1.700 Requirements for Staff Providing Professional Development
- 1.705 Requirements for Supervisory and Administrative Staff
- 1.710 Requirements for Elementary Teachers
- 1.720 Requirements for Teachers of Middle Grades
- 1.730 Minimum Requirements for Secondary Teachers and Specified Subject Area Teachers in Grades 6 and Above through June 30, 2004
- 1.735 Requirements to Take Effect from July 1, 1991, through June 30, 2004
- 1.736 Requirements to Take Effect from July 1, 1994, through June 30, 2004
- 1.737 Minimum Requirements for the Assignment of Teachers in Grades 9 through 12 Beginning July 1, 2004
- 1.740 Standards for Reading through June 30, 2004
- 1.745 Requirements for Reading Teachers and Reading Specialists at all Levels as of July 1, 2004
- 1.750 Standards for Media Services through June 30, 2004
- 1.755 Requirements for Library Information Specialists Beginning July 1, 2004
- 1.760 Standards for School Support Personnel Services
- 1.762 Supervision of Speech-Language Pathology Assistants
- 1.770 Standards for Special Education Personnel
- 1.780 Standards for Teachers in Bilingual Education Programs
- 1.781 Requirements for Bilingual Education Teachers in Prekindergarten, Kindergarten and any of Grades 1-12
- 1.782 Requirements for Teachers of English as a Second Language in Prekindergarten, Kindergarten and any of Grades 1-12
- 1.783 Requirements for Administrators of Bilingual Education Programs
- 1.790 Substitute Teacher

1.APPENDIX A Professional Staff Educator Licensure

ILLINOIS REGISTER

---

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

- 1.APPENDIX B Certification Quick Reference Chart (Repealed)
- 1.APPENDIX C Glossary of Terms (Repealed)
- 1.APPENDIX D State Goals for Learning
- 1.APPENDIX E Evaluation Criteria – Student Performance and School Improvement Determination (Repealed)
- 1.APPENDIX F Criteria for Determination – Student Performance and School Improvement (Repealed)
- 1.APPENDIX G Criteria for Determination – State Assessment (Repealed)

AUTHORITY: Implementing Sections 2-3.25, 2-3.25g, 2-3.44, 2-3.96, 2-3.159, 10-17a, 10-20.14, 10-21.4a, 10-22.43a, 21B-5, 21B-20, 22-30, 22-60, 24-24, 26-13, 27-3.5, 27-12.1, 27-13.1, 27-20.3, 27-20.4, 27-20.5, 27-22, 27-23.3 and 27-23.8 and authorized by Section 2-3.6 of the School Code [105 ILCS 5/2-3.6, 2-3.25, 2-3.25g, 2-3.44, 2-3.96, 2-3.159, 10-17a, 10-20.14, 10-21.4a, 10-22.43a, 21B-5, 21B-20, 22-30, 22-60, 26-13, 27-3.5, 27-12.1, 27-13.1, 27-20.3, 27-20.4, 27-20.5, 27-22, 27-23.3 and 27-23.8].

SOURCE: Adopted September 21, 1977; codified at 7 Ill. Reg. 16022; amended at 9 Ill. Reg. 8608, effective May 28, 1985; amended at 9 Ill. Reg. 17766, effective November 5, 1985; emergency amendment at 10 Ill. Reg. 14314, effective August 18, 1986, for a maximum of 150 days; amended at 11 Ill. Reg. 3073, effective February 2, 1987; amended at 12 Ill. Reg. 4800, effective February 26, 1988; amended at 14 Ill. Reg. 12457, effective July 24, 1990; amended at 15 Ill. Reg. 2692, effective February 1, 1991; amended at 16 Ill. Reg. 18010, effective November 17, 1992; expedited correction at 17 Ill. Reg. 3553, effective November 17, 1992; amended at 18 Ill. Reg. 1171, effective January 10, 1994; emergency amendment at 19 Ill. Reg. 5137, effective March 17, 1995, for a maximum of 150 days; amended at 19 Ill. Reg. 6530, effective May 1, 1995; amended at 19 Ill. Reg. 11813, effective August 4, 1995; amended at 20 Ill. Reg. 6255, effective April 17, 1996; amended at 20 Ill. Reg. 15290, effective November 18, 1996; amended at 22 Ill. Reg. 22233, effective December 8, 1998; emergency amendment at 24 Ill. Reg. 6111, effective March 21, 2000, for a maximum of 150 days; amended at 24 Ill. Reg. 12985, effective August 14, 2000; amended at 25 Ill. Reg. 8159, effective June 21, 2001; amended at 25 Ill. Reg. 16073, effective November 28, 2001; amended at 26 Ill. Reg. 1157, effective January 16, 2002; amended at 26 Ill. Reg. 16160, effective October 21, 2002; amended at 28 Ill. Reg. 8486, effective June 1, 2004; emergency amendment at 28 Ill. Reg. 13637, effective September 27, 2004, for a maximum of 150 days; amended at 29 Ill. Reg. 1891, effective January 24, 2005; amended at 29 Ill. Reg. 11811, effective July 13, 2005; amended at 29 Ill. Reg. 12351, effective July 28, 2005; amended at 29 Ill. Reg. 15789, effective October 3, 2005; amended at 29 Ill. Reg. 19891, effective November 23, 2005; amended at 30 Ill. Reg. 8480, effective April 21, 2006; amended at 30 Ill. Reg. 16338, effective September 26, 2006; amended at 30 Ill. Reg. 17416, effective October 23, 2006; amended at 31 Ill. Reg. 5116, effective March 16, 2007; amended at 31 Ill. Reg. 7135, effective April 25, 2007; amended at 31 Ill. Reg. 9897, effective June 26, 2007; amended at 32 Ill. Reg. 10229, effective June 30, 2008; amended at 33 Ill. Reg. 5448,

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

effective March 24, 2009; amended at 33 Ill. Reg. 15193, effective October 20, 2009; amended at 34 Ill. Reg. 2959, effective February 18, 2010; emergency amendment at 34 Ill. Reg. 9533, effective June 24, 2010, for a maximum of 150 days; amended at 34 Ill. Reg. 17411, effective October 28, 2010; amended at 35 Ill. Reg. 1056, effective January 3, 2011; amended at 35 Ill. Reg. 2230, effective January 20, 2011; amended at 35 Ill. Reg. 12328, effective July 6, 2011; amended at 35 Ill. Reg. 16743, effective September 29, 2011; amended at 36 Ill. Reg. 5580, effective March 20, 2012; amended at 36 Ill. Reg. 8303, effective May 21, 2012; amended at 38 Ill. Reg. 6127, effective February 27, 2014; amended at 38 Ill. Reg. 11203, effective May 6, 2014; amended at 39 Ill. Reg. 2773, effective February 9, 2015; emergency amendment at 39 Ill. Reg. 12369, effective August 20, 2015, for a maximum of 150 days; amended at 39 Ill. Reg. 13411, effective September 24, 2015; amended at 40 Ill. Reg. 1900, effective January 6, 2016; amended at 40 Ill. Reg. 2990, effective January 27, 2016; amended at 40 Ill. Reg. 4929, effective March 2, 2016; amended at 40 Ill. Reg. Reg.12276, effective August 9, 2016; emergency amendment at 40. Ill. Reg. 15957, effective November 8, 2016 for a maximum of 150 days; amended at 41 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

SUBPART A: RECOGNITION REQUIREMENTS

**Section 1.77 Educator Licensure Information System (ELIS)**

Each school district shall ensure that information on the qualifications of its professional and paraprofessional staff is recorded on the electronic data system maintained by the State Board of Education so that the State Board may complete federally required reports and collect data for the school report card required by Section 10-17a of the School Code [105 ILCS 5/~~10-17a~~]. (See Section 1.79 of this Part.) A district that lacks the technological capacity to participate in this electronic system shall be given an opportunity to demonstrate to the State Superintendent that this is the case, and the State Superintendent shall make available an alternative means that the district shall use in transmitting the required information. Regional Offices of Education and Intermediate Service Centers, as agents of the State Board, may access ELIS to ensure an educator is qualified to receive or hold a particular license and/or endorsement or to ensure the educator is qualified for a particular teaching assignment.

(Source: Amended at 41 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

SUBPART B: SCHOOL GOVERNANCE

**Section 1.280 Discipline**

Section 24-24 of the School Code [105 ILCS 5/~~24-24~~] provides for teachers, other licensed educational employees (except for individuals ~~employed as a holding an educator license with stipulations endorsed for~~ paraprofessional educator) and persons providing a related service for



ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

or with respect to a student as determined by the board of education to maintain discipline in the schools.

- a) The board of education shall establish and maintain a parent-teacher advisory committee as provided in Section 10-20.14 of the School Code ~~[105 ILCS 5/10-20.14]~~.
- b) The board of education shall establish a policy on the administration of discipline in accordance with the requirements of Sections 10-20.14 and 24-24 of the School Code ~~[105 ILCS 5/10-20.14 and 24-24]~~ and disseminate that policy as provided in Section 10-20.14 of the School Code.
- c) Any use of isolated time out or physical restraint permitted by a board's policy shall conform to the requirements of Section 1.285 ~~of this Part~~. If isolated time out or physical restraint is to be permitted, the policy shall include:
  - 1) the circumstances under which isolated time out or physical restraint will be applied;
  - 2) a written procedure to be followed by staff in cases of isolated time out or physical restraint;
  - 3) designation of a school official who will be informed of incidents and maintain the documentation required pursuant to Section 1.285 ~~of this Part~~ when isolated time out or physical restraint is used;
  - 4) the process the district or other administrative entity will use to evaluate any incident that results in an injury that the affected student (or the responsible parent or guardian), staff member, or other individual identifies as serious;
  - 5) a description of the alternative strategies that will be implemented when determined advisable pursuant to Section 1.285(f)(4) ~~of this Part~~; and
  - 6) a description of the district's or other administrative entity's annual review of the use of isolated time out or physical restraint, which shall include at least:
    - A) the number of incidents involving the use of these interventions,
    - B) the location and duration of each incident,

ILLINOIS REGISTER

---

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

- C) identification of the staff members who were involved,
  - D) any injuries or property damage that occurred, and
  - E) the timeliness of parental notification and administrative review.
- d) In addition to, or as part of, its policy on the maintenance of discipline, each board of education shall adopt policies and procedures regarding the use of behavioral interventions for students with disabilities who require intervention. Each board's policies and procedures shall conform to the requirements of Section 14-8.05(c) of the School Code ~~[105 ILCS 5/14-8.05(e)]~~.

(Source: Amended at 41 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

SUBPART D: THE INSTRUCTIONAL PROGRAM

**Section 1.420 Basic Standards**

- a) Class schedules shall be maintained in the administrative office in each attendance center of a school district.
- b) Every school district shall have an organized plan for recording pupil progress and/or awarding credit, including credit for courses completed by correspondence, on line, or from other external sources, that can be disseminated to other schools within the State.
- c) Every school district shall:
  - 1) Provide curricula and staff inservice training to help eliminate unconstitutional and unlawful discrimination in schools and society. School districts shall utilize the resources of the community in achieving the stated objective of elimination of discrimination and to enrich the instructional program.
  - 2) Include in its instructional program concepts designed to improve students' understanding of and their relationships with individuals and groups of different ages, sexes, races, national origins, religions and socio-economic backgrounds.

ILLINOIS REGISTER

---

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

- d) Boards shall adopt and implement a policy for the distribution of teaching assignments, including study hall and extra class duties and responsibilities.
- e) Every school system shall conduct supervisory and inservice programs for its professional staff. The staff shall be involved in planning, conducting and evaluating supervisory and inservice programs.
- f) Sections 10-19, 18-8.05, 18-12, and 18-12.5 of the School Code [105 ILCS ~~5/10-19, 18-8.05, 18-12, and 18-12.5~~] establish certain requirements regarding the school year and the school day. School districts shall observe these requirements when preparing their calendars and when calculating average daily attendance for the purpose of claiming general State financial aid.
  - 1) Section 18-8.05(F)(2)(c) of the School Code provides that, with the approval of the State Superintendent of Education, four or more clock-hours of instruction may be counted as a day of attendance when the regional superintendent certifies that, due to a condition beyond the control of the district, the district has been forced to use multiple sessions. The State Superintendent's approval will be granted when the district demonstrates that, due to a condition beyond the control of the district, its facilities are inadequate to house a program offering five clock-hours daily to all students.
    - A) The district superintendent's request to the State Superintendent shall be accompanied by an assurance that the local school board has approved the plan for multiple sessions, including the date of the meeting at which this occurred, and evidence of the approval of the responsible regional superintendent.
    - B) Each request shall include a description of the circumstances that resulted in the need for multiple sessions; information on the buildings and grades affected; the intended beginning and ending dates for the multiple sessions; a plan for remedying the situation leading to the request; and a daily schedule showing that each student will be in class for at least four clock-hours.
    - C) Approval for multiple sessions shall be granted for the school year to which the request pertains. Each request for renewed approval shall conform to the requirements of subsections (f)(1)(A) and (B).

ILLINOIS REGISTER

---

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

- D) Students who are in attendance for at least 150 minutes of school work but fewer than 240 minutes may be counted for a half day of attendance. Students in attendance for fewer than 150 minutes of school work shall not be counted for purposes of calculating average daily attendance.
- 2) Section 18-8.05(F)(2)(h) of the School Code allows for a determination under rules of the State Board regarding the necessity for a second year's attendance at kindergarten for certain students so they may be included in a district's calculation of average daily attendance. Districts may count these students when they determine through an assessment of their individual educational development that a second year of kindergarten is warranted.
  - 3) A school district shall be considered to have conducted a legal school day, which is eligible to be counted for General State Aid, when the following conditions are met during a work stoppage.
    - A) Fifty percent or more of the district's students are in attendance, based on the average daily attendance during the most recent full month of attendance prior to the work stoppage.
    - B) Educational programs are available at all grade levels in the district, in accordance with the minimum standards set forth in this Part.
    - C) All teachers hold educator licenses that are registered with the regional superintendent of schools for their county of employment. Other than substitute teachers, licensure appropriate to the grade level and subject areas of instruction is held by all teachers.
  - 4) Sections 18-12 and 18-12.5 of the School Code set forth requirements for a school district to claim General State Aid in certain circumstances when one or more, but not all, of the district's school buildings are closed either for a full or partial day. A school district shall certify the reasons for the closure in an electronic format specified by the State Superintendent within 30 days from the date of the incident.
    - A) If the certification is submitted under Section 18-12 of the School Code, it shall indicate whether instruction was provided to students

ILLINOIS REGISTER

---

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

using an e-learning day authorized under Section 10-20.56 of the School Code and Section 1.422 of this Part.

- B) If the certification is submitted for reasons of a public health emergency under Section 18-12.5 of the School Code, it shall be accompanied by a signed statement from the local health department to the State Superintendent that includes:
  - i) the name of the building that is being recommended for closure;
  - ii) the specific public health emergency that warrants the closure; and
  - iii) the anticipated building closure dates recommended by the health department.
  
- 5) Attendance for General State Aid Purposes
  - A) For purposes of determining average daily attendance on the district's General State Aid claim, students in full-day kindergarten and first grade may be counted for a full day of attendance only when they are in attendance for four or more clock hours of school work; provided, however, that students in attendance for more than two clock hours of school work but less than four clock hours may be counted for a half day of attendance. Students in attendance for fewer than two hours of school work shall not be counted for purposes of calculating average daily attendance.
  
  - B) For purposes of determining average daily attendance on the district's General State Aid claim, students enrolled full time in grades 2 through 12 may be counted for a full day of attendance only when they are in attendance for five or more clock hours of school work; provided, however, that students in attendance for more than two and one-half clock hours of school work but less than five clock hours may be counted for a half day of attendance. Students in attendance for fewer than two and one-half hours of school work shall not be counted for purposes of calculating average daily attendance.

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

- C) For purposes of determining average daily attendance for General State Aid received under Sections 18-12 and 18-12.5 of the School Code, "immediately preceding school day" shall include school days in the previous school year in instances in which the building closure occurs before three or more days of instruction have been provided in the school year for which attendance is being counted.
- D) For the purposes of determining average daily attendance for General State Aid under Section 10-20.56 or 10-29 of the School Code ~~[105 ILCS 5/10-20.56 and 10-29]~~, a school district operating a remote educational program shall document the clock hours of instruction for each student, and make available to the State Superintendent ~~of Education~~ or his or her designee upon request, a written or online record of instructional time for each student enrolled in the program that provides sufficient evidence of the student's active participation in the program (e.g., log in and log off process, electronic monitoring, adult supervision, two-way interaction between teacher and student, video cam). "Clock hours of instruction" shall be calculated in accordance with Section 18-8.05(F)(2)(j) of the School Code ~~[105 ILCS 5/18-8.05(F)(2)(j)]~~.
- g) Each school board shall annually prepare a calendar for the school term, specifying the opening and closing dates and providing a minimum term of at least 185 days to ensure 176 days of actual pupil attendance, computable under Section 18-8.05 of the School Code (see Section 10-19 of the School Code).
- h) Local boards of education shall establish and maintain kindergartens for the instruction of children (see Sections 10-20.19a and 10-22.18 of the School Code ~~[105 ILCS 5/10-20.19a and 10-22.18]~~).
- 1) School districts may establish a kindergarten of either half-day or full-day duration. If the district establishes a full-day kindergarten, it must also provide a half-day kindergarten for those students whose parents or guardians request a half-day program.
  - 2) If a school district that establishes a full-day kindergarten also has 20 or more students whose parents request a half-day program, the district must schedule half-day classes, separate and apart from full-day classes, for those children. If there are fewer than 20 children whose parents request a half-day program, those students may be enrolled in either the morning or

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

afternoon session of a full-day program provided that the following conditions are met.

- A) Distinctive curriculum plans for the half-day and full-day kindergarten programs must be developed by the school district, made available to parents to assist the parents in selecting the appropriate program for their child, and maintained in district files.
- B) A common core of developmental, readiness and academic activities must be made available to all kindergarten students in the district regardless of the amount of time they attend school.
- C) All support services (e.g., health counseling and transportation) provided by the district must be equally available to full-day and half-day students.

3) Each public school district, including charter schools, offering a kindergarten program, whether full-day or half-day, shall report to the State Board of Education on the 14 State Readiness Measures listed in subsection (h)(3)(A) administer the Illinois Kindergarten Individual Development Survey (KIDS) annually onto each student enrolled in kindergarten, except as otherwise provided under this subsection (h)(3). The Kindergarten Individual Development Survey (KIDS) shall be available for school districts for this purpose. Data for each student, based on local instruction and assessment practices, shall be reported through the KIDSTech rating system. A school district is not obligated to administer KIDS in any school year in which the State does not provide funding sufficient for the cost of reporting the test administration or access to professional development for teachers and administrators.

A) For the purpose of this subsection (h)(3), the 14 State Readiness Measures shall address "measure of school readiness" addresses, at a minimum, the five essential school readiness domains of:

- i) language and literacy development;
  - communication and use of language (Expressive);
  - reciprocal communication and conversation;
  - comprehension of age-appropriate text;

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

- phonological awareness;
- letter and word knowledge;
- ii) cognition; ~~math and general knowledge (to at least include mathematics);~~
  - classification;
  - number sense of quantity;
  - number sense of math operations;
  - shapes; and
- iii) approaches toward learning and social and emotional development;
  - curiosity and initiative in learning;
  - self-control of feelings and behavior;
  - engagement and persistence;
  - relationships and social interactions with familiar adults;
  - relationships and social interactions with peers.
- iv) ~~physical well being and motor development; and~~
- v) ~~social and emotional development.~~

B) Each school district shall report electronically the results of the observations conducted and evidence collected ~~once as part of KIDS twice~~ each school year (i.e., after 40 days of enrollment beginning with the first day of official attendance~~after the start of the school year and 170 days after the start of the school year~~). The data required under this subsection (h)(3)(B) shall be reported for any student who was enrolled in a kindergarten classroom at



ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

least 30 days before the date on which the data is required to be reported.

C) By ~~August 1 of each school year~~October 15, 2015, each school district shall provide to the State Superintendent ~~of Education, the name, title, email address and telephone number for the district staff personnel who will serve as the KIDS contact persons~~ using a form prescribed for this purpose, ~~the information required under this subsection (h)(3)(C).~~

i) ~~The name, title, email address and telephone number for the administrator who the school district designates to serve as the KIDS coordinator. The person so designated shall hold a professional educator license endorsed in an administrative field pursuant to 23 Ill. Adm. Code 25. Subpart E (Requirements for Licensure of Administrative and Supervisory Staff) or for supervision pursuant to 23 Ill. Adm. Code 25.497 (Supervisory Endorsements).~~

ii) ~~The current status of the school district's implementation of KIDS, as applicable.~~

iii) ~~Information regarding the school district's use of assessments other than KIDS on a districtwide basis that measure school readiness, as that term is defined in subsection (h)(3)(A).~~

D) Each KIDS ~~contact person coordinator~~ designated under subsection (h)(3)(C) shall participate in, at a minimum, a KIDS ~~administrator orientation~~ training sponsored by the State Board no later than 30 days after the beginning of the school year of ~~Education during the 2015-16 school year.~~

E) For the 2016-17 school year, all teachers teaching in a public or charter school classroom containing kindergarten students shall complete or have had completed the KIDS teacher training sponsored by the State Board. ~~only, a school district may choose to conduct a limited implementation of KIDS or a full implementation of KIDS. A school district choosing to conduct a limited implementation shall notify the State Superintendent of its~~

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

~~intent by May 1, 2016. School districts that fail to submit the required notification by May 1, 2016 shall fully implement KIDS, as required under subsection (h)(3)(F). For the purposes of this subsection (h)(3)(E), "limited implementation" shall be either:~~

- ~~i) reporting the data required under subsection (h)(3)(B) for each student enrolled in kindergarten that at least addresses the domains of social and emotional development, language and literacy development, cognitive development for mathematics and, additionally for English learners, English language development; or~~
- ~~ii) reporting the data required under subsection (h)(3)(B) for at least 30 percent of students enrolled in each kindergarten classroom for each domain listed in subsection (h)(3)(A) and, additionally for English learners, English language development.~~
- F) Beginning in the 2017-18 school year and thereafter, a public school district, including charter schools, shall ~~administer the KIDS to, and~~ report the data required under subsection (h)(3)(B) for; each student enrolled in kindergarten.
- G) The 14 State Readiness Measures shall be reported for kindergarten children taught in a self-contained special education classroom or an alternative setting unless a special education team deems it inappropriate, at which time the justification for this decision must be recorded in the Individualized Education Program.
- H) The 14 State Readiness Measures shall be reported for kindergarten children who are English Learners unless it is deemed that required Language and Literacy Measures should be substituted with more appropriate non-required measures.

i) Career Education

- 1) The educational system shall provide students with opportunities to prepare themselves for entry into the world of work.

ILLINOIS REGISTER

---

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

- 2) Every district shall initiate a Career Awareness and Exploration Program that should enable students to make more meaningful and informed career decisions. This program should be available at all grade levels.

j) Co-Curricular Activities

- 1) Programs for extra classroom activities shall provide opportunities for all students.
- 2) The desires of the student body in the area of co-curricular activities shall be of critical importance. At all times, activities of this nature shall be carefully supervised by a school-approved sponsor.

k) Consumer Education and Protection

- 1) A program in consumer education shall include at least the topics required by Section 27-12.1 of the School Code ~~[105 ILCS 5/27-12.1]~~.
- 2) The superintendent of each unit or high school district shall maintain evidence showing that each student has received adequate instruction in consumer education prior to the completion of grade 12. Consumer education may be included in course content of other courses, or it may be taught as a separate required course.
- 3) The minimal time allocation shall not be less than nine weeks or the equivalent for grades 9-12.
- 4) Teachers instructing in consumer education courses shall hold educator licensure valid for the grade levels taught and have completed at least three semester hours in consumer education courses.

l) Conservation of Natural Resources

Each district shall provide instruction on *current problems and needs in the conservation of natural resources, including, but not limited to, air pollution, water pollution, waste reduction and recycling, the effect of excessive use of pesticides, preservation of wilderness areas, forest management, protection of wildlife, and humane care of domestic animals* (Section 27-13.1 of the School Code [105 ILCS 5/27-13.1]).

ILLINOIS REGISTER

---

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

m) Every school district has the responsibility to prepare students for full citizenship. To this end each school district should encourage student discussion and communication in areas of local, State, national and international concern.

n) Health Education

1) Each school system shall provide a program in compliance with the Critical Health Problems and Comprehensive Health Education Act [105 ILCS 110].

A) There is no specific time requirement for grades K-6; however, health education shall be a part of the formal regular instructional program at each grade level.

B) The minimal time allocation shall not be less than one semester or equivalent during the middle or junior high experience.

C) The minimal time allocation shall not be less than one semester or equivalent during the secondary school experience.

D) If health education is offered in conjunction with another course on a "block of time" basis in a middle school, a junior high school, or a high school, instruction may be offered in any combination of the grade levels in the school, provided that the total time devoted to health education is the equivalent of one full semester's work.

2) Nothing in this Section shall be construed as requiring or preventing the establishment of classes or courses in comprehensive sex education or family life education as authorized by Sections 27-9.1 and 27-9.2 of the School Code ~~[105 ILCS 5/27-9.1 and 27-9.2]~~.

o) Library Media Programs

Each school district shall provide a program of library media services for the students in each of its schools. Each district's program shall meet the requirements of this subsection (o).

1) General

The program shall include an organized collection of resources that circulate to students and staff in order to supplement classroom instruction, foster reading for pleasure, enhance information literacy, and

ILLINOIS REGISTER

---

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

support research, as appropriate to students of all abilities in the grade levels served. A district that relies solely upon the collection of a local public library shall maintain evidence that students receive instruction, direction, or assistance in locating and using resources that are applicable to these purposes from an individual who is qualified under Section 1.755 and who is acting on behalf of the school district.

2) Financial Resources

Each district's annual budget shall include an identifiable allocation for resources and supplies for the program, except that a unit district serving fewer than 400 students or an elementary or high school district serving fewer than 200 students may demonstrate that it is meeting its students' needs through alternate means that the district has determined are adequate in light of local circumstances.

3) Facilities

If there is no single location within a particular attendance center that is specifically devoted to a library media center, such as where classroom collections have been established instead, the district shall ensure that equitable access to library media resources is made available to students in all the grade levels served. If students' only access to library media resources is achieved by visiting a location outside their attendance center, the district shall maintain records demonstrating that all students' regular schedules include time for this purpose.

4) Staff

Nothing in this subsection (o)(4) shall be construed as prohibiting districts or schools from sharing the services of individuals qualified under Section 1.755, and nothing in this subsection (o) shall be construed as permitting an individual who is not qualified as a library information specialist to assume that role. Each district shall assign responsibility for overall direction of its program of library media services to an employee who holds a professional educator license endorsed for a teaching or an administrative field. Except as otherwise provided in subsection (o)(4)(A), the individual to whom this responsibility is assigned shall meet the requirements of Section 1.755, and the individual to whom this responsibility is assigned shall not provide the services described in Section 1.755 unless he or she meets the requirements of that Section.

A) In the event that no employee of the district holds any of the qualifications enumerated in Section 1.755, the individual to whom

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

direction of the program is assigned shall be required to participate annually in professional development consisting of:

- i) undergraduate or graduate coursework in library science offered by a regionally accredited institution of higher education; or
- ii) one or more workshops, seminars, conferences, institutes, symposia, or other similar training events that are offered by the Illinois State Library, a regional library system, or another professional librarians' organization; or
- iii) one or more "library academies" if these are made available by or at the direction of the State Superintendent of Education.

B) A district that is otherwise unable to fulfill the requirements of this subsection (o)(4) shall ensure that the overall direction of the library media program (e.g., selection and organization of materials, provision of instruction in information and technology literacy, structuring the work of library paraprofessionals) is accomplished with the advice of an individual who is qualified pursuant to Section 1.755.

p) Physical Education

Appropriate activity related to physical education shall be required of all students each day unless otherwise permitted by Section 27-6 of the School Code ~~105 ILCS 5/27-6~~. The time schedule shall compare favorably with other courses in the curriculum. Safety education as it relates to the physical education program should be incorporated. See Section 1.425 for additional requirements that apply to the provision of physical education instruction.

q) School Support Personnel Services

To assure provision of School Support Personnel Services, the local district shall conduct a comprehensive needs assessment to determine the scope of the needs in the areas of:

- 1) Guidance and Counseling Needs;
- 2) Psychological Needs;

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

- 3) Social Work Needs;
  - 4) Health Needs.
- r) Social Sciences and History
- Each school system shall provide history and social sciences courses that do the following:
- 1) analyze the principles of representative government, the Constitutions of both the United States and the State of Illinois, the proper use of the flag, and how these concepts have related and currently do relate in actual practice in the world (see Section 27-21 of the School Code ~~{105 ILCS 5/27-21}~~);
  - 2) *include in the teaching of United States history the role and contributions of ethnic groups in the history of this country and the State* (Section 27-21 of the School Code);
  - 3) *include in the teaching of United States history the role of labor unions and their interaction with government in achieving the goals of a mixed free-enterprise system* (Section 27-21 of the School Code);
  - 4) *include the study of that period in world history known as the Holocaust* (Section 27-20.3 of the School Code ~~{105 ILCS 5/27-20.3}~~);
  - 5) *include the study of the events of Black history, including the individual contributions of African-Americans and their collective socio-economic struggles* (Section 27-20.4 of the School Code ~~{105 ILCS 5/27-20.4}~~);
  - 6) *include the study of the events of women's history in America, including individual contributions and women's struggles for the right to vote and for equal treatment* (Section 27-20.5 of the School Code ~~{105 ILCS 5/27-20.5}~~); and
  - 7) *include the study of the events related to the forceful removal and illegal deportation of Mexican-American U.S. citizens during the Great Depression* (Section 27-21 of the School Code).
- s) Protective eye devices shall be provided to and worn by all students, teachers, and visitors when participating in or observing dangerous career and technical education courses and chemical-physical courses of laboratories as specified in

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

Section 1 of the Eye Protection in School Act [105 ILCS 115/1]. The eye protective devices shall meet the nationally accepted standards set forth in "American National Standard Practice for Occupational and Educational Personal Eye and Face Protection Devices", ANSI/ISEA Z87.1-2010, issued by the American National Standards Institute, Inc., 1899 L Street, NW, 11<sup>th</sup> Floor, Washington, D.C. 20036. No later editions or amendments to these standards are incorporated.

- t) Each school district shall provide instruction as required by Sections 27-3.5, 27-13.2, 27-13.3, 27-23.3, 27-23.4 and 27-23.8 of the School Code ~~[105 ILCS 5/27-3.5, 27-13.2, 27-13.3, 27-23.3, 27-23.4 and 27-23.8]~~.

(Source: Amended at 41 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

SUBPART G: STAFF QUALIFICATIONS

**Section 1.705 Requirements for Supervisory and Administrative Staff**

Requirements for the receipt of the endorsements specified in this Section shall be as set forth in 23 Ill. Adm. Code 25 (Educator Licensure).

- a) Each district superintendent shall hold a professional educator license with a superintendent endorsement.
- b) Each principal or assistant principal shall hold a professional educator license with a general administrative, ~~or~~ principal or superintendent endorsement, except that a head teacher serving for more than 50% full-time employment in place of a principal as permitted by Section 10-21.4a of the School Code [105 ILCS 5/~~10-21.4a~~] shall hold a professional educator license endorsed for supervision.
- c) Each assistant superintendent shall hold a professional educator license with a general administrative, principal, director of special education or superintendent endorsement.
- d) Each general administrator (e.g., director, assistant director, coordinator or general supervisor) in general education shall hold a professional educator license with a general supervisory, general administrative, principal or superintendent endorsement.
- e) Each head of a general education department or supervisor for a specific subject shall hold either:



ILLINOIS REGISTER

---

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

- 1) a professional educator license with a general supervisory, general administrative, principal or superintendent endorsement or teacher leader endorsement issued pursuant to 23 Ill. Adm. Code 25.32 (Teacher Leader Endorsement); or
  - 2) a professional educator license endorsed for supervision in the area supervised (see 23 Ill. Adm. Code 25.497 (Supervisory Endorsements)).
- f) Each supervisory dean shall hold a professional educator license with a general supervisory, general administrative, director of special education, principal or superintendent endorsement, or teacher leader endorsement issued pursuant to 23 Ill. Adm. Code 25.32 (Teacher Leader Endorsement).
- g) Each dean of students shall hold:
- 1) a professional educator license with a general supervisory, general administrative, director of special education, principal or superintendent endorsement; or
  - 2) a professional educator license endorsed in a teaching field (and for supervision if the holder suspends students pursuant to Section 10-22.6 of the School Code); or
  - 3) a professional educator license endorsed in a school support personnel field other than school nursing (and for supervision if the holder disciplines or suspends students).
- h) Each special education director or assistant director shall meet the requirements of 23 Ill. Adm. Code 226.800(g) (Personnel Required to be Qualified) and hold a professional educator license endorsed for director of special education in accordance with 23 Ill. Adm. Code 25.365 (Endorsement for Director of Special Education).
- i) Each special education supervisor shall hold either:
- 1) a professional educator license with a general supervisory, general administrative, director of special education, principal or superintendent endorsement and teaching qualifications in each area supervised; or

ILLINOIS REGISTER

---

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

- 2) a professional educator license endorsed for each area supervised and for supervision (see 23 Ill. Adm. Code 25.497 (Supervisory Endorsements)).
- j) Each supervisor of more than one school support personnel area shall hold either:
  - 1) a professional educator license and a general administrative, principal or superintendent endorsement; or
  - 2) a professional educator license endorsed for school support personnel and supervision in each field supervised.
- k) Each supervisor of one school support personnel area shall hold:
  - 1) a professional educator license with a general supervisory, general administrative, director of special education, principal or superintendent endorsement; or
  - 2) a professional educator license endorsed for school support personnel in the field supervised and for supervision; or
  - 3) a professional educator license endorsed for speech-language pathology teaching and for supervision (if applicable).
- l) Each director of an area vocational center and each director or supervisor of more than one field in career and technical education (including regional system directors) shall hold a professional educator license with a general administrative, principal or superintendent endorsement and have teaching qualifications in one of the five occupational areas and 2,000 hours of work experience outside the field of education.
- m) Each supervisor of one field in career and technical education shall hold either:
  - 1) a professional educator license with a general supervisory, general administrative, principal or superintendent endorsement and teaching qualifications in one field of career and technical education, including 2,000 hours of work experience in the specific field outside of education; or
  - 2) teaching qualifications in the specific field supervised, including 2,000 hours of work experience in the specific field outside of education, and a professional educator license with a supervisory endorsement.

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

- n) Each administrator in a bilingual education program shall hold a valid professional educator license with a general administrative, principal, superintendent or supervisory endorsement issued in accordance with the applicable provisions of 23 Ill. Adm. Code 25 and this Part and meet the applicable requirements of Section 1.783 ~~of this Part~~.
- o) Each chief school business official shall hold a professional educator license with a chief school business official endorsement or an educator license with stipulations with a chief school business official endorsement.

(Source: Amended at 41 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**Section 1.720 Requirements for Teachers of Middle Grades**

The provisions of subsections (a), (b) and (d) shall be subject to the exception stated in subsection (e) with respect to any school in which the instructional format for any of grades 6 through 8 is being changed from a self-contained to a departmentalized configuration. Additional requirements shall apply to middle-grades assignments and endorsements beginning February 1, 2012 (see subsection (f)).

- a) The requirements of this Section apply to teachers first employed after September 1, 1973, in departmentalized grades 6 through 8 ("middle-grade teachers"). Teachers first employed in grades 6 through 8 prior to September 1, 1973, or employed in non-departmentalized grades 6 through 8 and who hold a kindergarten-through-grade-9 elementary education endorsement issued by September 1, 2019, are subject to the requirements of Section 1.710.
- b) Until February 1, 2018, to qualify as a middle-grade teacher, the teacher must have completed either the coursework identified in subsection (b)(1) prior to July 1, 1997 or completed the coursework identified in subsection (b)(2). The "major teaching assignment" is the subject taught for more time than any other subject. In mathematics and reading and for library information specialists, specific coursework must be included among the 18 semester hours to be earned; see subsections (b)(3), (4) and (5).
  - 1) 18 semester hours in the content area of major teaching assignment (e.g., language arts, mathematics, general science, social science, music), unless the subject taught is a foreign language and Section 25.100 of the State Board's rules for Educator Licensure (23 Ill. Adm. Code 25) applies. When a teacher is assigned to deliver instruction in two or more areas

ILLINOIS REGISTER

---

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

(e.g., English and social science or mathematics and science), the teacher shall meet the requirements of this subsection (b)(1) for the major teaching assignment and have no fewer than 5 semester hours in each other subject taught.

- 2) 18 semester hours in the content area of major teaching assignment (e.g., language arts, mathematics, general science, social science, music), unless the subject taught is a foreign language and Section 25.100 of the State Board's rules for Educator Licensure applies. When a middle-grade teacher is assigned to deliver instruction in two or more areas (e.g., English and social science or mathematics and science), the teacher shall meet the requirements of this subsection(b)(2) for the major teaching assignment and have no fewer than 6 semester hours in each other subject taught. In addition:
  - A) 3 semester hours of coursework, approved by the college of education or other institutional unit governing teacher education, that includes middle-grade philosophy, middle-grade curriculum and instruction, and instructional methods for designing and teaching developmentally appropriate programs (i.e., addressing the cognitive, emotional and physical development of each child) in the middle grades, including content area (e.g., science, social sciences) reading instruction.
  - B) 3 semester hours of coursework, approved by the college of education or other institutional unit governing teacher education, that includes educational psychology focusing on the developmental characteristics of early adolescents, the nature and needs of early adolescents, and the role of the middle-grade teacher in assessment, coordination and referral of students to health and social services.
- 3) Mathematics  
For teachers of mathematics in grades 6 through 8 first employed on or after September 1, 1985, the required 18 semester hours in the field shall include 3 semester hours in the methods of teaching mathematics in those grades and 15 semester hours to be selected from four of the following areas:
  - A) Math content courses for elementary teachers;

ILLINOIS REGISTER

---

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

- B) Calculus;
  - C) Modern algebra or number theory;
  - D) Geometry;
  - E) Computer science;
  - F) Probability and statistics; and
  - G) History of mathematics.
- 4) Reading  
For major assignments in reading in any of departmentalized grades 6 through 8:
- A) persons first employed on or after September 1, 1978 but before July 1, 2004 are required to have completed the 18 semester hours described in Section 1.740;
  - B) persons first employed on or after July 1, 2004 shall be required to have completed either the 18 semester hours described in Section 1.740 or 18 semester hours in the field that include a practicum and address at least five of the six topics listed at 23 Ill. Adm. Code 25.100(g), provided that:
    - i) the individual completes all the required coursework on or before June 30, 2006; or
    - ii) the individual applies for the reading endorsement on or before June 30, 2006 and completes any coursework identified on a related deficiency statement no later than one year after the date of that statement; and
  - C) new requirements for an endorsement in this field apply to persons who have not met the requirements of either subsection (b)(4)(A) or (B); see also 23 Ill. Adm. Code 25.100(g) and Section 1.745 of this Part.
- 5) Library Information Specialist

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

Persons first employed on or after September 1, 1978 as media professionals or library information specialists serving any of grades 6 through 8 are required to have completed 18 semester hours in the field that address administration, organization (cataloging and classification), reference, and selection of materials, provided that the individual completes all the required coursework on or before June 30, 2006, or has applied for the endorsement on or before June 30, 2006, and completes any coursework identified on a related deficiency statement no later than one year after the date of that statement. New requirements for an endorsement in this field apply to persons who have not qualified on the basis of 18 semester hours; see also 23 Ill. Adm. Code 25.100 and Section 1.755. The provisions of subsection (b)(2) notwithstanding, no individual who has completed only 9 semester hours in the field may serve in this capacity.

- c) On or after February 1, 2018, any individual first assigned to teach in grade 7 or 8, whether departmentalized or self-contained, or in departmentalized grade 6 shall meet the requirements of 23 Ill. Adm. Code 25.99 (Endorsement for the Middle Grades (Grades 5 through 8)) for the major teaching assignment and have no fewer than 6 semester hours in each other subject taught, subject to the exception stated in subsection (a) for assignment in self-contained grades 6 through 8. The requirements of this section (c) do not apply to individuals who are first endorsed in agricultural education; business, marketing, and computer education; business, marketing, and computer education (computer programming); computer applications; computer science; family and consumer sciences; health science technology; and technology education on or after February 1, 2018.
- d) No individual may be assigned to teach in departmentalized grades 6 through 8 unless he or she holds a professional educator license that is endorsed and valid for the grade level or levels to be taught and:
- 1) holds a middle-grades endorsement applicable to the content area; or
  - 2) meets the relevant requirements of this Section; or
  - 3) met the requirements of this Section or their predecessor requirements at a time when they were applicable, as confirmed by the employing district's verification of the individual's qualifications; or
  - 4) is assigned pursuant to Section 1.745(b)(3) or 1.755(c); or

ILLINOIS REGISTER

---

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

- 5) has received an elementary endorsement issued pursuant to 23 Ill. Adm. Code 25.97 (Endorsement for Elementary Education (Grades 1 through 6)) and has met the relevant requirements of subsection (b) of this Section on or before January 31, 2018.
- e) A school district may also assign certain other teachers to departmentalized positions in any of grades 6 through 8 for the 2009-10 school year and thereafter as described in this subsection (e). The provisions of this subsection (e) are no longer applicable starting February 1, 2018; however, any teachers assigned to departmentalized positions in grades 6 through 8 under the provisions of this subsection (e) before that date shall not be affected.
- 1) A teacher who was employed in the district during the school year immediately preceding the year when the instructional format in that teacher's school is changed to a departmentalized configuration and who was appropriately licensed for his or her position but does not meet the requirements of subsection (b) or (c) may be assigned to a departmentalized position in any of grades 6 through 8 for a period not to exceed three school years, provided that he or she has already completed at least 9 semester hours of coursework in the content area of the major teaching assignment. If specific coursework is required for the major teaching assignment under subsection (b), the teacher shall have completed 9 semester hours that will count toward an endorsement in that content area.
  - 2) The school district shall notify the responsible regional superintendent of schools of all assignments made pursuant to this subsection (e) no more than 30 days after they occur. Further, the school district shall maintain on file for each teacher assigned in accordance with this subsection (e) a plan that:
    - A) includes a statement of intent signed by the individual, stipulating that he or she will complete all requirements for the middle-grades endorsement in the content area of his or her major teaching assignment;
    - B) provides a list of the coursework and experiences that the individual will complete in order to qualify; and

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

- C) identifies the institution of higher education where the individual will complete the requirements.
- 3) No individual may be assigned for more than three school years without attaining the relevant endorsement, and no individual may be assigned for a third school year unless he or she has completed the six semester hours required under subsection (b)(2).
- 4) If an individual is assigned to deliver instruction in two or more content areas, he or she shall have completed no fewer than 9 semester hours in each content area. If subsection (b) requires specific coursework for any of the content areas taught, the teacher shall have completed 9 semester hours that will count toward an endorsement in that content area.
- f) **New Requirements Applicable in 2012**  
All coursework that forms part of an application for a middle-grades endorsement received on or after February 1, 2012 or that is used in determining the eligibility of an individual to be first assigned to teach a particular subject in the middle grades on or after that date, must have been passed with a grade no lower than "C" or equivalent in order to be counted towards fulfillment of the applicable requirements.

(Source: Amended at 41 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**Section 1.790 Substitute Teacher**

- a) To serve as a substitute teacher, a person shall hold a valid substitute teaching license issued pursuant to Section 21B-20(3) of the School Code [105 ILCS ~~5/21B-20(3)~~].
- 1) Any individual who holds a valid and active Illinois educator license and at least a bachelor's degree may serve as a substitute teacher without having to also hold the substitute teaching license.
- 2) Any individual who may serve as a substitute teacher for driver's education must be endorsed for driver's education pursuant to 23 Ill. Adm. Code 25.100(k).
- b) A teacher holding a substitute teaching license may teach only in the place of a licensed teacher who is under contract with the employing board. (See Section 21B-20(3) of the School Code.)



ILLINOIS REGISTER

---

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

- c) In accordance with Section 21B-20(3) of the School Code, there is no limit on the number of days that a substitute teacher may teach except that:
- 1) A person who holds only a substitute teaching license may teach for no longer than 90 paid school days for any one licensed teacher who is under contract with the school district in any one school term.
  - 2) A person who holds a professional educator license or an educator license with stipulations endorsed for a teaching field may teach for no longer than 120 paid school days for any one licensed teacher who is under contract with the school district.
- d) A school district may employ a substitute teacher to fill a position when there is no licensed teacher under contract with the school district only in an emergency situation, as defined in Section 21B-20(3) of the School Code. Any substitute teacher hired under this subsection (d) shall work no more than 30 calendar days per each vacant position.

(Source: Amended at 41 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**ILLINOIS STATE BOARD OF EDUCATION MEETING**  
**April 13, 2017**

**TO:** Illinois State Board of Education

**FROM:** Tony Smith, Ph.D., State Superintendent of Education *AS*  
Stephanie B. Donovan, General Counsel *SD*  
Jason Helfer, Ph.D., Deputy Superintendent Teaching and Learning *JH*

**Agenda Topic:** Part 20 (Standards for Endorsement in Elementary Education)  
Part 26 (Standards for Endorsements in Early Childhood and in Elementary Education)

**Materials:** Recommended Rules

**Staff Contact(s):** Emily Fox, Division Administrator Educator Effectiveness  
Lindsay M. Bentivegna, Agency Rules Coordinator

**Purpose of Agenda Item**

Educator Effectiveness requests the Board adopt the proposed amendments.

**Relationship to the State Board's Strategic Plan and Implications for the Agency and School Districts**

The proposed amendments relate to the Board's goal that every student will be supported by highly prepared and effective teachers and school leaders.

**Background Information**

Currently, licensure candidates who are enrolled in an elementary education program after October 1, 2015, must complete that program by September 1, 2018, and obtain their elementary education endorsement by September 1, 2019.

These rulemakings will change the current requirements to state the candidate must be entitled for the endorsement by September 1, 2019. This change will ensure all candidates meet the stated deadline while providing Educator Effectiveness with the flexibility to properly evaluate all applications.

Additionally, these rulemakings clarify that any applicant seeking an elementary or early childhood endorsement undergoing the transcript evaluation process must submit their application by September 1, 2019.

The proposed amendments were published in the *Illinois Register* on February 10, 2017, to elicit public comment; one comment was received for Part 26. The summary and analysis of that public comment, along with any recommendations for changes in the proposal as a result, are attached.

**Analysis and Implications for Policy, Budget, Legislative Action, and Communications**

**Policy Implications:** None.

**Budget Implications:** None.

**Legislative Action:** None.

**Communication:** Please see "Next Steps" below.

### **Pros and Cons of Various Actions**

**Pros:** The proposed changes align the rules to recently enacted statutory changes and incorporate agency policy and practices, as is required under the Illinois Administrative Procedure Act (IAPA).

**Cons:** Not proceeding with the rulemaking will cause the agency's rules to be in conflict with certain provisions of the IAPA, which requires that the policies of state agencies be set forth in administrative rules.

### **Superintendent's Recommendation**

I recommend that the following motion be adopted:

The State Board of Education hereby adopts the proposed rulemaking for:

Part 20 (Standards for Endorsement in Elementary Education)  
Part 26 (Standards for Endorsements in Early Childhood and in  
Elementary Education)

Further, the Board authorizes the State Superintendent of Education to make such technical and nonsubstantive changes as the State Superintendent may deem necessary in response to suggestions or objections of the Joint Committee on Administrative Rules (JCAR).

### **Next Steps**

Notice of the adopted amendments will be submitted to JCAR to initiate its review. When that process is complete, the amendments will be filed with the secretary of state and disseminated as appropriate.

**Summary and Analysis of Public Comment**  
**23 Ill. Adm. Code 26**  
**Standards for Endorsements in Early Childhood and in Elementary Education**

**Comment**

The commenter's educator preparation program (EPP) is concerned that it will not be able to get its early childhood preparation programs approved and in place by September 1, 2019. The commenter requested extending the date until September 2020 or 2021 to begin the new early childhood preparation programs.

**Analysis**

ISBE has not heard from any other EPP having problems getting programs approved and in place by the September 1, 2019, deadline. ISBE will take this comment under advisement.

**Recommendation**

No changes are proposed in response to this comment.

ILLINOIS REGISTER

---

STATE BOARD OF EDUCATION  
NOTICE OF PROPOSED AMENDMENT

TITLE 23: EDUCATION AND CULTURAL RESOURCES  
SUBTITLE A: EDUCATION  
CHAPTER I: STATE BOARD OF EDUCATION  
SUBCHAPTER b: PERSONNEL

PART 20  
STANDARDS FOR ENDORSEMENTS IN ELEMENTARY EDUCATION

SUBPART A: GENERAL

Section  
20.10 Purpose and Effective Dates of Standards

SUBPART B: STANDARDS

Section  
20.100 General Standards  
20.110 Literacy Standards for Elementary Teachers  
20.120 Mathematics Standards for Elementary Teachers  
20.130 Dispositions

AUTHORITY: Implementing Article 21B and authorized by Section 2-3.6 of the School Code [105 ILCS 5/Art. 21B and 2-3.6].

SOURCE: Adopted at 37 Ill. Reg. 16664, effective October 2, 2013; amended at 40 Ill. Reg. 12342, effective August 9, 2016; amended at 41 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

SUBPART A: GENERAL

**Section 20.10 Purpose and Effective Dates of Standards**

- a) This Part establishes the standards that, together with the standards set forth in Standards for All Illinois Teachers (23 Ill. Adm. Code 24), shall apply to the issuance of endorsements for elementary education (i.e., grades 1 through 6) on professional educator licenses pursuant to Article 21B of the School Code [105 ILCS 5/~~Art. 21B~~]. The standards set forth in this Part shall apply both to candidates for an endorsement in elementary education and to the programs that prepare them. That is:

ILLINOIS REGISTER

---

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENT

- 1) beginning July 1, 2013, approval of any teacher preparation program or course of study in elementary education, whether currently approved or newly proposed, pursuant to the State Board's rules for Educator Licensure (23 Ill. Adm. Code 25, Subpart C) shall be based on the congruence of that program's or course's content with the standards identified in this Part;
  - 2) on or before February 1, 2017, the examinations required for issuance of an endorsement in elementary education shall be based on the standards identified in this Part;
  - 3) on or before February 1, 2017, each elementary education program seeking approval for the first time or re-approval of an existing program shall work in consultation with one or more community colleges to ensure the articulation of coursework between the two institutions and, as applicable, the alignment of community college coursework relevant to elementary education to the standards set forth in this Part.
- b) In addition to demonstrating congruence with the standards set forth in this Part, each elementary education program or course of study shall meet the requirements set forth in 23 Ill. Adm. Code 25.97 (Endorsement for Elementary Education (Grades 1 through 6)).
- c) Beginning October 1, 2015, no candidate shall be admitted to an elementary education program that has not been approved under this Part. Any candidate who is enrolled in an elementary program not approved under this Part shall complete the program on or before September 1, 2018 be entitled for the endorsement and have the elementary education endorsement issued by September 1, 2019. Applicants undergoing the State Board's transcript evaluation process must submit their application for the endorsement by September 1, 2019.

(Source: Amended at 41 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

ILLINOIS REGISTER

---

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

TITLE 23: EDUCATION AND CULTURAL RESOURCES

SUBTITLE A: EDUCATION

CHAPTER I: STATE BOARD OF EDUCATION

SUBCHAPTER b: PERSONNEL

PART 26

STANDARDS FOR ENDORSEMENTS IN EARLY CHILDHOOD  
EDUCATION AND IN ELEMENTARY EDUCATION

SUBPART A: STANDARDS FOR ENDORSEMENTS  
IN EARLY CHILDHOOD EDUCATION

Section

26.100	Purpose and Effective Dates of Standards in Subpart A
26.110	Curriculum: General
26.120	Curriculum: English Language Arts Standards Through August 31, 2019
26.125	Curriculum: English Language Arts Standards Beginning September 1, 2019
26.130	Curriculum: Mathematics Standards Through August 31, 2019
26.135	Curriculum: Mathematics Standards Beginning September 1, 2019
26.140	Curriculum: Science
26.150	Curriculum: Social Science
26.160	Curriculum: Physical Development and Health
26.170	Curriculum: Fine Arts
26.180	Human Development and Learning
26.190	Diversity
26.200	Planning for Instruction
26.210	Learning Environment
26.220	Instructional Delivery
26.230	Communication
26.240	Assessment Standards Through August 31, 2019
26.245	Assessment Standards Beginning September 1, 2019
26.250	Collaborative Relationships
26.260	Reflection and Professional Growth
26.270	Professional Conduct and Leadership

SUBPART B: STANDARDS FOR ENDORSEMENTS  
IN ELEMENTARY EDUCATION

Section

26.300	Purpose and Effective Dates of Standards in Subpart B
26.310	Curriculum
26.320	Curriculum: English Language Arts

ILLINOIS REGISTER

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

26.330	Curriculum: Mathematics
26.340	Curriculum: Science
26.350	Curriculum: Social Science
26.360	Curriculum: Physical Development and Health
26.370	Curriculum: Fine Arts
26.380	Human Development and Learning
26.390	Diversity
26.400	Planning for Instruction
26.410	Learning Environment
26.420	Instructional Delivery
26.430	Communication
26.440	Assessment
26.450	Collaborative Relationships
26.460	Reflection and Professional Growth
26.470	Professional Conduct and Leadership

AUTHORITY: Implementing Article 21B and authorized by Section 2-3.6 of the School Code [105 ILCS 5/Art. 21B and 2-3.6].

SOURCE: Adopted at 26 Ill. Reg. 6263, effective April 22, 2002; amended at 37 Ill. Reg. 16759, effective October 2, 2013; amended at 39 Ill. Reg. 2413, effective February 2, 2015; amended at 39 Ill. Reg. 13472, effective September 24, 2015; amended at 40 Ill. Reg. 12433, effective August 9, 2016; amended at 41 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

SUBPART A: STANDARDS FOR ENDORSEMENTS IN EARLY CHILDHOOD EDUCATION

**Section 26.100 Purpose and Effective Dates of Standards in Subpart A**

Beginning September 1, 2019, the provisions of Sections 26.120, 26.130 and 26.240 are replaced by Sections 26.125, 26.135 and 26.245 as the standards that, together with the standards set forth in Standards for All Illinois Teachers (23 Ill. Adm. Code 24) and the standards in this Subpart A, shall apply to the issuance of endorsements in early childhood education on professional educator licenses pursuant to Article 21B of the School Code [105 ILCS 5/~~Art. 21B~~]. The standards set forth in this Subpart A shall apply both to candidates for an endorsement in early childhood education and to the programs that prepare them.

- a) Approval of any teacher preparation program or course of study in early childhood education pursuant to the State Board's rules for Educator Licensure (23 Ill. Adm. Code 25, Subpart C) shall be based on the congruence of that program's or course's content with the standards identified in this Subpart A.



STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

- b) The examinations required for issuance of an endorsement in early childhood education shall be based on the standards identified in this Subpart A.
- c) Beginning September 1, 2017, no candidate shall be admitted to a program that has not shown alignment to the standards set forth in Sections 26.125, 26.135 and 26.245. Any candidate who is enrolled in an early childhood education program aligned to the standards set forth in Sections 26.120, 26.130 and 26.240 shall complete the program on or before September 1, 2019 and be entitled for have the early childhood education endorsement issued by September 1, 2020. Applicants undergoing the State Board's transcript evaluation process must submit their application for the endorsement by September 1, 2020.

(Source: Amended at 41 Ill. Reg. \_\_\_\_\_, effective February \_\_\_\_\_)

SUBPART B: STANDARDS FOR ENDORSEMENTS  
IN ELEMENTARY EDUCATION

**Section 26.300 Purpose and Effective Dates of Standards in Subpart B**

Beginning February 1, 2018, the provisions of Sections 26.320 and 26.330 are replaced by 23 Ill. Adm. Code 20 (Standards for Endorsements in Elementary Education) as the standards that, together with the standards set forth in Standards for All Illinois Teachers (see 23 Ill. Adm. Code 24), and the standards in this Subpart B other than those in Sections 26.320 and 26.330 shall apply to the issuance of an endorsement in elementary education on a professional educator license pursuant to Article 21B of the School Code [105 ILCS 5/~~Art. 21B~~]. The standards set forth in this Subpart B shall apply both to candidates for an endorsement in elementary education and to the programs that prepare them.

- a) Approval of any teacher preparation program or course of study in elementary education pursuant to the State Board's rules for Educator Licensure (23 Ill. Adm. Code 25, Subpart C) shall be based on the congruence of that program's or course's content with the standards identified in this Subpart B.
- b) The examinations required for issuance of an elementary endorsement shall be based on the standards identified in this Subpart B.
- c) No candidate shall be admitted to a program approved under the provisions of this Subpart B after October 1, 2015. Any candidate who is enrolled in an elementary program approved under this Part shall complete the program on or before September 1, 2018 and be entitled for have the elementary education endorsement issued by September 1, 2019. Applicants undergoing the State Board's transcript

ILLINOIS REGISTER

---

STATE BOARD OF EDUCATION

NOTICE OF PROPOSED AMENDMENTS

evaluation process must submit their application for the endorsement by September 1, 2019.

(Source: Amended at 41 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**ILLINOIS STATE BOARD OF EDUCATION MEETING**  
**April 13, 2017**

**TO:** Illinois State Board of Education

**FROM:** Tony Smith Ph.D., State Superintendent of Education *Ans*  
Stephanie B. Donovan, General Counsel *SB*  
Jason Helfer Ph.D., Deputy Superintendent Teaching and Learning *H*

**Agenda Topic:** Part 50 (Evaluation of Educator Licensed Employees Under Articles 24A and 34 of the School Code)

**Materials:** None

**Staff Contact(s):** Emily Fox, Division Administrator, Educator Effectiveness  
Lindsay M. Bentivegna, Agency Rules Coordinator

**Purpose of Agenda Item**

Educator Effectiveness requests the Board authorize the State Superintendent to adopt a motion authorizing withdrawing the rulemaking from the administrative rulemaking process.

**Relationship to the State Board's Strategic Plan and Implications for the Agency and School Districts**

The proposed amendments relate to the Board's goal that every student will be supported by highly prepared and effective teachers and school leaders.

**Background Information**

Currently, individuals who evaluate licensed staff have previously successfully completed initial training to evaluate teachers. In order to continue engaging in this work, those who have previously completed the initial training must participate in retraining developed or approved by ISBE. Individual school districts that offer their own retraining must ensure each evaluator completes the retraining at least once during each licensure renewal cycle.

The purpose of this rulemaking is to clarify that before an individual can evaluate licensed staff in her or his next licensure renewal cycle, that individual must complete a retraining program provided or approved by ISBE. By requiring evaluators to be retrained prior to performing evaluations, ISBE intended to ensure evaluators performed evaluations on individuals using the most current methods.

The proposed amendments were published in the *Illinois Register* on February 10, 2017, to elicit public comment; 19 comments were received. Eighteen of the public comments were opposed to the change stating that the potential negative impact it could have on educator evaluators. Specifically, the timing of the Administrators' Academies that evaluators are required to attend to receive retraining do not align to the proposed changes and therefore would prevent evaluators from performing evaluations in a timely manner. The proposed changes would prohibit evaluators from conducting teacher or principal performance evaluations until they have completed re-training. The proposed language would not allow ample time for retraining if the evaluators' renewal cycles begin July 1, 2017 and they are expected to conduct evaluations by the beginning of the school year.

The remaining public comment in support of the rulemaking stated that while the Performance Evaluation Reform Act of 2010 (PERA) was not perfect, it was what was needed to improve public confidence in public education. Among other things, the commenter states this proposed rule change provides liberty and trust that school districts will develop and maintain their own training plan using PERA as its guide.

While ISBE appreciates the support from the public commenter, the proposed change ultimately did not provide any further clarification to the statute. The overwhelming comments highlighting the potential negative impact of the proposed change has led ISBE staff to reconsider moving forward with this rulemaking. While the intent was to clarify when evaluators should complete their retraining it has become clear that the proposed changes would present obstacles to the evaluation process and, more importantly, confusion to the field. ISBE staff has decided to no longer move forward with this rulemaking and, as such, seeks authorization to inform the Secretary of State that it is formally withdrawing the rulemaking.

### **Analysis and Implications for Policy, Budget, Legislative Action, and Communications**

**Policy Implications:** None.

**Budget Implications:** None.

**Legislative Action:** None.

**Communication:** Please see "Next Steps" below.

### **Pros and Cons of Various Actions**

**Pros:** The proposed changes align the rules to recently enacted statutory changes and incorporate agency policy and practices, as is required under the Illinois Administrative Procedure Act (IAPA).

**Cons:** Not proceeding with the rulemaking will cause the agency's rules to be in conflict with certain provisions of the IAPA, which requires that the policies of state agencies be set forth in administrative rules.

### **Superintendent's Recommendation**

I recommend that the following motion be adopted:

The State Board of Education hereby authorizes the withdrawal of the proposed amendments to:

Part 50 (Evaluation of Educator Licensed Employees Under Articles 24A and 34 of the School Code)

including publication of the notice of withdrawal in the *Illinois Register*.

### **Next Steps**

Upon Board authorization, Agency staff will submit the notice of withdrawal to the Administrative Code Division for publication in the *Illinois Register*. Additional means, such as the *Superintendent's Weekly Message* and the agency's website, will be used to inform interested parties of the opportunity to comment on this rulemaking.

**ILLINOIS STATE BOARD OF EDUCATION MEETING**  
**April 13, 2017**

**TO:** Illinois State Board of Education

**FROM:** Tony Smith, Ph.D., State Superintendent of Education *AMS*  
Karen Corken, First Deputy Superintendent *KAC*  
Brent Engelman, Information Technology Division Administrator  
Technology *BE*

**Agenda Topic:** Renewal of Contract for Co-Project Manager of Illinois Longitudinal Data System Project

**Materials:** None

**Staff Contact(s):** None

**Purpose of Agenda Item**

Information Technology Division requests the Board to authorize the State Superintendent to approve the renewal of the contract with Marucco, Stoddard, Ferenbach and Walsh Inc. (dba MSF & W Consulting Inc.). This contract began in fiscal year 2011 under a Statewide Longitudinal Data System (SLDS) grant. The total amount of the contract thus far, including FY 2018, is \$1,327,395. This renewal option will extend from July 1, 2017, through June 30, 2018, with a contract maximum of \$199,200.

**Relationship to the State Board's Strategic Plan and Implications for the Agency and School Districts**

This contract renewal will support the following agency goals. The integration of the Illinois Longitudinal Data System (ILDS) with other Information Technology strategic initiatives provides a technology solution that supports educators and the agency with high-quality data that can be understood and acted upon in order to achieve education equity and excellence for each and every student in Illinois.

*Every child in each public school system in the State of Illinois deserves to attend a system wherein...*

- All kindergartners are assessed for readiness.
- Ninety percent or more of third-grade students are reading at or above grade level.
- Ninety percent or more of fifth-grade students meet or exceed expectations in mathematics.
- Ninety percent or more of ninth-grade students are on track to graduate with their cohort.
- Ninety percent or more of students graduate from high school ready for college and career.
- All students are supported by highly prepared and effective teachers and school leaders.

**Background Information**

The projects associated with this contract will build from existing investments to accelerate Illinois' movement from a compliance model of data management to a service model focused on utilization of data for state and local education system improvements. The State of Illinois has designed, built, and deployed the fundamental components of a statewide longitudinal data system that supports the use of data to improve education and workforce development systems.

Illinois' ILDS development has been organized around and supported through comprehensive state legislation, prior Institute of Education Sciences grants, a multi-agency governance structure, and other aligned state and federal investments. In 2009, Illinois enacted Public Act 96-0107, the P-20 Longitudinal Education Data System Act, to establish the requirements and framework for the development of the state's longitudinal education data system.

The resource associated with this contract may be assigned to multiple project teams over the course of the contract. Each project team will maintain a project plan that includes clearly defined objectives, tasks, and timelines. The contractor will be required to provide weekly status reports and to attend weekly project status meetings. The contractor's progress and accomplishments will be continually measured/evaluated by ISBE management against the expectations to ensure that the contractor is performing efficiently.

**Financial Background**

This is the fifth and final renewal available for this contract. The hourly rate for FY 2018 is \$100/hour. The previous rates were \$89/hour for FY 2011-FY 2013, \$92/hour for FY 2014, \$94/hour for FY 2015, \$96/hour for FY 2016, and \$96/hour for FY 2017. This renewal option will extend from July 1, 2017, through June 30, 2018, with a contract maximum of \$199,200. This contract will be funded with state funds.

The financial background of this contract/grant is illustrated in the table below:

	Current Contract State Funding	Current Contract Federal Funding		Requested Additional State Funding	Requested Additional Federal Funding	Total Contract per Fiscal Year
FY11		\$52,510				<b>\$52,510</b>
FY12		\$166,163				<b>\$166,163</b>
FY13		\$175,508				<b>\$175,508</b>
FY14		\$182,528				<b>\$182,528</b>
FY15		\$184,334				<b>\$184,334</b>
FY16	\$142,176	\$33,744				<b>\$175,920</b>
FY17	\$191,232					<b>\$191,232</b>
FY18				\$199,200		<b>\$199,200</b>
<b>Total</b>	<b>\$333,408</b>	<b>\$794,787</b>		<b>\$199,200</b>		<b>\$1,327,395</b>

**Analysis and Implications for Policy, Budget, Legislative Action, and Communications**

**Policy Implications:** The resource associated with this contract will be instrumental in the development and implementation of the ISBE Data Governance Program.

**Budget Implications:** The contract will be funded with state General Revenue Funds. The amount of this contract is \$199,200.

**Legislative Action:** None

**Communication:** None

**Pros and Cons of Various Actions**

**Pros:** Renewal of this contract will ensure federal and state accountability compliance and that the Illinois Longitudinal Data System will continue to operate without any interruption of services.

**Cons:** None.

**Superintendent's Recommendation**

I recommend that the following motion be adopted:

The State Board of Education hereby authorizes the State Superintendent to enter into a one-year renewal contract from July 1, 2017, through June 30, 2018, with Marucco, Stoddard, Ferenbach and Walsh Inc. as Co-Project Manager of the Illinois Longitudinal Data System for fiscal year 2018 for an amount not to exceed \$199,200.

**Next Steps**

Upon Board authorization, agency staff will approve the renewal of the Marucco, Stoddard, Ferenbach and Walsh Inc. contract to be Co-Project Manager of the Illinois Longitudinal Data System.

**ILLINOIS STATE BOARD OF EDUCATION MEETING**  
**April 13, 2017**

**TO:** Illinois State Board of Education

**FROM:** Tony Smith, Ph. D., State Superintendent of Education *AMS*  
Jason Helfer, Ph.D., Deputy Superintendent for Teaching and Learning *JH*

**Agenda Topic:** Intergovernmental Agreement with Sangamon-Menard Regional Office of Education #51 for Field Monitors

**Materials:** None

**Staff Contact(s):** Marci Johnson, Director: Center for Teaching and Learning  
Ryan Robison, Director: IL-EMPOWER

**Purpose of Agenda Item**

The Center for Teaching and Learning requests the Board to authorize the State Superintendent to enter into an Intergovernmental Agreement (IGA) with Sangamon-Menard Regional Office of Education #51 (ROE 51) for fiscal year 2018 for \$1,049,290.41.

**Relationship to the State Board's Strategic Plan and Implications for the Agency and School Districts**

This proposal supports the following Board goals:

Every child in each public school system in the State of Illinois deserves to attend a system wherein...

- All kindergartners are assessed for readiness.
- Ninety percent or more of third-grade students are reading at or above grade level.
- Ninety percent or more of fifth-grade students meet or exceed expectations in mathematics.
- Ninety percent or more of ninth-grade students are on track to graduate with their cohort.
- Ninety percent or more of students graduate from high school ready for college and career.
- All students are supported by highly prepared and effective teachers and school leaders.

**Expected Outcome(s) of Agenda Item**

It is expected the Board will authorize the State Superintendent enter into an IGA with Sangamon Menard ROE 51 for FY 2018.

**Background Information**

IL-EMPOWER, the statewide system of support to help all districts and schools improve, will provide the *structure* through which schools will be able to select an IL-EMPOWER provider partner(s) and receive services. The structure of IL-EMPOWER is predicated on schools identifying areas where they need support as well schools selecting a vendor that can best assist in meeting those areas of need to improve student outcomes. A school must complete a needs assessment/equity audit prior to identifying and utilizing an IL-EMPOWER provider



partner. The audit is required and is the basis for all future work. The results of the audit will allow schools to select the most appropriate provider for their needs and establish an improvement plan identifying targets, as well as create a timeline to meet improvement targets. Targets must be identified in one or more of the following areas: Governance and Management, Curriculum and Instruction, and Climate and Culture.

ISBE will monitor the school's improvement plans to ensure that it is on track to meet improvement targets or, if a school is not meeting performance targets, assist in amending improvement plans to focus specifically on areas inhibiting improvement. In order to conduct this monitoring, ISBE requires staff in the field that works directly with schools identified for services.

For the purposes of ESSA, the 2017-2018 school year is a transition year. ISBE determined in January 2016 that the priority district and focus school lists<sup>1</sup> would be frozen due to the accountability requirements in the ESSA statute. During this transition year, ISBE must provide supports for the current focus schools and priority districts. While these schools and districts will use previous work in school improvement, the IL-EMPOWER structure will also allow them to access different supports that meet the needs of a specific context, if warranted. More specifically, regardless of the supports these districts and schools are currently receiving, it is essential that there are staff available to them to assist in monitoring and coordination of services. Moreover, using an IGA will help ISBE identify qualified staff for the work and ensure that IL-EMPOWER is operational on July 1, 2017.

The purpose of this IGA is to provide six field monitors to support schools receiving a summative designation of Tier 3: Underperforming School or Tier 4: Lowest Performing School.<sup>2</sup> The individuals who serve in these roles will be supervised by the director of IL-EMPOWER and regularly collaborate to collect best practices to share with identified schools and throughout Illinois. Each staff member will oversee schools in a different region of Illinois.<sup>3</sup>

All staff shall be former teachers and/or administrators and possess expertise in working with schools in need of improvement. Staff will monitor progress of developed improvement plans, assist with the completion of the needs assessment and equity audit, and coordinate the IL-EMPOWER partners working within a region.

### **Financial Background**

This request is to enter into an IGA in the amount of \$1,049,290.41. Title I 1003(a) Statewide System of Support funds shall be used for this work.

---

<sup>1</sup> During the No Child Left Behind era, the lowest-performing 5% of schools were identified for priority services and a state-determined percentage of schools in addition to the lowest 5% were identified as focus schools. For Illinois, focus schools were the lowest-performing 15% of schools.

<sup>2</sup> ISBE will use data collected during the 2017-18 school year in order to identify Tier 3: Underperforming Schools and Tier 4: Lowest-Performing Schools. The latter are required to use IL-EMPOWER for the purposes of school improvement.

<sup>3</sup> The regions of the state are the six service areas identified by the Illinois Association of Regional Superintendents of Schools (IARSS). Additional information on IARSS may accessed at <http://iarss.org>.

The financial background of this contract is illustrated in the table below:

	Current Contract State Funding	Current Contract Federal Funding		Requested Additional State Funding	Requested Additional Federal Funding	Total Contract per Fiscal Year
FY18					\$1,049,290.41	<b>\$1,049,290.41</b>
<b>Total</b>					<b>\$1,049,290.41</b>	<b>\$1,049,290.41</b>

**Business Enterprise Program (BEP)**

Intergovernmental Agreements are exempt from the agency’s BEP goal because each state agency and university is subject to its own BEP goal.

**Analysis and Implications for Policy, Budget, Legislative Action, and Communications**

**Policy Implications:** None

**Budget Implications:** The proposed activities will be funded with the Title I 1003(a) Statewide System of Support funds.

**Legislative Action:** None

**Communication:** None

**Pros and Cons of Various Actions**

**Pros:** Approval of the IGA will allow districts to receive support for student and adult performance.

**Cons:** Funding for this IGA is dependent upon federal money.

**Superintendent’s Recommendation**

I recommend that the following motion be adopted:

The State Board of Education hereby authorizes the State Superintendent to enter into an Intergovernmental Agreement with Sangamon-Menard Regional Office of Education #51 for \$1,049,290.41 for fiscal year 2018.

**Next Steps**

Upon Board authorization, agency staff will enter into an IGA in accordance with the approved motion.

**ILLINOIS STATE BOARD OF EDUCATION MEETING**  
**April 13, 2017**

**TO:** Illinois State Board of Education

**FROM:** Tony Smith, Ph. D., State Superintendent of Education *AS*  
Jason Helfer, Ph.D., Deputy Superintendent for Teaching and Learning *JH*

**Agenda Topic:** Intergovernmental Agreement Extension with Illinois State University  
for Implementation of Illinois Learning Standards

**Materials:** None

**Staff Contact(s):** Marci Johnson, Director: Center for Teaching and Learning

**Purpose of Agenda Item**

The Center for Teaching and Learning requests the Board to authorize the State Superintendent to renew the Intergovernmental Agreement (IGA) with Illinois State University (ISU) for \$2,313,517. This renewal will support the statewide implementation of the Illinois Learning Standards for English Language Arts, Math, Science, Social Studies, and Fine Arts during fiscal year 2018.

**Relationship to/Implications for the State Board's Strategic Plan**

The Intergovernmental Agreement will support the following Board goals:

Every child in each public school system in the State of Illinois deserves to attend a system wherein...

- All kindergartners are assessed for readiness.
- Ninety percent or more of third-grade students are reading at or above grade level.
- Ninety percent or more of fifth-grade students meet or exceed expectations in mathematics.
- Ninety percent or more of ninth-grade students are on track to graduate with their cohort.
- Ninety percent or more of students graduate from high school ready for college and career.

All students are supported by highly prepared and effective teachers and school leaders.

**Expected Outcome(s) of Agenda Item**

It is expected that the Board will authorize the State Superintendent to renew the IGA with ISU.

**Background Information**

Intergovernmental agreements allow ISBE to access the expertise and resources of other governmental agencies (in Illinois and other states), school districts, community colleges, and public institutions of higher learning to further the initiatives of ISBE. ISBE has utilized an IGA with ISU since 2012 to support various initiatives tied to increasing academic achievement and increase teacher effectiveness. Originally, this work centered on providing resources and training regarding the new Illinois Learning Standards (e.g., [www.ilclassroomsinaction.org](http://www.ilclassroomsinaction.org)).

The scope of work in more recent years expanded to include professional learning in content areas coupled with specific pedagogical approaches (e.g., differentiated instruction and balanced assessment). The purpose of this IGA renewal is to continue to access the pedagogical and research expertise of staff in order to build upon the resources available through ISU. More specifically, this IGA will allow nine content experts to develop additional differentiated resources and professional learning opportunities on the Illinois Learning Standards in English Language Arts, Math, Science, Social Studies, and Fine Arts. Additionally, they will assist with the ongoing coordination of [Illinois Open Education Resources](#) and development and evaluation of micro-credentialing opportunities for teachers.

The work produced by the content experts at ISU is owned by ISBE and made available to all Illinois schools free of charge.

**Financial Background**

On December 13, 2012, the Illinois State Board of Education entered in an Intergovernmental Agreement with Illinois State University to support statewide implementation of the new Illinois Learning Standards for English Language Arts and Math.

This request is to renew the IGA in the amount of \$2,313,517. The increase is due to moving personnel from a contract that has ended and a different Intergovernmental Agreement to the Intergovernmental Agreement with ISU. This amendment would bring the total amount of funding to \$6,484,990.65. The funding will come from Title IIa, Title I, IDEA, and School Improvement federal funds.

The financial background of this IGA is illustrated in the table below:

	Current Contract State Funding	Current Contract Federal Funding		Requested Additional State Funding	Requested Additional Federal Funding	Total Contract per Fiscal Year
FY13		\$735,590.00				.\$ 735,590.00-
FY14		\$1,064,410.00				\$ 1,064,410.00
FY15		\$900,000.00				\$ 900,000.00
FY16		\$571,473.72				\$ 571,473.72
FY17		\$900,000.00				\$ 900,000.00
<b>FY 18</b>					<b>\$2,313,517.00</b>	
<b>Total</b>						<b>\$6,484,990.65</b>

**Business Enterprise Program (BEP)**

Intergovernmental Agreements are exempt from the agency’s BEP goal because each state agency and university is subject to its own BEP goal.

**Analysis and Implications for Policy, Budget, Legislative Action and Communications**

**Policy Implications:** None

**Budget Implications:** The proposed activities will be funded by Title IIa, Title I, IDEA and School Improvement federal funds.

**Legislative Action:** None

**Communication:** None

### **Pros and Cons of Various Actions**

**Pros:** Approval of the IGA renewal with Illinois State University will allow continued expansion of the implementation of the new Illinois Learning Standards for English Language Arts, Math, Science, Social Studies, and Fine Arts in classrooms across Illinois.

**Cons:** Funding for this IGA dependent upon federal money.

### **Superintendent's Recommendation**

I recommend that the following motion be adopted:

The State Board of Education hereby authorizes the State Superintendent to enter into an Intergovernmental Agreement for \$2,313,517 with Illinois State University to support the statewide implementation of the Illinois Learning Standards for English Language Arts, Math, Science, Social Studies, and Fine Arts during fiscal year 2018. The total will not exceed \$6,484,990.65.

### **Next Steps**

Upon Board authorization, agency staff will enter into an IGA in accordance with the approved motion.

**ILLINOIS STATE BOARD OF EDUCATION MEETING**  
**April 13, 2017**

**TO:** Illinois State Board of Education

**FROM:** Tony Smith, Ph.D., State Superintendent of Education *AMS*  
Karen Corken, First Deputy Superintendent *KAC*  
Jason Helfer, Ph.D., Deputy Superintendent for Teaching and Learning *JH*

**Agenda Topic:** Intergovernmental Agreement with Peoria County Regional Office of Education #48 for the Illinois Virtual School

**Materials:** None

**Staff Contact(s):** Mary Reynolds, Director of Community Partnerships & Secondary Transformation

**Purpose of Agenda Item**

The Center for Teaching and Learning requests the Board to authorize the State Superintendent to enter into an Intergovernmental Agreement (IGA) with Regional Office of Education #48 – Peoria County for the Illinois Virtual School (IVS) in the amount of up to \$2.7 million to run from July 1, 2017 – June 30, 2018.

**Relationship to the State Board’s Strategic Plan and Implications for the Agency and School Districts**

This proposal supports the following Board goals:

Every child in each public school system in the State of Illinois deserves to attend a system wherein...

- All kindergartners are assessed for readiness.
- Ninety percent or more of third-grade students are reading at or above grade level.
- Ninety percent or more of fifth-grade students meet or exceed expectations in mathematics.
- Ninety percent or more of ninth-grade students are on track to graduate with their cohort.
- Ninety percent or more of students graduate from high school ready for college and career.
- All students are supported by highly prepared and effective teachers and school leaders.

The IVS facilitates and coordinates a wide variety of online full service courses (such as Algebra 1, Middle School Language Arts, Biology, etc.) and credit recovery courses (such as Geometry, English 1, Chemistry, etc.), available to all Illinois schools, which are aligned to the Illinois Learning Standards.

The IVS provides a wide variety of content-specific, self-paced, and facilitated professional development courses (some that are available for graduate credit). Self-paced professional development courses include courses such as Reading First for Grades K-3 that examine ways to help children in grades K-3 acquire knowledge, skills, and experiences in literacy. Facilitated professional development available for graduate credit includes courses such as Inquiry in the Science Classroom, which helps teachers learn to include authentic inquiry into their courses.

The Illinois Virtual School expects to serve an estimated 4,000 students in fiscal year 2017. As of March 2017, the following summarizes enrollments for the spring semester through IVS:

<u>Original Credit:</u>	<u>Credit Recovery:</u>	<u>Professional Development:</u>
Enrollments – 1,217	Enrollments - 211	Enrollments - 347
Schools Served - 182	Schools Served - 63	Teachers Served - 309
Students Served – 1,080	Students Served - 184	Courses Offered - 11
Courses Offered - 127	Courses Offered - 27	

### **Expected Outcome(s) of Agenda Item**

It is expected the Board will authorize the State Superintendent to enter into an IGA with Regional Office of Education #48 – Peoria County for FY 2018 for one year with the total of the contract not to exceed \$2.7 million, pending state appropriation.

### **Background Information**

The Illinois Virtual High School (IVHS) began in January 2001, pursuant to Board action. The Illinois State Board of Education ran the program from 2001-03. The Illinois Math and Science Academy assumed day-to-day operations in 2003.

ISBE released a Request for Sealed Proposals (RFSP) in 2008 for the administration and management of the Illinois Virtual School (IVS), which would expand to include professional development offerings for teachers as well as continue to offer high-quality, standards-based courses for students in grades 5-12. These courses would be taught by highly qualified Illinois-certified teachers.

Regional Office of Education #48 – Peoria County was the successful bidder. The administrator has completed a full course review since assuming management of IVS; moved to a new learning management system; added enhanced and additional course offerings; worked with districts to design and deliver customized courses; revised teacher selection, training and competition; and developed online courses for Illinois teachers to support state and regional initiatives. Moreover, requirements within the Every Student Succeeds Act create the opportunity to expand the scope of services of IVS in order to ensure that every child has access to a challenging academic curriculum and a well-rounded education (e.g., access to Advanced Placement (AP)/International Baccalaureate (IB) courses and enrichment/acceleration opportunities) that, while educationally appropriate, are not available at a school site.

### **Financial Background**

On April 1, 2009, the Illinois State Board of Education entered into an IGA with Regional Office of Education #48 – Peoria County for \$1,874,822 through June 30, 2010, with six possible one-year renewals. The contract to administer and manage the Illinois Virtual School was procured through the use of an RFSP. The IGA has been renewed annually through FY 2017.

This request is to enter into an IGA from July 1, 2017, through June 30, 2018, for up to \$2.7 million, subject to state appropriation. The additional funding of \$1.5 million in FY 2018 would provide support to school districts that currently are unable to provide access for students to participate in AP/IB courses through the IVS. This IGA will be funded by State and District Technology Support (formerly Technology for Success) and \$250,000 from IDEA discretionary funds for the design, delivery, and facilitation of an online Registered Nursing program.

The financial background of this contract/grant is illustrated in the table below:

	Current Contract State Funding	Current Contract Federal Funding		Requested Additional State Funding	Requested Additional Federal Funding	Total Contract per Fiscal Year
FY09	\$200,000	\$24,995				<b>\$224,995</b>
FY10	\$1,449,827	\$200,000				<b>\$1,649,827</b>
FY11	\$1,160,000	\$120,000				<b>\$1,280,000</b>
FY12	\$1,200,000	\$250,000				<b>\$1,450,000</b>
FY13	\$1,200,000					<b>\$1,200,000</b>
FY14	\$1,200,000	\$250,000				<b>\$1,450,000</b>
FY15	\$950,000	\$250,000				<b>\$1,200,000</b>
FY16	\$950,000	\$250,000				<b>\$1,200,000</b>
FY17	\$950,000	\$250,000				<b>\$1,200,000</b>
FY18				\$2,450,000	\$250,000	<b>\$2,700,000</b>
<b>Total</b>	<b>\$9,259,827</b>	<b>\$1,594,995</b>		<b>\$2,450,000</b>	<b>\$250,000</b>	<b>\$13,554,822</b>

**Business Enterprise Program (BEP)**

Not applicable.

**Analysis and Implications for Policy, Budget, Legislative Action, and Communications**

**Policy Implications:** Approval of the IGA with the Regional Office of Education #48 – Peoria County will allow the IVS to operate and provide needed services to the students and teachers of Illinois.

**Budget Implications:** State funding sources currently support this effort. The IGA may need to be rebid during FY 2019.

**Legislative Action:** None required.

**Communication:** None required.

**Pros and Cons of Various Actions**

**Pros:** Approval of the IGA renewal with Regional Office of Education #48 – Peoria County will allow services to be delivered to provide continued support for operation of the Illinois Virtual School.

**Cons:** Funding for this IGA is dependent upon state money.

**Superintendent’s Recommendation**

I recommend that the following motion be adopted:

The State Board of Education hereby authorizes the State Superintendent to enter into a one-year Intergovernmental Agreement with the Regional Office of Education #48 – Peoria County through June 30, 2018, not to exceed \$2.7 million. This contract is for the administration and management of the Illinois Virtual School.

**Next Steps**

Upon Board authorization, agency staff will commence the process of executing an IGA in accordance with the approved motion pending state appropriation.



**ILLINOIS STATE BOARD OF EDUCATION MEETING**  
**April 13, 2017**

**TO:** Illinois State Board of Education

**FROM:** Tony Smith, Ph.D., State Superintendent of Education   
Robert Wolfe, Chief Financial Officer 

**Agenda Topic:** Special Education Expenditures and Receipts Report – 2017

**Materials:** 2017 Annual Report (Alphabetical and Descending Order)

**Staff Contact(s):** Deb Vespa, School Business Services

**Purpose of Agenda Item**

School Business Services Division requests the Board to authorize the State Superintendent to submit to the General Assembly and Governor this Special Education Expenditures and Receipts Report, which identifies each school district's special education expenditures, receipts, and net special education expenditures over receipts, per Section 2-3.145 [105 ILCS 5/2.3.145]. This report is due May 1 each year.

**Relationship to the State Board's Strategic Plan and Implications for the Agency and School Districts**

This report is indirectly related to all goals of the State Board's strategic plan, as it reflects the additional funding school districts required for special need services. Additional funding would allow school districts to put additional funding toward achieving each goal more readily.

**Background Information**

Section 2-3.145 mandates that the Illinois State Board of Education (ISBE) submit to the General Assembly and the Governor an annual report that designates school districts' special education expenditures, receipts, and net special education expenditures over receipts. The receipts are to be specified as local, state, and federal. The calculation utilizes data ISBE receives on school district Annual Financial Reports, Pupil Transportation Claims, the Fall Housing Reports/Student Information System, and the Funding and Child Tracking System (FACTS).

Legislative sponsors and educational stakeholders held discussions and agreed to the following assumptions, which have been used in each report since the passage of the legislation in fiscal year 2008.

- The FACTS Report collects each identified special education student's enrollment in special education and the Educational Environment (EE) for each student. The EE defines a range of time the student receives regular services. For example, a student with an EE code of 02 is defined as "40 percent – 79 percent inside the regular classroom." Thus, all students with an EE code of 02 are counted as receiving 60 percent special education services.
- Expenditures that are directly related to special education services are allocated 100 percent as special education. These expenditures include special education instructional programs, special education private tuition, speech pathology and audiology services, etc. (See Appendix B of the attached report.)

- For expenditures that lend greater support to special education, the ratio of total special education child headcount to total child headcount is utilized to allocate the expenditures to special education. These costs include health services, office of the principal services, etc. (See Appendix B, 25.799 percent.)
- Expenditures that are not directly related to special education services are allocated utilizing the ratio of special education full-time equivalent count to the total child headcount for each district. These costs include guidance services, assessment and testing, etc. (See Appendix B, 10.496 percent.)
- Revenues that are directly related to special education services are allocated 100 percent as special education. These revenues include special education purposes levy, special education tuition, special education personnel reimbursement, etc. (See Appendix B.)
- Revenues that are not directly related to special education services are allocated utilizing the ratio of special education full-time equivalent count to the total child headcount for each district. These revenues include general purpose levies, general state aid, etc. (See Appendix B, 10.496 percent.)
- ISBE does not collect the percent of time ancillary services, such as social work, psychological, and other support services, are utilized for special education purposes. Therefore, these expenditures are allocated as follows: (See Appendix B.)
  - Attendance and Social Work Services—90 percent;
  - Psychological Services—90 percent; and
  - Other Support Services—5 percent.
- Chicago School District 299 receives a predetermined amount of special education funding within its block grant that incorporates special education funding as well as other state funding. Each year, the block grant revenue is reviewed and the percentage dedicated to special education is determined and utilized within their calculations. It is important to note that Public Act 97-0238, effective July 1, 2011, requires that Chicago School District 299 submit data for grants and mandated categorical programs that are paid within the Educational Block Grant in the same manner as required of other districts. This data has been incorporated in the calculations for Chicago School District 299. The public act does not change the current block percentages or the amounts that are due to Chicago School District 299.

The analysis of the Chicago School District Educational Services Block Grant reflects that the district received \$252 million more in the block grant than it would have received if it was required to file a specific claim for each type of funding in the block grant for school year 2015-16. Of the \$252 million, \$242.5 million (96.2 percent) is attributed to special education services. The Special Education Expenditures and Receipts Report reflects that the Chicago School District spent \$195.8 million more in special education dollars than revenue received, or \$3,060 per child. If the district's block grant special education funding was decreased by the \$242.5 million denoted above, Chicago School District's special education expenditures would be \$438.3 million in excess of the revenue realized. This would equate to \$6,849 per special education child, which is \$2,090 more than the state net expenditure per child count of \$4,759 but within the range for North and West Cook County. See Chart 1 below.

This is the 11th year for this report and these assumptions were followed consistently each year.

Chart 1 below denotes the overall amount of net expenditures districts incur after deducting local, state, and federal revenues allocated to special education, by geographic region. The substantial increase to Chicago School District's cost per child headcount is due to decreasing special education child headcount, decreasing local revenues, and delayed payments for the Educational Services Block Grant. Chicago School District 299 has realized the largest percentage increase over the 2014 report (234.4 percent), followed by West Cook County (23.2 percent) and then North Cook County (22.8 percent).

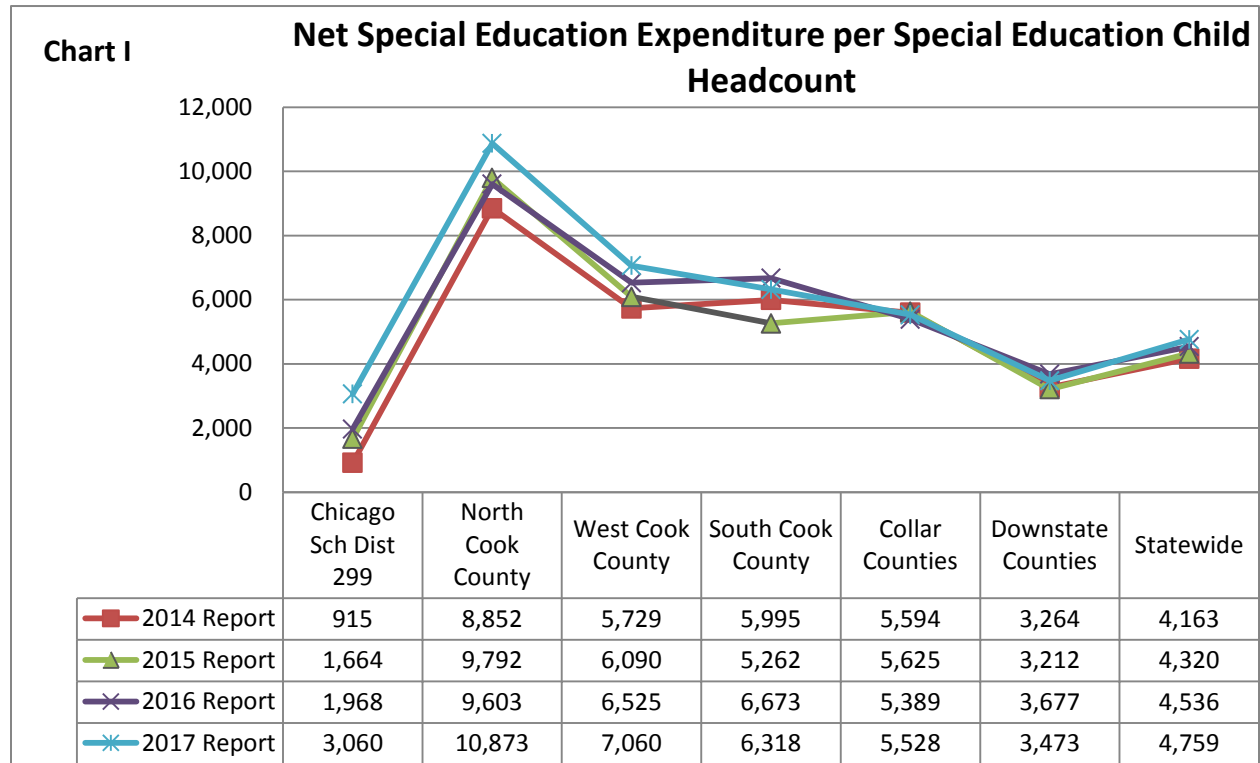
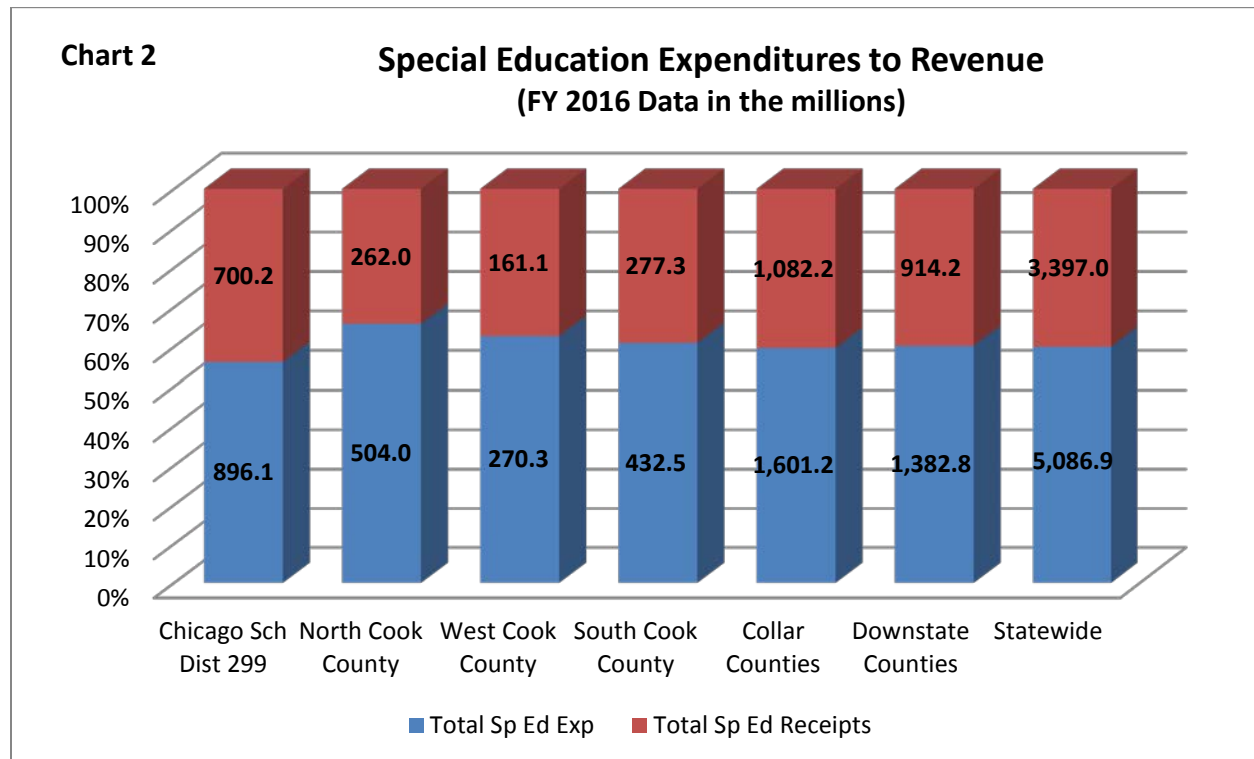


Chart 2 below reflects the amount of allocated special education expenditures compared to the allocated special education revenue, per geographic region.



As Chart 3 reflects, with the exception of Chicago School District 299, the percentage of unreimbursed special education expenditures has remained fairly consistent within each geographical region.

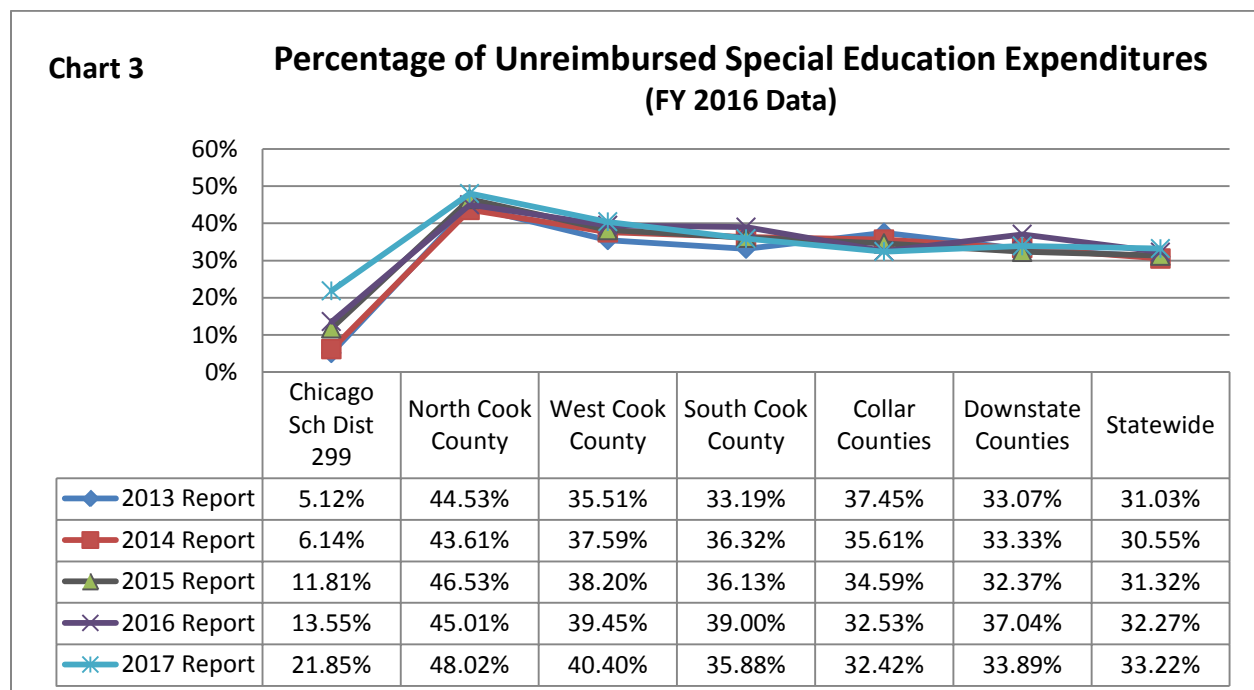


Table 1 reflects the total amount calculated for the estimated net special education expenditures after deduction of a proportionate share of local funds received and specific state and federal funds received.

**TABLE 1**

<b>Estimated Special Education Net Expenditures (\$ in Billions)</b>					
Fiscal Year	Estimated Special Education Expenditures (A)	Proportionate Share of Local Funds (B)	State Funding (C)	Federal Funding (D)	Net Special Education Expenditures (A – B – C – D)
2008	\$4.0	\$0.9	\$1.4	\$0.4	\$1.3
2009	3.8	0.9	1.4	0.4	1.1
2010	4.4	0.9	1.5	0.7	1.3
2011	4.5	0.9	1.6	0.7	1.3
2012	4.6	0.9	1.7	0.6	1.4
2013	4.8	1.0	1.8	0.5	1.5
2014	4.9	1.1	1.8	0.5	1.5
2015	5.0	1.2	1.7	0.5	1.6
2016	5.1	1.3	1.6	0.5	1.7

Because of the requirements for the Maintenance of Fiscal Effort, the appropriation for state special education funding has remained consistent over the past years. If maintenance of fiscal effort is not maintained, the state would lose one dollar of federal funding for every state dollar budget reduction for special education.

As denoted in Table 2, the appropriation per student increased each year through FY 2015. In FY 2016, it remained the same as it had been in FY 2015.

**TABLE 2**

<b>State Special Education Appropriation (\$ in Billions)</b>		
Fiscal Year	State Appropriation	Special Education Appropriation per Student
2008	\$1.3	\$4,112
2009	1.4	4,408
2010	1.5	4,825
2011	1.5	4,891
2012	1.5	5,014
2013	1.5	5,200
2014	1.5	5,345
2015	1.5	5,355
2016	1.6	5,355

**Analysis and Implications for Policy, Budget, Legislative Action, and Communications**

**Policy Implications:** This report is based upon limited data received by ISBE.

**Budget Implications:** Legislation has been previously introduced that would allow school districts to levy a tax when special education expenditures are greater than the revenue received.

**Legislative Action:** The report will be submitted to the General Assembly and Governor by May 1, 2017.

**Communication:** The report will be posted on the ISBE website.

**Pros and Cons of Various Actions**

**Pros:** This report demonstrates the high costs that school districts incur to provide necessary special education services to their students.

**Cons:** The calculations for this report are limited to the data collected by ISBE and should not be perceived as reflecting the exact amount of “unreimbursed” special education costs incurred by each school district.

**Superintendent’s Recommendation**

I recommend that the following motion be adopted:

The State Board of Education hereby authorizes the State Superintendent to forward the Special Education Expenditures and Receipts Report to the General Assembly and Governor by May 1, 2017.

**Next Steps**

Upon board authorization, agency staff will forward the report to the General Assembly and Governor and post the report on the ISBE website.

**ILLINOIS STATE BOARD OF EDUCATION MEETING**  
**April 13, 2017**

**TO:** Illinois State Board of Education

**FROM:** Tony Smith, Ph.D., State Superintendent of Education *AS*  
Melissa Oller, Chief Internal Auditor *MO*

**Agenda Topic:** Presentation of Fiscal Year 2016 Statewide Single Audit Report

**Materials:** FY 2016 Statewide Single Audit Report (sent under separate cover)

**Purpose of Agenda Item**

The Internal Audit Division requests the Board accept the FY 2016 Statewide Single Audit Report, as it relates to reported ISBE findings detailed on pages 162–179.

**Relationship to State Board's Strategic Plan and Implications for the Agency**

The acceptance of this report confirms the Board's continued efforts to ensure compliance with federal rules and regulations that are required to support the achievement of all goals identified in the Board's strategic plan.

**Expected Outcomes of Agenda Item**

It is expected the Board will be informed of the issues identified by the Office of the Auditor General in the FY 2016 Statewide Single Audit Report and accept the audit.

**Background Information**

The Auditor General annually conducts a Statewide Single Audit of all major programs (FY 2016 threshold for Type A major programs was \$43,148,319 in expenditures), as required by the Federal Single Audit Act. The primary focus of this audit is to determine compliance with federal program and administrative requirements and the adequacy of internal controls to ensure such compliance and accuracy of reporting.

**Analysis and Implications for Legislative Action and Communications**

**Legislative Action:** This audit will be reviewed by the Legislative Audit Commission.

**Communication:** The audit is issued by the Auditor General and is available to the public. Findings are sent to the office of the federal agency responsible for the subject program by the Auditor General. The federal agency may request additional information regarding the adequacy and status of the corrective action plan or direct ISBE to take additional corrective actions. Upon resolution, the responsible federal agency will issue a program determination letter noting the finding is resolved and closed.

**Superintendent's Recommendation**

I recommend that the following motion be adopted:

The State Board of Education hereby accepts the Office of the Auditor General's State of Illinois Single Audit Report for the year ended June 30, 2016, as it relates to ISBE.

**Next Steps**

No further actions necessary.

**ILLINOIS STATE BOARD OF EDUCATION MEETING**  
**April 13, 2016**

**TO:** Illinois State Board of Education

**FROM:** Tony Smith, Ph.D., State Superintendent of Education *AS*  
Jason Helfer, Ph.D. Deputy Superintendent of Teaching and Learning *JH*

**Agenda Topic:** Passing Score for the Four Middle Grades (5-8) Content Tests (Language Arts, Mathematics, Science, Social Science)

**Materials:** Appendix A—Recommended Cut Scores

**Staff Contacts:** Emily Fox, Division Administrator, Educator Effectiveness

**Purpose of Agenda Item(s)**

The purpose of this agenda item is to approve the passing score for the four middle grades (5-8) (Language Arts, Mathematics, Science, Social Science) content tests that will be used for individuals who wish to obtain a middle grades endorsement.

**Relationship to Implications for the State Board's Strategic Plan**

The setting of a passing score supports the Board's goal that all students will be supported by highly prepared and effective teachers and school leaders.

In order to ensure that the above goal is met, candidates in teacher preparation programs are required to successfully complete a series of licensure exams assessing candidate knowledge on content and pedagogy. A content test, focused on the candidate's specific area of preparation, must be successfully completed prior to student teaching. A passing score on the content test provides assurance that, prior to licensure, educators have demonstrated a level of mastery of the content necessary to begin a career as a teacher.

**Background Information**

Teacher candidates must successfully complete a licensure exam in their respective content area (e.g., Language Arts, Mathematics, Science, Social Science) in order to receive licensure as an Illinois teacher. Each middle grades test consists of 80 scorable items.

The standards on which the assessments are based are contained in 23 Illinois Administrative Code Parts 21 and 27. The standards in Part 21 were adopted in 2013; middle grades preparation programs were required to align their programs to the standards. Standard-setting panels were established for each of the four middle grades (5-8) tests (Language Arts, Mathematics, Science, Social Science). The standard-setting process resulted in separate cut score recommendations for each of the four middle grades tests. Fifteen educators served on the Language Arts panel, 21 educators served on the Mathematics panel, 17 educators served on the Science panel, and 20 educators served on the Social Science panel.

The four panels met on March 7-8, 2017, to participate in passing score review conferences for the four new Illinois Licensure Testing System (ILTS) middle grades content tests. These tests became operational on February 20, 2017.



Each panel was composed of Illinois public school teachers who are endorsed and practicing in the field of middle grades education in one of the four content areas and educator preparation faculty members who are preparing future Illinois middle grades education teachers.

Evaluation Systems group of Pearson, the ILTS testing contractor, provided training in the passing score recommendation process. Panelists were first instructed on the expectations of the “Just Acceptably Qualified Candidate” (JAQC). Panelists were provided with detailed descriptors of JAQC and were asked to refer to the descriptors several times throughout the conference.

The Just Acceptably Qualified Middle Grades Candidate (AMLE<sup>1</sup> Acceptable):

- Middle level teacher candidates demonstrate their knowledge of the concepts, principles, theories, and research about young adolescent development. They apply this knowledge in their practice.
- Middle level teacher candidates create supportive learning environments that promote the healthy development of diverse populations of young adolescents.
- Middle level teacher candidates assess the diverse developmental levels of their students and use this information when selecting instructional strategies and making curricular decisions.
- Middle level teacher candidates articulate and apply their understanding of the diversities of young adolescent development as they work successfully within middle level school organizations and engage in middle level programs and practices.
- Middle level teacher candidates demonstrate depth and breadth of subject matter content knowledge in the subjects they teach.
- Middle level teacher candidates demonstrate their ability to use content-specific teaching and assessment strategies and integrate information literacy skills and technologies into the subjects they teach.
- Middle level teacher candidates demonstrate their knowledge of state, national, and common core middle level curriculum standards for student learning. They use this knowledge in their teaching.
- Middle level teacher candidates develop and utilize middle level curriculum that is relevant, challenging, integrative, and exploratory.
- Middle level teacher candidates demonstrate an understanding of the interdisciplinary and integrated nature of knowledge and teach in ways that enable young adolescents to make connections among subject areas, their interests, and experiences.
- Middle level teacher candidates demonstrate an understanding of the knowledge base underlying the philosophical and historical foundations of developmentally responsive middle level education. They understand that the implementation of successful programs, practices, and schools can occur in a variety of organizational patterns that enroll young adolescents (e.g., grade 6-8, K-8, 7-12). They apply this knowledge in their practice.
- Middle level teacher candidates articulate the rationale for developmentally responsive and socially equitable practices, and they use this knowledge within the context of the school setting
- Middle level teacher candidates demonstrate their knowledge of content-specific teaching and assessment strategies by using them successfully in their teaching.
- Middle level teacher candidates create challenging, culturally sensitive, and developmentally responsive learning experiences that encourage exploration, creativity,

---

<sup>1</sup> Association of Middle Level Education.

and information literacy skills (e.g., critical thinking, problem solving, evaluation of information gained).

- Middle level teacher candidates understand the multiple roles of assessment and use this knowledge to create formative and summative tools. They use assessment data to inform their instruction (e.g., adjust pace, differentiate for individuals, create meaningful learning experiences, and implement effective lessons).
- Middle level teacher candidates demonstrate their ability to motivate young adolescents. They facilitate student learning through developmentally responsive materials and resources (e.g., technology, manipulative materials, information literacy skills, and contemporary media).
- Middle level teacher candidates demonstrate their ability to increase student motivation for learning by establishing productive learning environments for all young adolescents (e.g., one that is equitable, inclusive, and caring; that employs research-based methodologies; fosters trusting relationships; sets rigorous academic expectations; and includes the skilled use of technology).
- Middle level teacher candidates demonstrate the components of middle level education and understand the interdependent relationships among all professionals who serve young adolescents (e.g., interdisciplinary teams, school counselors, social service workers, home-school coordinators, and community agencies). They participate as members of student support systems.
- Middle level teacher candidates advocate for young adolescents and middle level education (e.g., school personnel and family members).
- Middle level teacher candidates can articulate the knowledge base related to working collaboratively with family and community members. They communicate with parents and community members to improve education for all young adolescents.
- Middle level teacher candidates demonstrate appropriate ethical behaviors and professional competence. They recognize the impact of their behaviors on young adolescents.
- Middle level teacher candidates engage in professional development opportunities that extend their knowledge and skills.

Following the JAQC discussions, panelists began item-rating activities. This work occurred through multiple rounds. Each round resulted in a more refined judgment on scorable items. In Rounds 1 and 2, committee members were provided training on how to make judgments for each scorable multiple-choice question regarding the expected performance level of “just acceptably qualified” entry-level middle grades candidates in Illinois.

Once the Round 1 ratings were complete, Evaluation Systems analyzed the data and provided panelists with summaries of their Round 1 results for each test. After discussing the rating summaries, committee members had an opportunity to make revisions to their Round 1 item level judgments during Round 2.

In Round 3, the Round 2 individual item ratings were calculated into test-based passing scores for each test. Based on the information provided in Round 3, panel members were then asked to provide Round 3 multiple-choice passing score judgments for each subtest.

Based upon the results of the Round 3 test-based judgments, panel-recommended passing scores were calculated for each test. (See Appendix A-Table 2.) Standard Error of Measurement (SEM) adjustments are also provided above and below the panel-recommended cut score for each subtest.

Table 2 provides information on SEM adjustments for each ILTS middle grades content test. The cut scores recommended by the panel are provided for each test, along with cut scores at 1 and 2 SEM adjustments above and below the panel recommendations. Please note that the final approved cut scores will be converted to the 100-300 scale, with a 240-scaled score representing the approved raw cut score for each subtest.

Pearson was not able to provide impact data that would show the percentage of candidates who passed at the panel-recommended cut scores and the cut scores at 1 and 2 SEMs above and below the panel recommendation due to the low number of candidates who have completed the exam.<sup>2</sup> Therefore, pass rates at the panel-based recommendation and the standard error adjustments are unavailable at this time.

This information was shared with the State Educator Preparation and Licensure Board (SEPLB). On April 7, 2017, SEPLB recommended the passing score for the four middle grades (5-8) (Language Arts, Mathematics, Science, Social Science) content tests that will be used for individuals who wish to obtain a middle grades endorsement.

### **Analysis and Implications for Policy, Budget, Legislative Action and Communications**

**Policy Implications:** Approving the cut score will ensure that the four middle grades (5-8) (Language Arts, Mathematics, Science, Social Science) content tests are aligned with the state standards for middle grades (23 Illinois Administrative Code 21). All institutions of higher education with approved middle grades preparation programs have previously provided evidence of program alignment with the state middle grades standards.

**Budget Implications:** None

**Legislative Action:** None

**Communications:** Information regarding the new passing scores will be communicated with the field.

### **Pros and Cons of Various Actions:**

The four middle grades (5-8) (Language Arts, Mathematics, Science, Social Science) content tests were released in February 2017. Since that time, educators have completed the exam and additional educators continue to register for the exam. Until a cut score is approved, those candidates who have completed the test will be unable to enroll in student teaching. A passing score on the content test is required prior to student teaching, per 23 Illinois Administrative Code 25.720.

### **Superintendent's Recommendation:**

I recommend the following motion be adopted:

The State Board of Education hereby approves the passing scores for middle grades content exams in Language Arts, Mathematics, Science, Social Science.

### **Next Steps:**

ISBE staff will provide information concerning the revised passing scores to institutions of higher education.

---

<sup>2</sup> To date, fewer than 30 Illinois candidates have taken any of the new middle grades content tests.

## Appendix A

### Recommended-Cut Scores for Middle Grades (5-8) content tests

#### Option to Consider

1. Set cut-scores at minus 1 SEM below the committee recommendations and revisit the cut-scores in one year.
  - a. Rationale
    - i. This is a new assessment with a non-compensatory design. Candidates and EPPs would have some time to adjust to the new standards, requirements, and assessment format (non-compensatory design).
    - ii. Very few candidates have taken these subtests (less than 30 Illinois candidates) and there is no data on their performance.
    - iii. Pass rate data would be available in one year when cut-scores could be revisited.

**Table 2**  
**Panel-Recommended Cutscores (PRC) with SEM ADJUSTMENTS**  
 \*All Middle Grades tests consist of 80 scorable items.

Field	-2 SEM	-1 SEM	PRC	+1 SEM	+2 SEM
<b>Middle Grades Language Arts (201)</b>	47	52	56/80	60	64
<b>Middle Grades Mathematics (202)</b>	44	48	52/80	57	61
<b>Middle Grades Science (203)</b>	48	52	56/80	60	64
<b>Middle Grades Social Science (204)</b>	36	41	45/80	50	54

**ILLINOIS STATE BOARD OF EDUCATION MEETING**  
**April 13, 2017**

**TO:** Illinois State Board of Education

**FROM:** Tony Smith, Ph.D., State Superintendent of Education *AMS*  
Robert Wolfe, Chief Financial Officer *RW*

**Agenda Topic:** Review of Annual Financial Profile

**Materials:** 2017 Financial Profile Report  
Appendix A-F

**Staff Contact(s):** Deb Vespa, Division Administrator, School Business Services

**Purpose of Agenda Item**

To provide the Board information regarding the financial condition of Illinois' public school districts based upon the 2017 School District Financial Profile designations from fiscal year 2016 data and to have the Board review and approve the Financial Watch List.

**Relationship to/Implications for the State Board's Strategic Plan**

The Financial Profile, which assesses the financial position of school districts, supports all of the Board's strategic goals. Districts in sound financial standing are better able to meet the needs of their students.

Every child in each public school system in the State of Illinois deserves to attend a system wherein...

- All kindergartners are assessed for readiness.
- Ninety percent or more of third-grade students are reading at or above grade level.
- Ninety percent or more of fifth-grade students meet or exceed expectations in mathematics.
- Ninety percent or more of ninth-grade students are on track to graduate with their cohort.
- Ninety percent or more of students graduate from high school ready for college and career.
- All students are supported by highly prepared and effective teachers and school leaders.
- Every school offers a safe and healthy learning environment for all students.

**Background Information**

Section 1A-8 of the School Code states, "To promote the financial integrity of school districts, the State Board of Education shall be provided the necessary powers to promote sound financial management and continue operation of the public schools." The Financial Profile assists State Board staff, district administrators, and school boards in promoting sound financial management. The School District Financial Profile is created following an analysis of key fiscal indicators and provides a score and designation for each district. The designation categories are (Table 1):

<b>Table 1</b>	<b>Designation</b>	<b>Score</b>
	Financial Recognition (highest category of financial strength)	4.00 – 3.54
	Financial Review	3.53 – 3.08
	Financial Warning	3.07 – 2.62
	Financial Watch	2.61 – 1.00

There are five indicators that determine the overall score for a school district:

Fund Balance to Revenue Ratio – This indicator reflects the overall financial strength based upon the percentage of reserves a district has compared to its annual revenues. A 25 percent or higher reserve will garner a score of 4.00.

Expenditure to Revenue Ratio – This indicator identifies how much is expended for each dollar received. A district spending \$1.00 or less for every dollar of revenue it is receiving will garner a score of 4.00.

Days Cash on Hand – This indicator provides a projected estimate of the number of days a district could meet operating expenditures provided no additional revenues were received. A district that has at least 180 days of cash on hand will garner a score of 4.00.

Percent of Short-Term Borrowing Ability Remaining – This indicator measures the percentage of debt margin that is available to a district. A district with 75 percent or more of the debt margin being available for Short-Term Borrowing will garner a score of 4.00.

Percent of Long-Term Borrowing Ability Remaining – This indicator measures the percentage of debt margin that is available to a district. A district with 75 percent or more of the debt margin being available for Long-Term Borrowing will garner a score of 4.00.

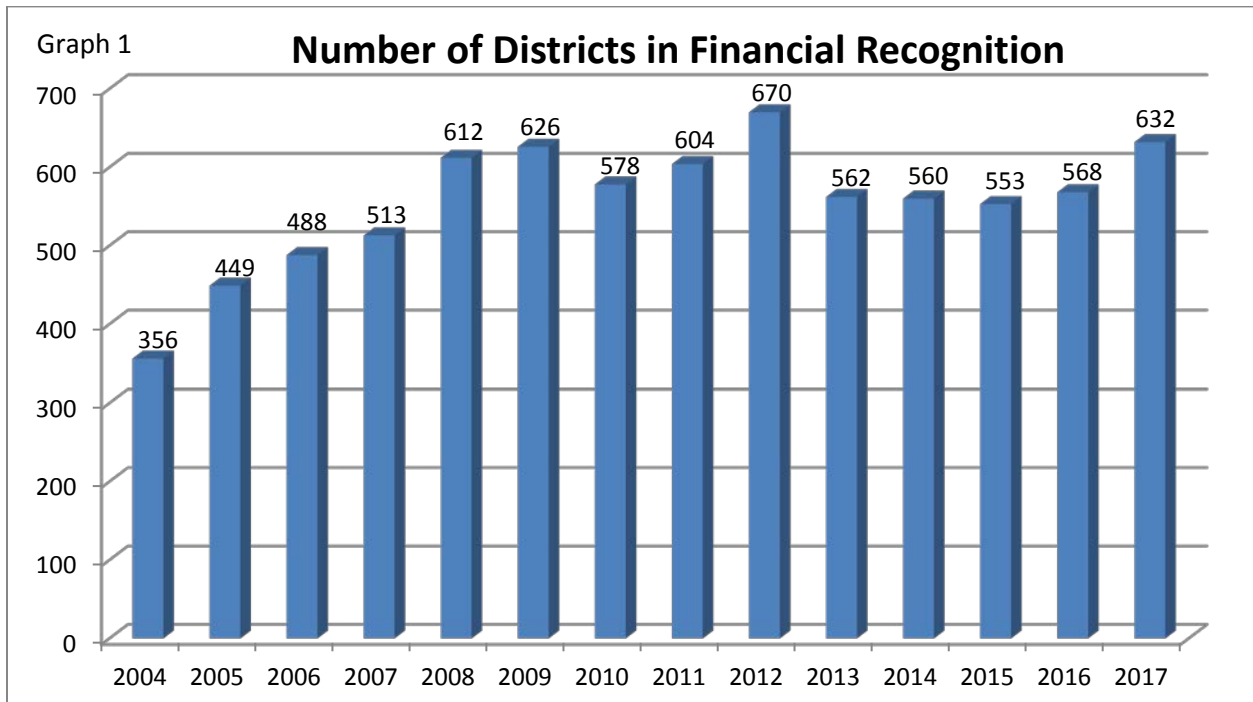
### **Financial Profile History**

This is the 14th year that the Financial Profile has been used to evaluate districts.

- Beginning with the 2004 Financial Profile through the 2009 Financial Profile, the number of districts in Financial Recognition status increased each year before declining in FY 2010.
- The highest number of districts in Financial Recognition was realized in FY 2012.
- Districts received American Recovery and Reinvestment Act (ARRA) funds in FY 2009 through FY 2014. The most funding was in program years 2009 and 2010, \$1.032 billion and \$1.279 billion, respectively.
- The number of districts realizing Financial Recognition for 2013 through 2015 has been fairly consistent with a slight decrease each year in spite of financial difficulties, decreasing equalized assessed valuations (EAV), prorated state funding, and delayed payments.

The 2016 Financial Profile and the 2017 Financial Profile reflect an increase in the number of districts that are designated as Financial Recognition. This is due to a slight increase in EAV and revenues. Districts also continue to incur debt to meet operational needs.

See Graph 1 for the number of districts in Financial Recognition for the Financial Profile years 2004 through 2017.



### 2017 Financial Profile Analysis

For the 2017 Financial Profile, the number of districts designated in Financial Recognition increased by 64 districts overall when compared to 2016. This is due to economic improvement, increased funding, and the issuance of operational debt:

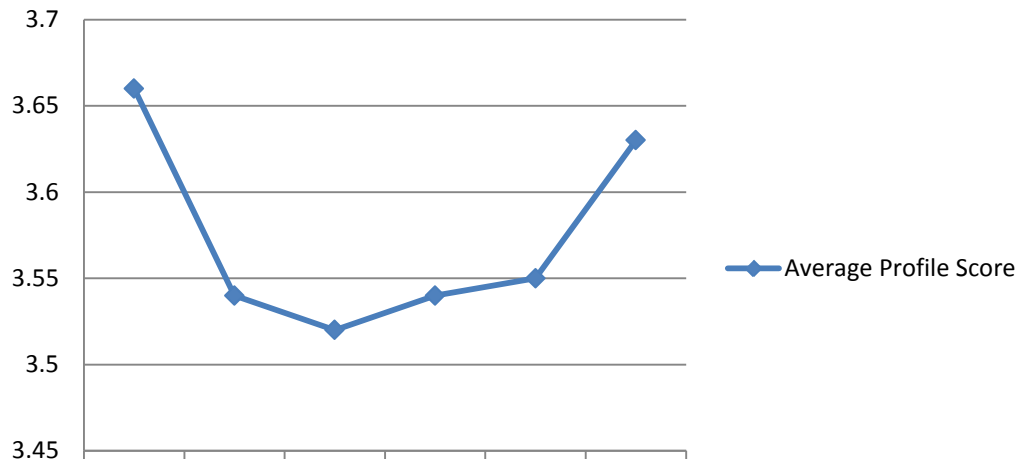
- EAV increased for the second year in a row (2.1 percent).
- Total operational revenues increased by \$553.5 million (2.4 percent).
  - This does not include the amount of delayed mandated categorical payments of \$405.6 million.
- Total operational expenditures increased \$193.0 million or only 0.8 percent.
- Districts continue to issue long-term debt to sustain the need in the operational funds.
  - In FY 2016, districts incurred \$452.9 million in new long-term debt for operations compared to \$307.2 million in FY 2015.

The 2017 Financial Profile statewide average score increased to 3.63 from the 2016 average profile score of 3.55. Both years' scores are within the Financial Recognition designation.

Graph 2 reflects the average Financial Profile score for the 2012 through the 2017 Financial Profile.

Graph 2

### Average Profile Score Trend Line



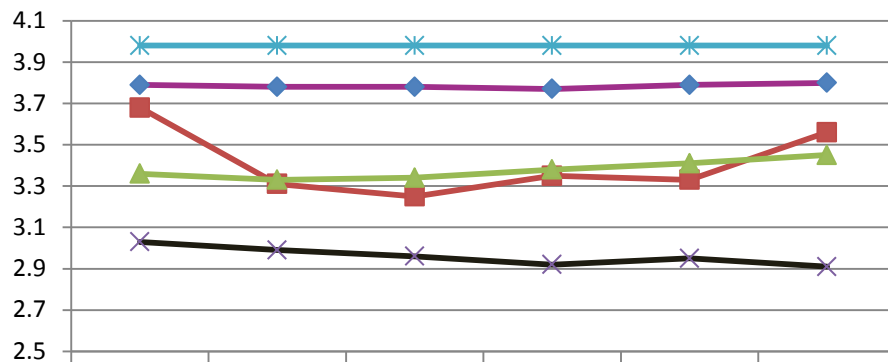
Average Profile Score

Year	2012	2013	2014	2015	2016	2017
Average Profile Score	3.66	3.54	3.52	3.54	3.55	3.63

The trend line displaying the various indicators in Graph 3 below provides insight to the increase in the number of districts in Financial Recognition and overall average Financial Profile score.

Graph 3

### Financial Profile Trend Line Indicators



Fund Balance to Revenue Ratio  
Expenditure to Revenue Ratio  
Days Cash on Hand  
Short-Term Debt  
Long-Term Debt

Year	2012	2013	2014	2015	2016	2017
Fund Balance to Revenue Ratio	3.79	3.78	3.78	3.77	3.79	3.80
Expenditure to Revenue Ratio	3.68	3.31	3.25	3.35	3.33	3.56
Days Cash on Hand	3.36	3.33	3.34	3.38	3.41	3.45
Short-Term Debt	3.98	3.98	3.98	3.98	3.98	3.98
Long-Term Debt	3.03	2.99	2.96	2.92	2.95	2.91

◆ Fund Balance to Revenue Ratio    ■ Expenditure to Revenue Ratio  
▲ Days Cash on Hand    ✱ Short-Term Debt  
✱ Long-Term Debt

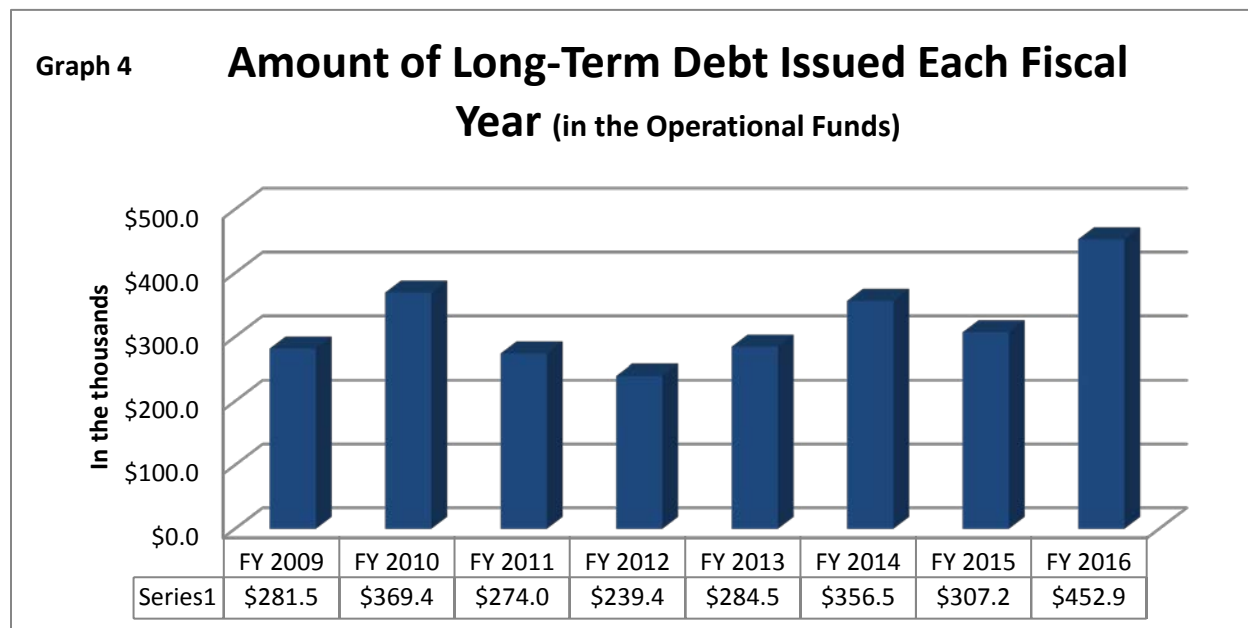
The average Fund Balance to Revenue Ratio score has remained constant over the past years, with a slight increase for the 2017 Financial Profile. On the average, the 2017 score of 3.80 reflects that districts have less than a 25 percent fund balance to revenue ratio, but at least a 10 percent ratio.



The average Expenditure to Revenue Ratio indicator trend line increased from last year's Financial Profile to this year's Profile. However, the average 2017 score of 3.56 reflects that districts continue spending more than they are realizing in revenue.

The Long-Term Debt indicator average score reflects a slight decrease, 2.91 for the 2017 Financial Profile compared to 2.95 for the 2016 Profile. An increase in EAV of 2.1 percent and the decrease in this indicator denote districts are borrowing more to meet operational needs.

In FY 2016, districts issued \$452.9 million in long-term debt in the operational funds. This is \$145.7 million (47.4 percent) more than the \$307.2 million in new debt that was issued in FY 2015. This increase could also be a result of district-issued debt in preparation for potential tax and debt legislative limitations. See Graph 4.



Of the 19 districts in Financial Watch, 12 districts were designated as Financial Watch last year as well. For 18 of the districts (excluding the Chicago School District 299 since it is discussed later):

- Eight districts' Financial Profile scores remained the same or improved.
- Ten districts receive 40 percent or more of their total state and local revenue from state sources.
- Ten districts incurred a tax year 2014 operating tax rate greater than the median operating tax rate for the same type of district.
- Six districts have greater days cash on hand for the current year than last year.
- Ten districts reduced their deficit spending or realized a surplus over the prior year.
- Five districts issued long-term debt in their operational funds.
- Seven districts issued short-term debt in their operational funds.

What this data communicates is that, for the most part, districts in Financial Watch are:

- Reliant upon state funding.
- Taxing at a higher rate than the median tax rate for like districts.
- Realizing improvements as denoted by improved Profile scores, some with greater days cash on hand, and deficit spending by a lesser amount or realizing a surplus when compared to the prior year.
- Issuing either long- or short-term debt to sustain operations.

This type of trend data is being reviewed and will be added to the Financial Profile next year to better portray each district's financial position and potential limiting financial factors.

Table 2 below summarizes the overall improvement to the 2017 Financial Profile. Districts move in and out of categories, but overall there are fewer districts in the three lowest categories of Financial Review, Financial Early Warning, and Financial Watch.

Table 2	2016 Financial Profile Based on FY 15 Revised Data		2017 Financial Profile Based on FY 16 Revised Data		Variance	
	#	%	#	%	#	%
Financial Recognition	568	66.3%	632	74.2%	64	7.9%
Financial Review	196	22.9%	154	18.1%	(42)	(4.8%)
Financial Early Warning	61	7.1%	47	5.5%	(14)	(1.6%)
Financial Watch	32	3.7%	19	2.2%	(13)	(1.5%)
Total	857	100.0%	852	100.0%	(5)	0.0%
General State Aid Proration	87.1%		92.1%		5.6%	

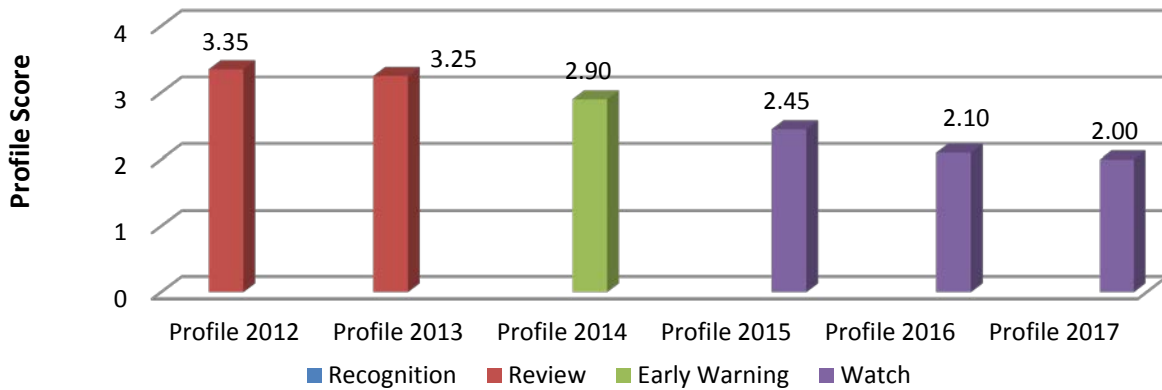
District budgets in the current fiscal year project the number of districts deficit spending will increase to 409 districts (48.0 percent) compared to 382 (44.8 percent) as reflected in the FY 2016 Annual Financial Reports. This increase in projected deficits could be related to the impact that delayed state payments is having on school districts. Because of the delayed payments, district administrators continue to make difficult choices of decreasing expenditures, incurring debt and/or eroding fund balances. What cannot be measured are the continued lost opportunities for children of the state.

Appendices A through F demonstrate the trends by geographic area for the overall average score as well as the indicators.

### **Chicago School District 299**

The Chicago School District's Financial Score continues to decline. For the 2014 Financial Profile, the district realized a Financial Early Warning designation score of 2.90. In 2015 and 2016, its score decreased to 2.45 and 2.10, moving it to a Final Watch designation. This year it remains in the Financial Watch designation, as its score declined even further to 2.00. This is the lowest score the district has received in the 14-year history of the Financial Profile. Graph 5 on the next page shows the district's financial designations over the past six years.

**Graph 5 Chicago School District 299 Financial Profile Score**



Graph 6 below shows the five-year trend of the Financial Profile indicators for the Chicago School District.

**Graph 6 Chicago Sch. Dist. 299 Financial Profile Trend Line Indicators**

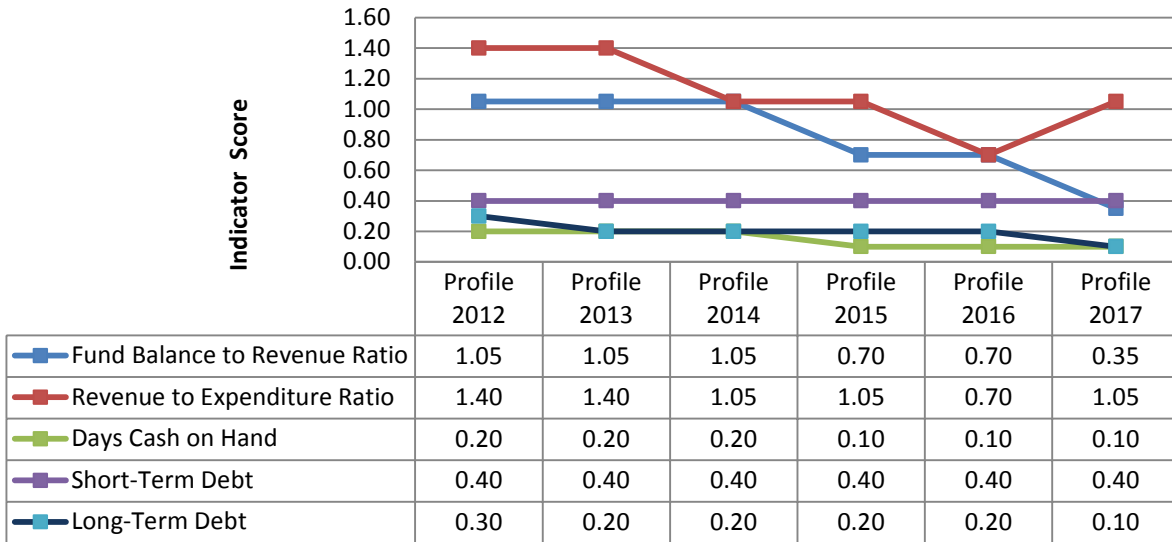


Table 3 below reflects the actual indicator calculations.

<b>Table 3 Indicators</b>	<b>Profile 2012</b>	<b>Profile 2013</b>	<b>Profile 2014</b>	<b>Profile 2015</b>	<b>Profile 2016</b>	<b>Profile 2017</b>
Fund Balance to Revenue Ratio	15.3%	18.1%	18.2%	8.6%	6.8%	(1.5%)
Revenue to Expenditure Ratio	\$0.94	\$0.95	\$1.028	\$1.097	\$1.154	\$1.092
Days Cash on Hand	77 Days	90 Days	82 Days	8 Days	18 Days	12 Days
Short-Term Debt	100%	100%	100%	100%	100%	100%
Long-Term Debt	50.74%	43.15%	29.75%	26.69%	30.01%	(37.59%)

Indicators in Table 3 reflect:

- The district's operational fund balance is equal to negative 1.5 percent of the revenue received. At the end of FY 2016, the ending operational fund balance for Chicago School District 299 was negative \$71.7 million compared to revenue received of \$4.8 billion, reflecting a decrease of 8.3 percent from the prior year. This is the first year a negative operational fund balance has been incurred.
- The district continues to deficit spend. For every dollar of revenue it receives, it spends \$1.092. The amount the district is deficit spending decreased by \$0.062 over the prior year. The FY 2016 Annual Financial Report reflects the district deficit spent by \$530.8 million in its operational funds. If the district continues to deficit spend by this amount next fiscal year and it does not realize any additional revenue, it will have a negative ending fund balance of \$602.5 million (ending fund balance of negative \$71.7 million and deficit spending of \$530.8 million).
- On June 30, 2016, the Chicago School District 299 had only 12 days cash on hand in its operational funds. This compares to 18 days last year.
- Due to a greater amount of long-term debt outstanding and compared to the maximum amount allowable, the Long-Term Debt indicator dropped to negative 37.59 percent. The 2016 Annual Financial Report reflects the issuance of bonds for the Debt Service Fund and the Capital Projects Fund. It does not reflect that any bond principal was received for the operational funds.
- The FY 2017 Budget reflects the district will be deficit spending by \$68.7 million in the operational funds. If this deficit is realized, the district will incur a negative fund balance in the operational funds of \$140.4 million. This will be the second year the district has realized a negative operational fund balance.

### In Summary

The 2017 Financial Profile (based upon FY 2016 financial data) reflects positive results due to increased EAVs and revenue, but it must be understood that these accomplishments were also realized through increased borrowing.

It must also be understood that the Financial Profile is statutorily required to be adjusted for delayed state payments. This does not reflect the hardship districts realize due to delayed state payments. In FY 2016, districts realized one delayed payment for the mandated categoricals. The delayed payments were not made to districts until December 2016, six months after the fact.

Districts have yet to receive any of the FY 2017 mandated categorical payments that they should be receiving. To date, two payments have been vouchered but neither has been paid. The first quarterly payments were vouchered in September 2016 and the second payments were vouchered in December 2016. The third quarterly payments are scheduled to be vouchered in this month. As of March 20, 2017, ISBE has not received payments of \$1.4 billion owed to Illinois public school districts.

While FY 2016 appears to have realized a slight improvement for school districts, because of the delayed payments, districts are realizing cash flow shortfalls that should be reflected with the 2018 Financial Profile. However, because the 2018 Financial Profile will have these delayed payments added in, the true picture will not be portrayed and will not convey the impact state funding is having on school districts and students' education.

### **Analysis and Implications for Policy, Budget, Legislative Action and Communications**

**Policy Implications:** If Board members approve the Financial Profile, they are also approving the districts categorized within the Financial Watch List. These districts will be designated as the districts ISBE will monitor more closely for the next year.

**Budget Implications:** The Financial Profile supports the need for state funding. The data also supports that districts have continued to decrease their expenditures and incur debt to sustain cash flow for operations.

**Legislative Action:** No legislative action is required at this time.

**Communication:** Each district's Financial Profile designation will be posted on the ISBE website.

### **Pros and Cons of Various Actions**

**Pro:** The approval of the Financial Watch List as designated by the Financial Profile allows ISBE staff to utilize the Financial Profile tool along with other reviews of a district's finances to assess the district's financial status.

**Con:** The Financial Profile is a snapshot in time and reflects the district's financial condition on June 30 of a specific fiscal year. The Financial Profile must be reviewed along with other financial data to assess the district's true financial status. However, in an attempt to portray each district's financial representation, to better explain a district's financial position, and to portray the potential limiting financial factors, the Financial Profile is being reviewed to include a section that portrays trend data for each district. This trend analysis will include a district's reliance on state funding, operating tax rates, days cash on hand, results of operations, and debt issuance. Improvements revealed through the trend data analysis could enhance districts' Financial Profile scores.

### **Superintendent's Recommendation**

I recommend that the following motion be adopted:

The Illinois State Board of Education hereby approves the financial designations of school districts as set forth in the 2017 Financial Profile Scores. These designations have been calculated using the revised methodology with data from the districts' Fiscal Year 2016 Annual Financial Reports and, furthermore, recognize that the districts designated on the Financial Watch List are those so identified from the 2017 Financial Profile calculations.

### **Next Steps**

ISBE staff will continue to review and monitor school districts on the Financial Watch List, provide technical assistance to districts in need, and recommend potential certification of districts to the Board.

# ILLINOIS STATE BOARD OF EDUCATION

## Fiscal Year 2017 School District Financial Profile Scores, based upon Fiscal Year 2016 Annual Financial Reports



James T. Meeks  
Chairman

Tony Smith, Ph.D.  
State Superintendent of Education

**Illinois State Board of Education**  
**2017 School District Financial Profile Scores**  
**Based on Fiscal Year 2016 Annual Financial Reports**

Enclosed are the 2017 School District Financial Profile scores based on the Fiscal Year 2016 Annual Financial Reports. Financial profile calculations for school districts are determined using five key indicators:

- Fund Balance to Revenue Ratio
- Expenditure to Revenue Ratio
- Days Cash on Hand
- Percentage of Remaining Short-Term Borrowing Ability
- Percentage of Remaining Long-Term Borrowing Ability

A detailed explanation of these indicators and the Financial Profile calculation formulae are shown in Appendix A to the report. They are also available on the ISBE website at <http://www.isbe.net/sfms/afr/profile.pdf>

**Background Information**

Section 1A-8 of the School Code states, “To promote the financial integrity of school districts, the State Board of Education shall be provided the necessary powers to promote sound financial management and continue operation of the public schools.”

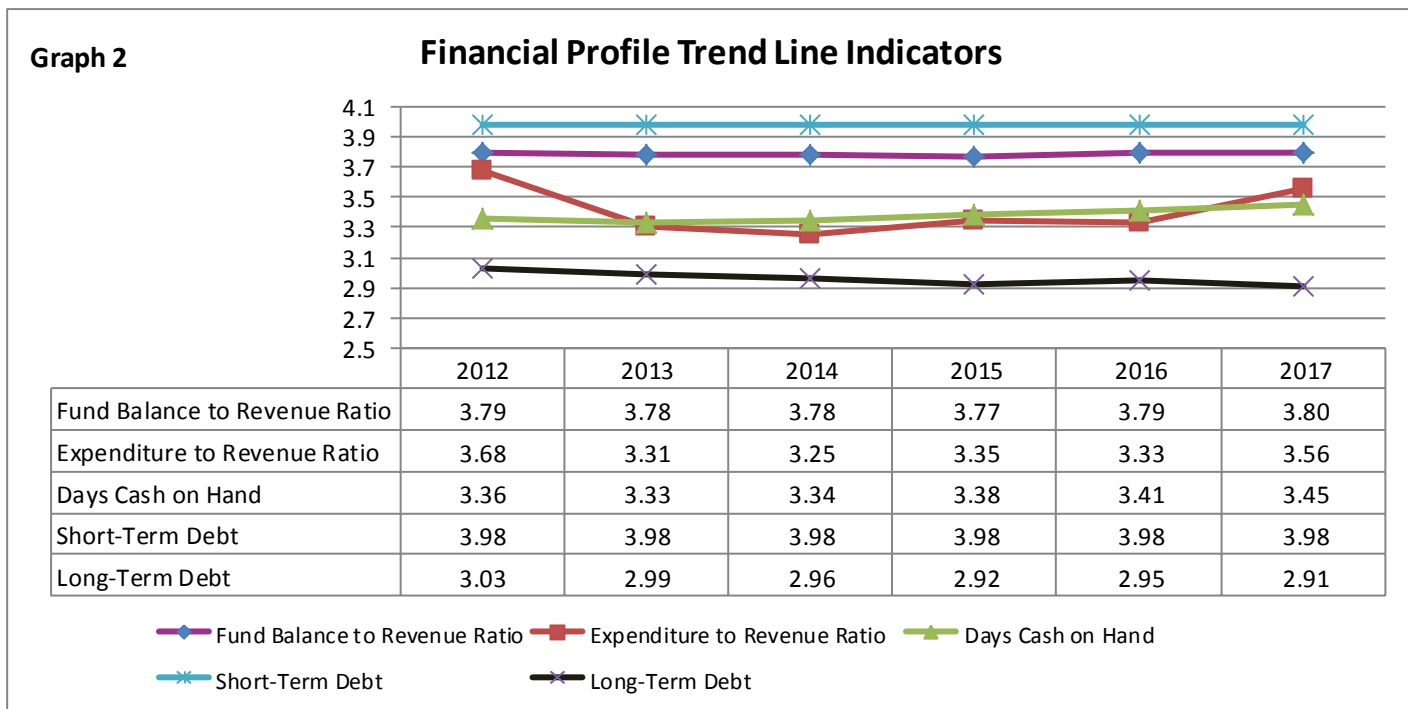
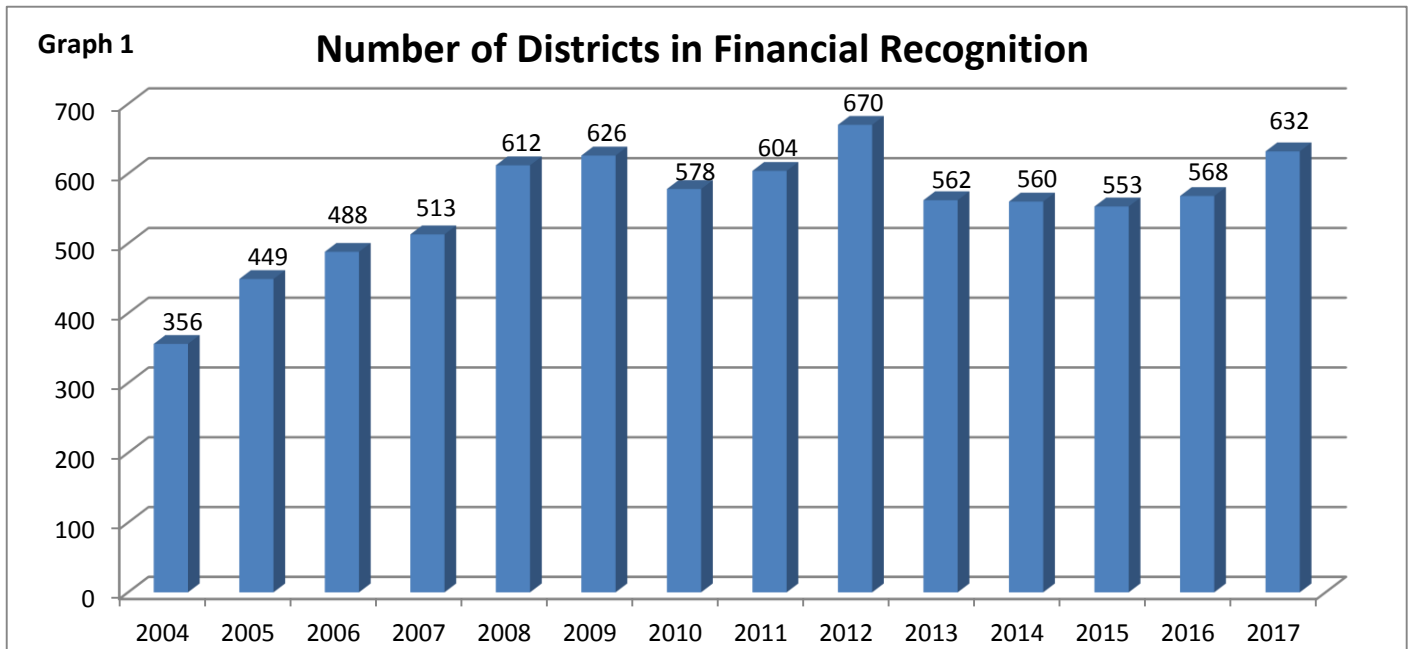
The School District Financial Profile was designed to better illustrate information on school district finances and to establish financial designation lists for all districts. The designation categories in descending order are:

- Financial Recognition (the highest category designation)
- Financial Review
- Financial Early Warning
- Financial Watch

This is the fourteenth year that the Financial Profile has been used to evaluate districts.

- From FY 2009 through FY 2014, districts received funding from the American Recovery and Reinvestment Act (ARRA). The most funding was in program years 2009 and 2010, \$1.032 billion and \$1.279 billion, respectively.
- Financial Recognition is the highest Financial Profile designation offered to districts.
  - Beginning with the 2004 Financial Profile through the 2009 Financial Profile, the number of districts in Financial Recognition status increased each year before declining in FY 2010.
  - The highest number of districts in Financial Recognition was realized in FY 2012.
  - The number of districts realizing Financial Recognition for 2013 through 2015 has been fairly consistent with a slight decrease each year in spite of financial difficulties, decreasing equalized assessed valuations (EAV), prorated state funding, and delayed payments
  - The 2016 Financial Profile and the 2017 Financial Profile reflect an increase in the number of districts that are designated as Financial Recognition.

See Graph 1 for the number of districts in Financial Recognition for the Financial Profile years 2004 through 2017.



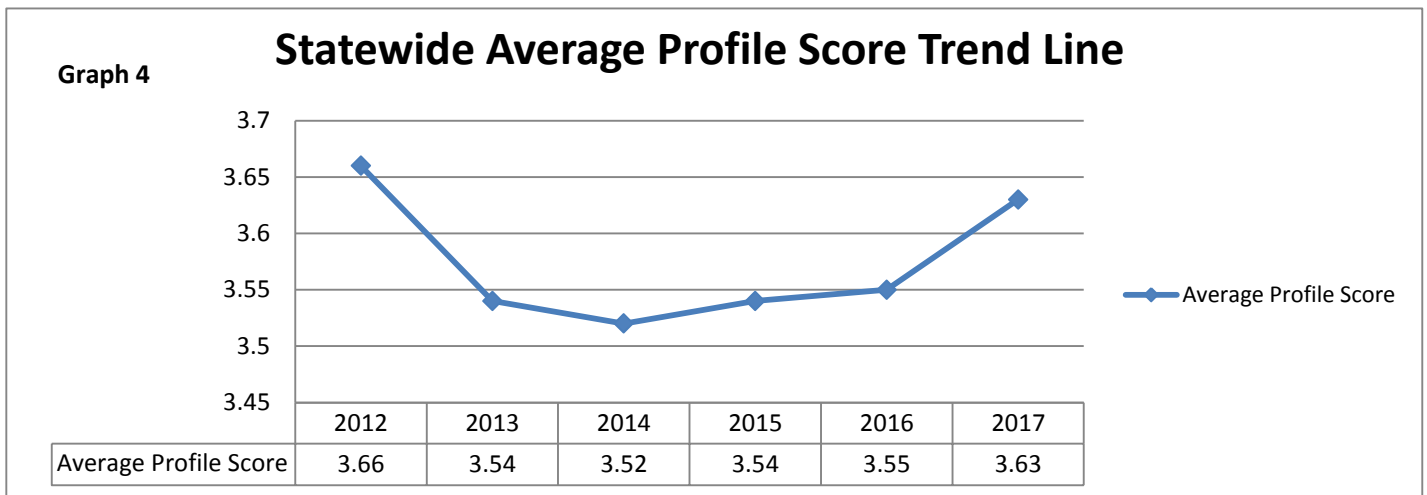
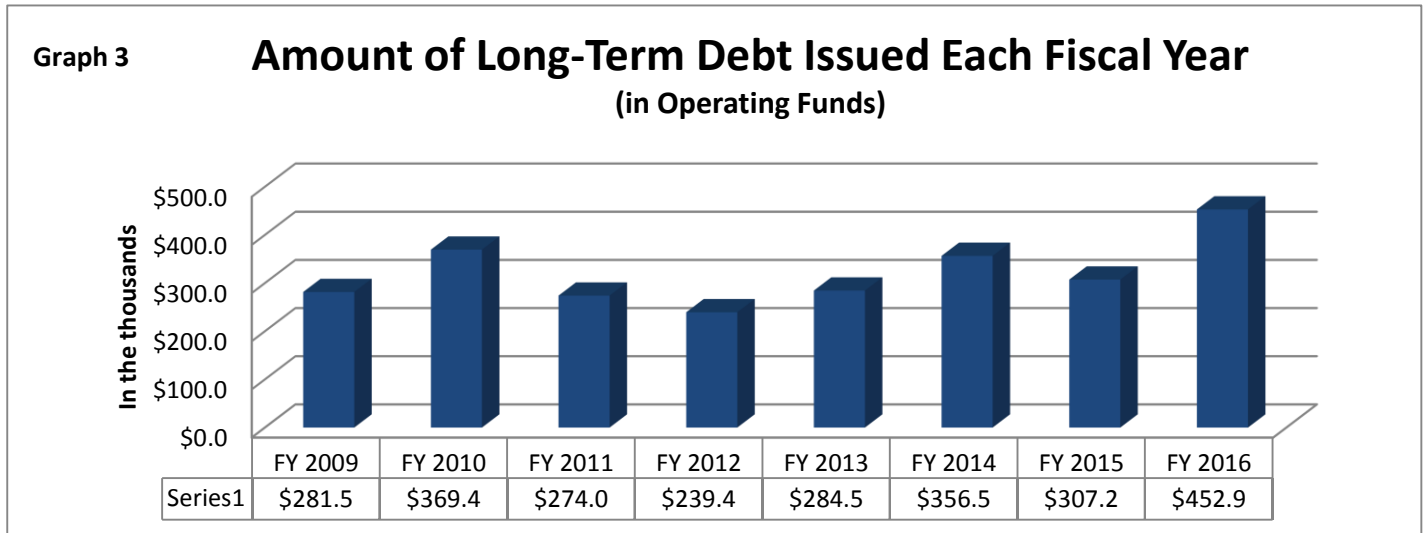
In Graph 2 above, the average Fund Balance to Revenue Ratio score has remained constant over the past years, with a slight increase for the 2017 Financial Profile. On the average, the 2017 ratio of 3.80 reflects that districts have less than a 25 percent fund balance to revenue ratio, but at least a 10 percent ratio.

The average Expenditure to Revenue Ratio indicator trend line increased from last year's Financial Profile to this year's Profile. The average 2017 score of 3.56 reflects that districts continue spending more than they are realizing in revenue.



The Long-Term Debt indicator reflects a slight decrease, 2.91 for the 2017 Financial Profile compared to 2.95 for 2016. An increase in the 2014 EAV of 2.1 percent and the decrease in this indicator denote districts are borrowing more to meet operational needs.

In FY 2016, districts issued \$452.9 million in long-term debt in the operational funds. This is \$145.7 million (47.4 percent) more than the \$307.2 million new debt that was issued in FY 2015. This increase could also be a result of district issued debt in preparation for potential tax and debt legislative limitations. (See Graph 3)



Graph 4 reflects the statewide average Financial Profile score for the 2012 Financial Profile through the 2017 Financial Profile. The average for all districts from 2012-2017 are designated as Financial Recognition except 2014 which decreased to Financial Review.

School finance is a complicated topic. Given this complexity and the financial and accounting differences among the 852 Illinois school districts, there will likely always be issues with how school district finances are characterized. The issues most often identified include:

- Weighting a deficit more than short-term or long-term borrowing (incentive to borrow without really improving the financial condition).
- Timing of revenues (e.g. early receipt of local taxes or late state payments).

As the Financial Profile is a “snap shot” in time of a district’s finances, the data alone cannot give a holistic view of the districts’ financial picture. In an attempt to portray each district’s financial representation, to better explain a district’s financial position, and to portray the potential limiting financial factors, the Financial Profile is

being reviewed to include a section that portrays trend data for each district. This trend analysis will include a district's reliance on state funding, operating tax rates, days cash on hand, results of operations, and debt issuance. Improvements revealed through the trend data analysis could enhance districts' Financial Profile scores.

### **Payment Delays**

Many school districts have inquired about their rankings in the Financial Profile due to delays in the receipt of the mandated categorical payments. Although the State Board vouchered these payments, the Comptroller made one payment after June 30, 2016. For districts on the cash basis of accounting, the payments made after June 30, 2016, were not recognized until the next fiscal year, 2017.

Because of this concern, Section 1A-8 of the School Code [105 ILCS 1A-8] mandates that the Financial Profile calculations shall incorporate delayed State Payments for General State Aid and Mandated Categorical. Since the June 30, 2016, mandated categorical payments were delayed, this year's Financial Profile was adjusted accordingly. For cash basis school districts, adjustments were made to the Revenue to Fund Balance Ratio, Expenditure to Revenue Ratio, and Days Cash on Hand indicators. The adjustment for accrual basis districts depended upon the amount of delayed payments that were recognized in the AFR and received an adjustment for Days Cash on Hand indicator.

### **Summary of Watch List Districts**

Of the 32 districts that were on the Watch List last year (the lowest designation available):

- Three improved to Recognition
- Eight improved to Review
- Seven improved to Early Warning
- Twelve remained as Watch
- Two Consolidated

For the 18 districts that made improvements, all made expenditures reductions, realized revenue increases, and/or issued long-term Working Cash Fund bonds.

Of the 19 districts in Financial Watch, 12 districts were designated as Financial Watch last year as well. For 18 of the districts (excluding Chicago School District 299):

- Eight districts' Financial Profile scores remained the same or improved.
- Ten districts receive 40 percent or more of their total state and local revenue from state sources.
- Ten districts incurred a tax year 2014 operating tax rate greater than the median operating tax rate for the same type of district.
- Six districts have greater days cash on hand for the current year than last year.
- Ten districts reduced their deficit spending or realized a surplus over the prior year.
- Five districts issued long-term debt in their operational funds.
- Seven districts issued short-term debt in their operational funds.

What this data communicates is that, for the most part, districts in Financial Watch are:

- Reliant upon state funding.
- Taxing at a higher rate than the median tax rate for like districts.
- Realizing improvements as denoted by improved Profile scores, some with greater days cash on hand, and deficit spending by a lesser amount or realizing a surplus when compared to the prior year.
- Issuing either long- or short-term debt to sustain operations.

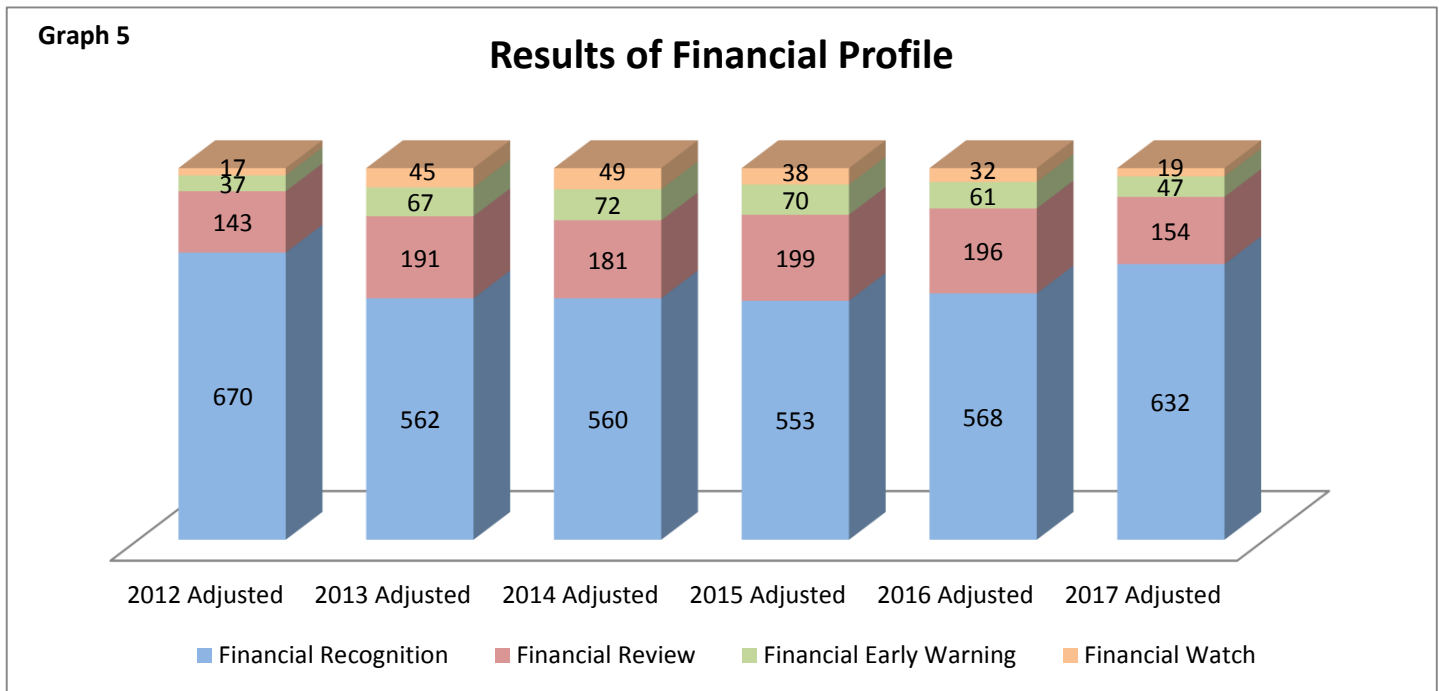
This type of trend data is being reviewed and will be added to the Financial Profile next year to better portray each district's financial position and potential limiting financial factors.

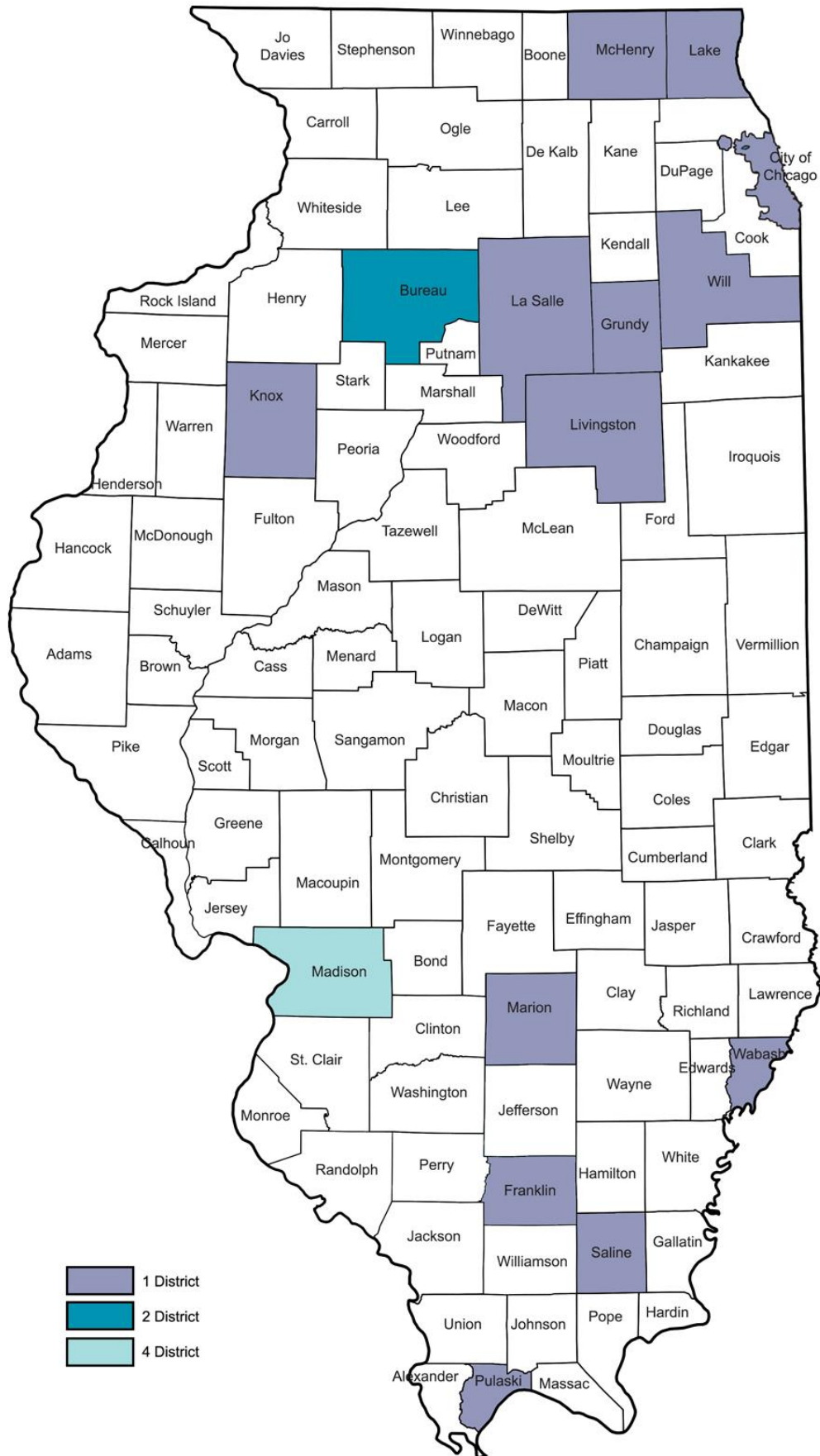
There are seven new districts that were added to the Watch category this year:

- Three decreased from Review
- Four decreased from Early Warning

**Results of the Financial Profile (Table 1 and Graph 5)**

Table 1	2012 Financial Profile Based on FY11 Data Adjusted	2013 Financial Profile Based on FY12 Data Adjusted	2014 Financial Profile Based on FY13 Data Adjusted	2015 Financial Profile Based on FY14 Data Adjusted	2016 Financial Profile Based on FY15 Data Adjusted	2017 Financial Profile Based on FY16 Data Adjusted
Financial Recognition	670	562	560	553	568	632
Financial Review	143	191	181	199	196	154
Financial Early Warning	37	67	72	70	61	47
Financial Watch	17	45	49	38	32	19
<b>Total</b>	<b>867</b>	<b>865</b>	<b>862</b>	<b>860</b>	<b>857</b>	<b>852</b>

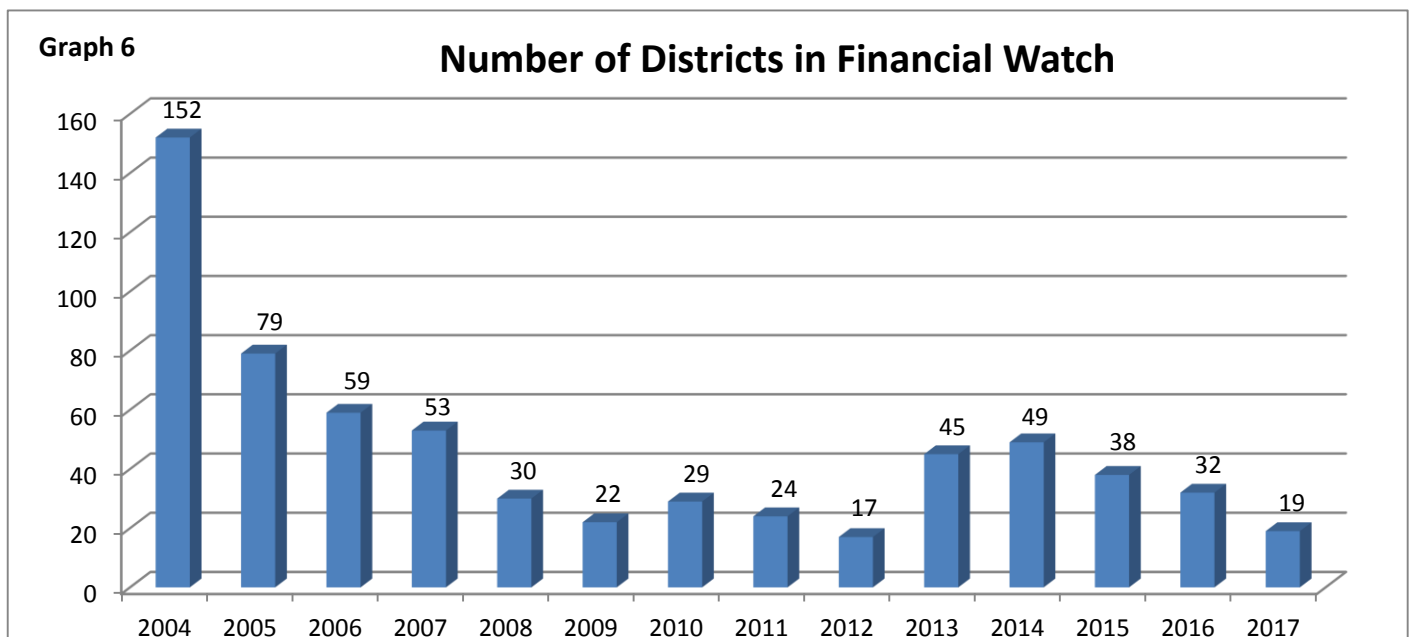




## Financial Watch Designations

The 2017 Financial Profile reflects improvements due to slightly increasing equalized assessed valuations (EAV) and increased revenue. While the number of districts in the lowest category, Financial Watch, decreased to 19 districts from 32 districts, districts were still required to incur long-term debt to sustain operations. The borrowing is also due, in part, to delayed state payments.

- For the 2017 Financial Profile compared to the 2016 Financial Profile, the number of districts in the lowest designation category, Financial Watch, decreased by 13 districts or 41 percent (currently 19 school districts compared to 32 school districts last year).
- 0.08 percent of the school districts are in the lowest two designation categories compared with 1.09 percent last year.
- See Graph 6 below for the number of districts in Financial Watch from 2004 through 2017.



**School District Budget Analysis -- Deficit Spending**

Table 2 below depicts historical trends in school districts' deficit spending. The deficit is calculated by examining the four operational funds: Educational Fund, Operation and Maintenance Fund, Transportation, and Working Cash.

<b>Table 2</b>	<b>2011 Annual Financial Report</b>	<b>2012 Annual Financial Report</b>	<b>2013 Annual Financial Report</b>	<b>2014 Annual Financial Report</b>	<b>2015 Annual Financial Report</b>	<b>2016 Annual Financial Report</b>	<b>2017 Budget Report</b>
<b>Total Number of School Districts</b>	867	865	862	860	857	852	852
<b>Total Number of Deficit Spending School Districts</b>	157	415	420	364	490	382	409
<b>Percentage of Deficit Spending School Districts</b>	18.1%	48.0%	48.7%	42.3%	57.2%	44.8%	48.0%

Given that delayed state payments in FY 2017 are even greater than in FY 2016, school districts anticipate that their financial position will worsen in the coming year. Information submitted by school districts for FY 2017 Budgets, indicates the number of districts with deficits will increase to 409 or 48.0 percent of the total districts compared to FY 2016 Annual Financial Reports which reflected 382 or 44.8 percent.

School districts submit a deficit reduction plan if their budgets are not balanced and they do not have an adequate fund balance to sustain the deficit. An adequate fund balance is defined as an ending fund balance that is three times the deficit amount. For example, if a district incurred a deficit of \$100,000, it would be required to submit a deficit reduction plan if the ending fund balance was less than \$300,000.

Of the 409 districts that project that they will incur deficits in FY 2017, 34 school districts were required to submit a deficit reduction plan. ISBE staff will continue to monitor these school districts. Staff is conducting reviews to ensure that all school districts required to submit a deficit reduction plan have done so. After a thorough review, staff will report districts that meet the criteria for certification in financial difficulty.

## Summary

School district administrators facing major cash flow difficulties continue to make hard choices. They have chosen to reduce expenditures via reductions in force, forgo supplies, delay facility repairs/maintenance, and delay purchase of replacement buses. They have also increased cash balances by issuing debt or restructuring debt payments. Districts are now at a point where additional budget reductions are going to be very difficult to realize without impacting the education of students.

- Despite the state cash flow limitations, the direction of school districts' Financial Profile scores continues to improve. There are more districts in Financial Recognition, 632 this year compared to 568 in 2016. There are also fewer districts in the lowest three categories of Financial Watch, Financial Early Warning, and Financial Review.
- Districts continue to issue long-term debt to sustain day-to-day operations
- Although the data points indicate a positive trend, what they do not reflect is the lost opportunities for children in this state as a result the continued state cash flow issues.

## **2017 Financial Profile (Based upon 2016 Annual Financial Data)**

### **Comparison between Districts' Original Score and Adjusted Score**

**(Scores were adjusted for delayed payment of Mandated Categoricals)**



## **Financial Profile Scores**

### **Comparison between the Original Score and the Adjusted Score**

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
33048276026	Abingdon-Avon CUSD 276	Cash	4.00	Recognition	4.00	Recognition
01009262026	A-C Central CUSD 262	Cash	3.55	Recognition	3.55	Recognition
19022004002	Addison SD 4	Accrual	4.00	Recognition	4.00	Recognition
34049125013	Adlai E Stevenson HSD 125	Cash	4.00	Recognition	4.00	Recognition
21028091004	Akin CCSD 91	Cash	4.00	Recognition	4.00	Recognition
13014063002	Albers SD 63	Cash	3.65	Recognition	3.65	Recognition
44063019024	Alden Hebron SD 19	Cash	3.65	Recognition	3.65	Recognition
20093017024	Allendale CCSD 17	Cash	2.75	Early Warning	3.10	Review *
35050065004	Allen-Otter Creek CCSD 65	Cash	3.65	Recognition	4.00	Recognition
07016126002	Alsip-Hazlgrn-Oaklwn SD 126	Cash	4.00	Recognition	4.00	Recognition
03025010026	Altamont CUSD 10	Cash	2.80	Early Warning	2.80	Early Warning
41057011026	Alton CUSD 11	Cash	2.45	Watch	2.55	Watch
28037225026	AIWood CUSD 225	Cash	3.45	Review	3.45	Review
47052272026	Amboy CUSD 272	Cash	4.00	Recognition	4.00	Recognition
30091037004	Anna CCSD 37	Cash	3.55	Recognition	3.90	Recognition
30091081016	Anna Jonesboro CHSD 81	Cash	3.80	Recognition	3.80	Recognition
28037226026	Annawan CUSD 226	Cash	3.65	Recognition	3.65	Recognition
34049034004	Antioch CCSD 34	Cash	4.00	Recognition	4.00	Recognition
34049102004	Aptakistic-Tripp CCSD 102	Accrual	4.00	Recognition	4.00	Recognition
07016145002	Arbor Park SD 145	Cash	3.25	Review	3.60	Recognition *
11021306026	Arcola CUSD 306	Cash	3.65	Recognition	3.65	Recognition

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
39055001026	Argenta-Oreana CUSD 1	Cash	3.55	Recognition	3.55	Recognition
07016217016	Argo CHSD 217	Accrual	3.45	Review	3.45	Review
05016025002	Arlington Heights SD 25	Accrual	3.65	Recognition	3.65	Recognition
54092225017	Armstrong Twp HSD 225	Cash	4.00	Recognition	4.00	Recognition
54092061003	Armstrong-Ellis Cons SD 61	Cash	3.55	Recognition	3.65	Recognition
11021305026	Arthur CUSD 305	Cash	3.45	Review	3.45	Review
13095015004	Ashley CCSD 15	Cash	3.45	Review	3.45	Review
47052275026	Ashton-Franklin Center CUSD 275	Cash	4.00	Recognition	4.00	Recognition
26029001026	Astoria CUSD 1	Cash	3.90	Recognition	3.90	Recognition
51065213026	Athens CUSD 213	Cash	3.45	Review	3.80	Recognition *
07016125002	Atwood Heights SD 125	Cash	3.70	Recognition	3.70	Recognition
51084010026	Auburn CUSD 10	Cash	3.45	Review	3.45	Review
31045131022	Aurora East USD 131	Accrual	3.70	Recognition	3.70	Recognition
31045129022	Aurora West USD 129	Accrual	2.90	Early Warning	2.90	Early Warning
13014021002	Aviston SD 21	Cash	3.35	Review	3.35	Review
05016037002	Avoca SD 37	Accrual	3.65	Recognition	3.65	Recognition
51084005026	Ball Chatham CUSD 5	Cash	3.70	Recognition	3.70	Recognition
34049106002	Bannockburn SD 106	Accrual	4.00	Recognition	4.00	Recognition
34049220026	Barrington CUSD 220	Accrual	3.90	Recognition	3.90	Recognition
13014057002	Bartelso SD 57	Cash	3.45	Review	3.45	Review
48072066002	Bartonville SD 66	Cash	3.55	Recognition	3.55	Recognition
31045101022	Batavia USD 101	Accrual	3.45	Review	3.45	Review
34049003004	Beach Park CCSD 3	Cash	3.45	Review	3.45	Review
01009015026	Beardstown CUSD 15	Cash	4.00	Recognition	4.00	Recognition

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
03025020026	Beecher City CUSD 20	Cash	3.65	Recognition	3.65	Recognition
56099200U26	Beecher CUSD 200U	Cash	3.80	Recognition	3.80	Recognition
50082119002	Belle Valley SD 119	Cash	3.35	Review	3.70	Recognition *
50082118002	Belleville SD 118	Cash	3.00	Early Warning	3.00	Early Warning
50082201017	Belleville Twp HSD 201	Cash	3.35	Review	3.35	Review
06016088002	Bellwood SD 88	Cash	2.80	Early Warning	2.80	Early Warning
04004100026	Belvidere CUSD 100	Cash	3.80	Recognition	3.80	Recognition
39074005026	Bement CUSD 5	Cash	3.45	Review	3.80	Recognition *
19022025002	Benjamin SD 25	Cash	4.00	Recognition	4.00	Recognition
19022002002	Bensenville SD 2	Cash	3.35	Review	3.35	Review
21028047004	Benton CCSD 47	Cash	3.35	Review	3.70	Recognition *
21028103013	Benton Cons HSD 103	Cash	3.90	Recognition	3.90	Recognition
06016087002	Berkeley SD 87	Accrual	3.80	Recognition	3.80	Recognition
06016098002	Berwyn North SD 98	Accrual	4.00	Recognition	4.00	Recognition
06016100002	Berwyn South SD 100	Accrual	2.70	Early Warning	2.80	Early Warning
41057008026	Bethalto CUSD 8	Cash	2.45	Watch	2.45	Watch
13041082002	Bethel SD 82	Cash	3.65	Recognition	3.65	Recognition
34049038002	Big Hollow SD 38	Cash	3.05	Early Warning	3.05	Early Warning
54092001026	Bismarck Henning CUSD	Cash	3.35	Review	3.35	Review
07016206017	Bloom Twp HSD 206	Cash	3.45	Review	3.55	Recognition *
19022013002	Bloomington SD 13	Cash	4.00	Recognition	4.00	Recognition
17064087025	Bloomington SD 87	Cash	3.55	Recognition	3.55	Recognition
17020018026	Blue Ridge CUSD 18	Cash	3.80	Recognition	3.80	Recognition
13041318027	Bluford Unit School District 318	Cash	3.90	Recognition	3.90	Recognition

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
03003002026	Bond County CUSD 2	Cash	2.90	Early Warning	2.90	Early Warning
32046053002	Bourbonnais SD 53	Accrual	3.80	Recognition	3.80	Recognition
24032075002	Braceville SD 75	Cash	2.65	Early Warning	2.75	Early Warning
28088001026	Bradford CUSD 1	Cash	4.00	Recognition	4.00	Recognition
32046307016	Bradley Bourbonnais CHSD 307	Cash	3.90	Recognition	3.90	Recognition
32046061002	Bradley SD 61	Cash	3.90	Recognition	3.90	Recognition
13014012004	Breese ESD 12	Cash	3.45	Review	3.45	Review
07016228016	Bremen CHSD 228	Cash	3.55	Recognition	3.55	Recognition
48072309026	Brimfield CUSD 309	Cash	3.80	Recognition	3.80	Recognition
06016095002	Brookfield Lagrange Park SD 95	Accrual	3.80	Recognition	3.80	Recognition
50082188022	Brooklyn UD 188	Cash	2.90	Early Warning	2.90	Early Warning
07016167002	Brookwood SD 167	Cash	3.35	Review	3.35	Review
01005001026	Brown County CUSD 1	Cash	3.35	Review	3.35	Review
03026201026	Brownstown CUSD 201	Cash	3.45	Review	3.80	Recognition *
40007042026	Brussels CUSD 42	Cash	3.90	Recognition	3.90	Recognition
21044043003	Buncombe Cons SD 43	Cash	3.10	Review	3.10	Review
40056008026	Bunker Hill CUSD 8	Cash	3.90	Recognition	3.90	Recognition
07016111002	Burbank SD 111	Cash	3.80	Recognition	3.80	Recognition
28006340026	Bureau Valley CUSD 340	Cash	3.10	Review	3.10	Review
07016154502	Burnham SD 154-5	Cash	3.00	Early Warning	3.00	Early Warning
26062170026	Bushnell Prairie City CUSD 170	Cash	4.00	Recognition	4.00	Recognition
19022053002	Butler SD 53	Cash	4.00	Recognition	4.00	Recognition
47071226026	Byron CUSD 226	Cash	3.90	Recognition	3.90	Recognition
50082187026	Cahokia CUSD 187	Accrual	2.80	Early Warning	3.25	Review *

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
30002001022	Cairo USD 1	Cash	3.90	Recognition	3.90	Recognition
40007040026	Calhoun CUSD 40	Cash	2.45	Watch	2.80	Early Warning *
07016155002	Calumet City SD 155	Cash	3.60	Recognition	3.60	Recognition
07016132002	Calumet Public SD 132	Cash	3.80	Recognition	3.80	Recognition
28037227026	Cambridge CUSD 227	Cash	3.55	Recognition	3.55	Recognition
26029066025	Canton Union SD 66	Cash	3.65	Recognition	4.00	Recognition
49081036002	Carbon Cliff-Barstow SD 36	Cash	3.80	Recognition	3.80	Recognition
30039165016	Carbondale CHSD 165	Cash	3.55	Recognition	3.55	Recognition
30039095002	Carbondale ESD 95	Cash	3.55	Recognition	3.55	Recognition
40056001026	Carlinville CUSD 1	Cash	3.65	Recognition	3.65	Recognition
13014001026	Carlyle CUSD 1	Cash	3.55	Recognition	3.55	Recognition
20097005026	Carmi-White County CUSD 5	Cash	3.45	Review	3.80	Recognition *
20083002026	Carrier Mills-Stonefort CUSD 2	Cash	3.90	Recognition	3.90	Recognition
40031001026	Carrollton CUSD 1	Cash	3.55	Recognition	3.55	Recognition
21100005026	Cartersville CUSD 5	Cash	3.60	Recognition	3.60	Recognition
26034317004	Carthage ESD 317	Cash	3.65	Recognition	3.65	Recognition
44063026004	Cary CCSD 26	Accrual	3.80	Recognition	3.80	Recognition
11012004C26	Casey-Westfield CUSD 4C	Cash	3.25	Review	3.70	Recognition *
19022063002	Cass SD 63	Cash	3.80	Recognition	3.80	Recognition
07016146004	CCSD 146	Accrual	3.55	Recognition	3.55	Recognition
07016168004	CCSD 168	Cash	4.00	Recognition	4.00	Recognition
19022180004	CCSD 180	Cash	4.00	Recognition	4.00	Recognition
30073204004	CCSD 204	Cash	4.00	Recognition	4.00	Recognition
05016062004	CCSD 62	Accrual	3.70	Recognition	3.70	Recognition

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
19022089004	CCSD 89	Accrual	3.90	Recognition	3.90	Recognition
19022093004	CCSD 93	Accrual	3.65	Recognition	3.65	Recognition
19022066002	Center Cass SD 66	Cash	4.00	Recognition	4.00	Recognition
11087021026	Central A & M CUD 21	Cash	3.90	Recognition	4.00	Recognition
13014071016	Central CHSD 71	Cash	3.55	Recognition	3.65	Recognition
13058133002	Central City SD 133	Cash	3.00	Early Warning	3.35	Review *
01001003026	Central CUSD 3	Cash	3.55	Recognition	3.55	Recognition
31045301026	Central CUSD 301	Cash	3.90	Recognition	3.90	Recognition
32038004026	Central CUSD 4	Cash	3.45	Review	3.45	Review
50082104002	Central SD 104	Cash	3.00	Early Warning	3.00	Early Warning
53090051002	Central SD 51	Cash	3.80	Recognition	3.80	Recognition
07016110002	Central Stickney SD 110	Cash	4.00	Recognition	4.00	Recognition
13058200017	Centralia HSD 200	Cash	2.35	Watch	2.35	Watch
13058135002	Centralia SD 135	Cash	3.80	Recognition	3.80	Recognition
30077100026	Century CUSD 100	Cash	3.25	Review	3.25	Review
39074100026	Cerro Gordo CUSD 100	Cash	3.80	Recognition	3.80	Recognition
08008399026	Chadwick-Milledgeville CUSD 399	Cash	4.00	Recognition	4.00	Recognition
09010004026	Champaign CUSD 4	Accrual	3.55	Recognition	3.90	Recognition
56099088002	Chaney-Monge SD 88	Cash	3.80	Recognition	3.80	Recognition
56099017002	Channahon SD 17	Accrual	4.00	Recognition	4.00	Recognition
11015001026	Charleston CUSD 1	Cash	3.10	Review	3.45	Review
28006092002	Cherry SD 92	Cash	1.65	Watch	1.65	Watch
45079139026	Chester CUSD 139	Cash	2.80	Early Warning	2.80	Early Warning
45079122019	Chester N HSD 122	Cash	3.65	Recognition	3.65	Recognition

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
17054061004	Chester-East Lincoln CCSD 61	Cash	3.90	Recognition	3.90	Recognition
07016170002	Chicago Heights SD 170	Cash	3.65	Recognition	3.65	Recognition
07016127502	Chicago Ridge SD 127-5	Cash	3.90	Recognition	3.90	Recognition
21028099026	Christopher USD 99	Cash	3.60	Recognition	3.60	Recognition
34049117016	CHSD 117	Cash	4.00	Recognition	4.00	Recognition
34049128016	CHSD 128	Accrual	4.00	Recognition	4.00	Recognition
44063155016	CHSD 155	Accrual	3.65	Recognition	3.65	Recognition
07016218016	CHSD 218	Accrual	3.55	Recognition	3.55	Recognition
19022094016	CHSD 94	Cash	4.00	Recognition	4.00	Recognition
19022099016	CHSD 99	Accrual	3.20	Review	3.30	Review
06016099002	Cicero SD 99	Cash	3.35	Review	3.35	Review
32038006026	Cissna Park CUSD 6	Cash	4.00	Recognition	4.00	Recognition
15016299025	City of Chicago SD 299	Accrual	1.65	Watch	2.00	Watch
12013010026	Clay City CUSD 10	Cash	3.90	Recognition	3.90	Recognition
17020015026	Clinton CUSD 15	Cash	3.90	Recognition	3.90	Recognition
24032001026	Coal City CUSD 1	Cash	3.55	Recognition	3.55	Recognition
30091017022	Cobden SUD 17	Cash	3.90	Recognition	3.90	Recognition
41057010026	Collinsville CUSD 10	Cash	3.10	Review	3.55	Recognition *
28037190002	Colona SD 190	Cash	3.90	Recognition	3.90	Recognition
45067004026	Columbia CUSD 4	Cash	3.90	Recognition	3.90	Recognition
05016059004	Comm Cons SD 59	Accrual	3.65	Recognition	3.65	Recognition
07016230013	Cons HSD 230	Cash	4.00	Recognition	4.00	Recognition
07016130002	Cook County SD 130	Cash	3.45	Review	3.80	Recognition *
17053426004	Cornell CCSD 426	Cash	4.00	Recognition	4.00	Recognition

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
45079001022	Coulterville USD 1	Cash	4.00	Recognition	4.00	Recognition
07016160002	Country Club Hills SD 160	Cash	3.15	Review	3.25	Review
30091043004	County of Union Sch Dist No43	Cash	3.90	Recognition	3.90	Recognition
04101320026	County of Winnebago SD 320	Cash	3.45	Review	3.80	Recognition *
53102122017	County of Woodford School	Cash	4.00	Recognition	4.00	Recognition
11087003A26	Cowden-Herrick CUSD 3A	Cash	3.90	Recognition	3.90	Recognition
21100003026	Crab Orchard CUSD 3	Cash	2.90	Early Warning	3.25	Review *
32038249026	Crescent Iroquois CUSD 249	Cash	3.55	Recognition	3.55	Recognition
47071161004	Creston CCSD 161	Cash	2.65	Early Warning	2.65	Early Warning
56099201U26	Crete Monee CUSD 201U	Accrual	3.35	Review	3.70	Recognition *
53090076002	Creve Coeur SD 76	Cash	3.55	Recognition	3.55	Recognition
44063047004	Crystal Lake CCSD 47	Accrual	4.00	Recognition	4.00	Recognition
11018077026	Cumberland CUSD 77	Cash	3.80	Recognition	3.80	Recognition
19022200026	CUSD 200	Accrual	3.80	Recognition	3.80	Recognition
19022201026	CUSD 201	Accrual	3.65	Recognition	3.65	Recognition
26029003026	CUSD 3 Fulton County	Cash	3.45	Review	3.45	Review
31045300026	CUSD 300	Accrual	3.60	Recognition	3.60	Recognition
24047308026	CUSD 308	Accrual	2.80	Early Warning	2.80	Early Warning
01001004026	CUSD 4	Cash	3.55	Recognition	3.55	Recognition
21044064002	Cypress SD 64	Cash	3.55	Recognition	3.55	Recognition
08089201026	Dakota CUSD 201	Cash	3.45	Review	3.45	Review
26034327004	Dallas ESD 327	Cash	3.55	Recognition	3.55	Recognition
28006098002	Dalzell SD 98	Cash	3.20	Review	3.20	Review
13014062002	Damiansville SD 62	Cash	3.60	Recognition	3.60	Recognition

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017



<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
54092118024	Danville CCSD 118	Accrual	3.70	Recognition	3.70	Recognition
19022061002	Darien SD 61	Accrual	4.00	Recognition	4.00	Recognition
39055061025	Decatur SD 61	Cash	3.60	Recognition	3.60	Recognition
53090701026	Deer Creek-Mackinaw CUSD 701	Cash	3.00	Early Warning	3.00	Early Warning
35050082004	Deer Park CCSD 82	Cash	3.55	Recognition	3.90	Recognition
34049109002	Deerfield SD 109	Accrual	4.00	Recognition	4.00	Recognition
16019428026	DeKalb CUSD 428	Accrual	3.35	Review	3.70	Recognition *
39074057026	Deland-Weldon CUSD 57	Cash	3.80	Recognition	3.80	Recognition
53090703026	Delavan CUSD 703	Cash	3.35	Review	3.70	Recognition *
28006103022	DePue USD 103	Cash	3.00	Early Warning	3.45	Review *
30039086003	DeSoto Cons SD 86	Cash	2.90	Early Warning	2.90	Early Warning
34049076002	Diamond Lake SD 76	Cash	4.00	Recognition	4.00	Recognition
03025030026	Dieterich CUSD 30	Cash	3.55	Recognition	3.55	Recognition
35050175004	Dimmick CCSD 175	Cash	3.90	Recognition	3.90	Recognition
53090050002	District 50 Schools	Cash	3.65	Recognition	3.65	Recognition
47052170022	Dixon USD 170	Accrual	3.55	Recognition	3.55	Recognition
07016148002	Dolton SD 148	Cash	3.60	Recognition	3.60	Recognition
07016149002	Dolton SD 149	Accrual	3.25	Review	3.60	Recognition *
30091066022	Dongola USD 66	Cash	3.00	Early Warning	3.35	Review *
32038003026	Donovan CUSD 3	Cash	4.00	Recognition	4.00	Recognition
19022058002	Downers Grove GSD 58	Accrual	3.55	Recognition	3.55	Recognition
48072323026	Dunlap CUSD 323	Cash	3.90	Recognition	3.90	Recognition
19022088016	DuPage HSD 88	Accrual	3.45	Review	3.80	Recognition *
50082196026	Dupo CUSD 196	Cash	3.70	Recognition	3.70	Recognition

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
30073300026	Duquoin CUSD 300	Cash	3.15	Review	3.15	Review
04101322026	Durand CUSD 322	Cash	3.65	Recognition	3.65	Recognition
17053232002	Dwight Common SD 232	Cash	3.65	Recognition	3.65	Recognition
17053230017	Dwight Twp HSD 230	Cash	3.65	Recognition	3.65	Recognition
35050009026	Earlville CUSD 9	Cash	3.80	Recognition	3.80	Recognition
41057013002	East Alton SD 13	Cash	2.70	Early Warning	2.70	Early Warning
41057014016	East Alton-Wood River CHSD 14	Accrual	3.45	Review	3.45	Review
47098020002	East Coloma - Nelson CESD 20	Cash	3.55	Recognition	3.55	Recognition
08043119022	East Dubuque USD 119	Cash	4.00	Recognition	4.00	Recognition
05016063002	East Maine SD 63	Accrual	4.00	Recognition	4.00	Recognition
49081037002	East Moline SD 37	Cash	3.25	Review	3.25	Review
53090309016	East Peoria CHSD 309	Cash	3.55	Recognition	3.55	Recognition
53090086002	East Peoria SD 86	Cash	3.45	Review	3.80	Recognition *
05016073002	East Prairie SD 73	Cash	4.00	Recognition	4.00	Recognition
50082189022	East St Louis SD 189	Accrual	3.60	Recognition	3.70	Recognition
08008308026	Eastland CUSD 308	Cash	3.90	Recognition	3.90	Recognition
11023006026	Edgar County CUD 6	Cash	3.90	Recognition	3.90	Recognition
03011004026	Edinburg CUSD 4	Cash	4.00	Recognition	4.00	Recognition
20024001026	Edwards County CUSD 1	Cash	3.55	Recognition	3.90	Recognition
41057007026	Edwardsville CUSD 7	Accrual	2.10	Watch	2.10	Watch
03025040026	Effingham CUSD 40	Cash	3.65	Recognition	3.65	Recognition
30002005026	Egyptian CUSD 5	Cash	4.00	Recognition	4.00	Recognition
53102011026	El Paso-Gridley CUSD 11	Cash	3.45	Review	3.45	Review
20083004026	Eldorado CUSD 4	Cash	3.00	Early Warning	3.00	Early Warning

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
19022205026	Elmhurst SD 205	Accrual	3.90	Recognition	3.90	Recognition
48072322026	Elmwood CUSD 322	Cash	3.90	Recognition	3.90	Recognition
06016401026	Elmwood Park CUSD 401	Accrual	3.35	Review	3.35	Review
30039196026	Elverado CUSD 196	Cash	2.90	Early Warning	2.90	Early Warning
56099203004	Elwood CCSD 203	Cash	3.65	Recognition	3.65	Recognition
34049033002	Emmons SD 33	Cash	3.70	Recognition	3.70	Recognition
47098001026	Erie CUSD 1	Cash	4.00	Recognition	4.00	Recognition
07016159002	ESD 159	Cash	3.35	Review	3.35	Review
47071269004	Eswood CCSD 269	Cash	4.00	Recognition	4.00	Recognition
53102140026	Eureka CUD 140	Cash	4.00	Recognition	4.00	Recognition
05016065004	Evanston CCSD 65	Cash	3.00	Early Warning	3.35	Review *
05016202017	Evanston Twp HSD 202	Accrual	3.90	Recognition	3.90	Recognition
07016231016	Evergreen Park CHSD 231	Cash	4.00	Recognition	4.00	Recognition
07016124002	Evergreen Park ESD 124	Accrual	3.45	Review	3.45	Review
21028115004	Ewing Northern CCSD 115	Cash	3.65	Recognition	4.00	Recognition
20096225016	Fairfield Comm H S Dist 225	Cash	3.55	Recognition	3.55	Recognition
20096112004	Fairfield PSD 112	Cash	3.45	Review	3.80	Recognition *
56099089002	Fairmont SD 89	Cash	3.90	Recognition	3.90	Recognition
05016072002	Fairview SD 72	Cash	3.65	Recognition	3.65	Recognition
48072265026	Farmington Central CUSD 265	Cash	4.00	Recognition	4.00	Recognition
13041099004	Farrington CCSD 99	Cash	3.55	Recognition	3.55	Recognition
19022100016	Fenton CHSD 100	Cash	4.00	Recognition	4.00	Recognition
13041003004	Field CCSD 3	Cash	3.55	Recognition	3.90	Recognition
53102006026	Fieldcrest CUSD 6	Cash	3.10	Review	3.45	Review

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
09010001026	Fisher CUSD 1	Cash	3.35	Review	3.35	Review
17053074027	Flanagan-Cornell Dist 74	Cash	3.10	Review	3.10	Review
12013035026	Flora CUSD 35	Cash	3.70	Recognition	3.70	Recognition
07016161002	Flossmoor SD 161	Cash	3.90	Recognition	3.90	Recognition
07016169002	Ford Heights SD 169	Cash	3.35	Review	3.35	Review
06016091002	Forest Park SD 91	Cash	3.65	Recognition	4.00	Recognition
07016142002	Forest Ridge SD 142	Cash	3.80	Recognition	3.80	Recognition
47071221026	Forrestville Valley CUSD 221	Cash	3.80	Recognition	3.80	Recognition
34049114002	Fox Lake GSD 114	Cash	3.35	Review	3.35	Review
44063003003	Fox River Grove Cons SD 3	Cash	3.90	Recognition	3.90	Recognition
56099157C04	Frankfort CCSD 157C	Accrual	3.90	Recognition	3.90	Recognition
21028168026	Frankfort CUSD 168	Cash	2.30	Watch	2.65	Early Warning *
01069001026	Franklin CUSD 1	Cash	3.65	Recognition	3.65	Recognition
06016084002	Franklin Park SD 84	Cash	3.90	Recognition	3.90	Recognition
50082070004	Freeburg CCSD 70	Cash	3.65	Recognition	3.65	Recognition
50082077016	Freeburg CHSD 77	Cash	2.30	Watch	2.65	Early Warning *
08089145022	Freeport SD 145	Accrual	3.35	Review	3.35	Review
34049079002	Fremont SD 79	Accrual	3.90	Recognition	3.90	Recognition
20083001026	Galatia CUSD 1	Cash	4.00	Recognition	4.00	Recognition
08043120022	Galena USD 120	Cash	4.00	Recognition	4.00	Recognition
33048205026	Galesburg CUSD 205	Accrual	3.25	Review	3.25	Review
20030007026	Gallatin CUSD 7	Cash	3.90	Recognition	3.90	Recognition
28037224026	Galva CUSD 224	Cash	3.65	Recognition	3.65	Recognition
24032072C04	Gardner CCSD 72C	Cash	4.00	Recognition	4.00	Recognition

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
24032073017	Gardner S Wilmington Twp HSD 73	Cash	3.30	Review	3.65	Recognition *
34049037002	Gavin SD 37	Cash	3.10	Review	3.45	Review
20096014004	Geff CCSD 14	Cash	3.65	Recognition	3.65	Recognition
07016133002	Gen George Patton SD 133	Cash	3.60	Recognition	3.60	Recognition
28037228026	Geneseo CUSD 228	Cash	3.35	Review	3.35	Review
31045304026	Geneva CUSD 304	Accrual	3.70	Recognition	3.70	Recognition
16019424026	Genoa Kingston CUSD 424	Cash	3.55	Recognition	3.65	Recognition
54092004026	Georgetown-Ridge Farm CUD 4	Cash	3.25	Review	3.25	Review
53102069002	Germantown Hills SD 69	Cash	3.70	Recognition	3.70	Recognition
13014060002	Germantown SD 60	Cash	4.00	Recognition	4.00	Recognition
30039130004	Giant City CCSD 130	Cash	3.90	Recognition	3.90	Recognition
09027005026	Gibson City-Melvin-Sibley CUSD 5	Cash	3.90	Recognition	3.90	Recognition
09010188004	Gifford CCSD 188	Cash	3.55	Recognition	3.55	Recognition
40056007026	Gillespie CUSD 7	Cash	3.15	Review	3.25	Review
19022041002	Glen Ellyn SD 41	Accrual	4.00	Recognition	4.00	Recognition
19022087017	Glenbard Twp HSD 87	Cash	4.00	Recognition	4.00	Recognition
05016035002	Glencoe SD 35	Accrual	3.90	Recognition	3.90	Recognition
05016034004	Glenview CCSD 34	Cash	4.00	Recognition	4.00	Recognition
05016067002	Golf ESD 67	Cash	3.80	Recognition	3.80	Recognition
21044001026	Goreville CUD 1	Cash	3.55	Recognition	3.55	Recognition
19022062002	Gower SD 62	Cash	3.65	Recognition	3.65	Recognition
13041006004	Grand Prairie CCSD 6	Cash	3.45	Review	3.45	Review
35050095004	Grand Ridge CCSD 95	Cash	3.80	Recognition	3.80	Recognition
41057009026	Granite City CUSD 9	Cash	3.35	Review	3.80	Recognition *

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
50082110004	Grant CCSD 110	Cash	3.35	Review	3.35	Review
34049124016	Grant CHSD 124	Cash	4.00	Recognition	4.00	Recognition
32046006026	Grant Park CUSD 6	Cash	3.90	Recognition	3.90	Recognition
34049036002	Grass Lake SD 36	Cash	4.00	Recognition	4.00	Recognition
34049046004	Grayslake CCSD 46	Accrual	3.60	Recognition	3.70	Recognition
34049127016	Grayslake CHSD 127	Accrual	3.70	Recognition	3.70	Recognition
20097001026	Grayville CUSD 1	Cash	3.45	Review	3.45	Review
40031010026	Greenfield CUSD 10	Cash	3.55	Recognition	3.55	Recognition
51065200026	Greenview CUSD 200	Cash	4.00	Recognition	4.00	Recognition
01075004026	Griggsville-Perry CUSD 4	Cash	2.35	Watch	2.80	Early Warning *
34049056002	Gurnee SD 56	Cash	3.35	Review	3.35	Review
28006502017	Hall HSD 502	Cash	2.10	Watch	2.10	Watch
26034328024	Hamilton CCSD 328	Cash	3.10	Review	3.45	Review
20033010026	Hamilton Co CUSD 10	Cash	3.10	Review	3.45	Review
49081029002	Hampton SD 29	Cash	3.65	Recognition	3.65	Recognition
20035001026	Hardin County CUSD 1	Cash	3.45	Review	3.45	Review
04101122022	Harlem UD 122	Accrual	2.75	Early Warning	2.75	Early Warning
50082175002	Harmony Emge SD 175	Cash	2.80	Early Warning	2.80	Early Warning
20083003026	Harrisburg CUSD 3	Cash	2.35	Watch	2.35	Watch
44063036002	Harrison SD 36	Cash	3.45	Review	3.45	Review
17054021026	Hartsburg Emden CUSD 21	Cash	4.00	Recognition	4.00	Recognition
44063050026	Harvard CUSD 50	Accrual	3.70	Recognition	3.70	Recognition
07016152002	Harvey SD 152	Cash	3.65	Recognition	3.65	Recognition
53060126026	Havana CUSD 126	Cash	3.45	Review	3.45	Review

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
34049073004	Hawthorn CCSD 73	Cash	3.55	Recognition	3.90	Recognition
07016152502	Hazel Crest SD 152-5	Cash	3.25	Review	3.60	Recognition *
35059005026	Henry-Senachwine CUSD 5	Cash	3.65	Recognition	3.65	Recognition
09010008026	Heritage CUSD 8	Cash	3.45	Review	3.45	Review
21100004026	Herrin CUSD 4	Cash	2.80	Early Warning	2.80	Early Warning
32046002026	Herscher CUSD 2	Cash	3.55	Recognition	3.55	Recognition
17064004026	Heyworth CUSD 4	Cash	3.70	Recognition	3.70	Recognition
16019426026	Hiawatha CUSD 426	Cash	3.80	Recognition	3.80	Recognition
50082116002	High Mount SD 116	Cash	3.35	Review	3.35	Review
41057005026	Highland CUSD 5	Accrual	3.25	Review	3.35	Review
03068003026	Hillsboro CUSD 3	Accrual	3.00	Early Warning	3.00	Early Warning
06016093002	Hillside SD 93	Accrual	4.00	Recognition	4.00	Recognition
16019429026	Hinckley Big Rock CUSD 429	Cash	3.80	Recognition	3.80	Recognition
19022181004	Hinsdale CCSD 181	Accrual	3.80	Recognition	3.80	Recognition
19022086017	Hinsdale Twp HSD 86	Accrual	3.65	Recognition	3.65	Recognition
48072328003	Hollis Cons SD 328	Cash	4.00	Recognition	4.00	Recognition
56099033C04	Homer CCSD 33C	Cash	3.90	Recognition	3.90	Recognition
07016233016	Homewood Flossmoor CHSD 233	Cash	3.80	Recognition	3.80	Recognition
07016153002	Homewood SD 153	Cash	3.00	Early Warning	3.35	Review *
04101207016	Hononegah CHD 207	Cash	3.90	Recognition	3.90	Recognition
54092011026	Hoopston Area CUSD 11	Cash	3.65	Recognition	3.65	Recognition
07016157002	Hoover-Schrum Memorial SD 157	Cash	3.60	Recognition	3.60	Recognition
44063158022	Huntley Comm Sch Dist 158	Accrual	3.80	Recognition	3.80	Recognition
12017001026	Hutsonville CUSD 1	Cash	3.90	Recognition	3.90	Recognition

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
48072321026	Il Valley Central USD 321	Cash	3.55	Recognition	3.90	Recognition
48072327026	Illini Bluffs CUSD 327	Cash	3.65	Recognition	3.65	Recognition
53060189026	Illini Central CUSD 189	Cash	3.65	Recognition	3.65	Recognition
26034307016	Illini West H S Dist 307	Cash	4.00	Recognition	4.00	Recognition
16019425026	Indian Creek CUSD 425	Cash	4.00	Recognition	4.00	Recognition
19022204026	Indian Prairie CUSD 204	Accrual	3.80	Recognition	3.80	Recognition
07016109002	Indian Springs SD 109	Accrual	3.55	Recognition	3.90	Recognition
32038009026	Iroquois County CUSD 9	Cash	3.90	Recognition	3.90	Recognition
32038010026	Iroquois West CUSD 10	Cash	4.00	Recognition	4.00	Recognition
13095011004	Irvington CCSD 11	Cash	3.55	Recognition	3.55	Recognition
19022010002	Itasca SD 10	Cash	3.90	Recognition	3.90	Recognition
13058007004	Iuka CCSD 7	Cash	3.55	Recognition	3.55	Recognition
06016201017	J S Morton HSD 201	Accrual	3.80	Recognition	3.80	Recognition
01069117022	Jacksonville SD 117	Cash	3.80	Recognition	3.80	Recognition
20096017004	Jasper CCSD 17	Cash	3.35	Review	3.35	Review
12040001026	Jasper County CUD 1	Cash	3.35	Review	3.35	Review
40042100026	Jersey CUSD 100	Cash	3.45	Review	3.80	Recognition *
44063012026	Johnsburg CUSD 12	Accrual	2.35	Watch	2.35	Watch
21100001026	Johnston City CUSD 1	Cash	3.60	Recognition	3.60	Recognition
56099086005	Joliet PSD 86	Accrual	3.60	Recognition	3.60	Recognition
56099204017	Joliet Twp HSD 204	Accrual	3.80	Recognition	3.80	Recognition
21061038026	Joppa-Maple Grove UD 38	Cash	4.00	Recognition	4.00	Recognition
31045302026	Kaneland CUSD 302	Accrual	3.00	Early Warning	3.00	Early Warning
32046111025	Kankakee SD 111	Cash	3.35	Review	3.35	Review

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017



<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
11023003026	Kansas CUSD 3	Cash	3.90	Recognition	3.90	Recognition
19022020002	Keeneyville SD 20	Accrual	3.80	Recognition	3.80	Recognition
13058002003	Kell Cons SD 2	Cash	3.55	Recognition	3.55	Recognition
05016038002	Kenilworth SD 38	Cash	3.90	Recognition	3.90	Recognition
28037229026	Kewanee CUSD 229	Cash	3.90	Recognition	3.90	Recognition
34049096004	Kildeer Countryside CCSD 96	Cash	4.00	Recognition	4.00	Recognition
47071144003	Kings Cons SD 144	Cash	3.55	Recognition	3.55	Recognition
04101131004	Kinnikinnick CCSD 131	Cash	4.00	Recognition	4.00	Recognition
07016140002	Kirby SD 140	Accrual	3.65	Recognition	3.65	Recognition
33048202026	Knoxville CUSD 202	Cash	3.70	Recognition	3.70	Recognition
06016094002	Komarek SD 94	Accrual	3.35	Review	3.35	Review
06016102002	La Grange SD 102	Cash	2.90	Early Warning	2.90	Early Warning
06016105002	La Grange SD 105 South	Accrual	3.45	Review	3.45	Review
26034347004	La Harpe CSD 347	Cash	2.55	Watch	2.90	Early Warning *
28006303026	La Moille CUSD 303	Cash	3.65	Recognition	3.65	Recognition
35050122002	La Salle ESD 122	Cash	3.45	Review	3.45	Review
35050120017	La Salle-Peru Twp HSD 120	Cash	3.55	Recognition	3.55	Recognition
28006094004	Ladd CCSD 94	Cash	3.55	Recognition	3.55	Recognition
06016106002	LaGrange Highlands SD 106	Accrual	4.00	Recognition	4.00	Recognition
34049065002	Lake Bluff ESD 65	Accrual	3.80	Recognition	3.80	Recognition
34049115016	Lake Forest CHSD 115	Accrual	3.65	Recognition	3.65	Recognition
34049067005	Lake Forest SD 67	Accrual	3.65	Recognition	3.65	Recognition
19022108016	Lake Park CHSD 108	Accrual	3.90	Recognition	3.90	Recognition
34049041004	Lake Villa CCSD 41	Cash	3.90	Recognition	3.90	Recognition

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
34049095026	Lake Zurich CUSD 95	Accrual	3.65	Recognition	3.65	Recognition
07016158002	Lansing SD 158	Cash	3.80	Recognition	3.80	Recognition
56099070C04	Laraway CCSD 70C	Cash	4.00	Recognition	4.00	Recognition
12051020026	Lawrence County CUD 20	Cash	3.25	Review	3.60	Recognition *
50082009026	Lebanon CUSD 9	Cash	3.15	Review	3.15	Review
35050001026	Leland CUSD 1	Cash	3.90	Recognition	3.90	Recognition
07016210017	Lemont Twp HSD 210	Cash	3.45	Review	3.80	Recognition *
07016113A02	Lemont-Bromberek CSD 113A	Accrual	4.00	Recognition	4.00	Recognition
08089202026	Lena Winslow CUSD 202	Cash	3.90	Recognition	3.90	Recognition
17064002026	LeRoy CUSD 2	Cash	3.35	Review	3.35	Review
26029097026	Lewistown CUSD 97	Cash	3.90	Recognition	3.90	Recognition
17064007026	Lexington CUSD 7	Cash	3.70	Recognition	3.70	Recognition
06016212016	Leyden CHSD 212	Accrual	4.00	Recognition	4.00	Recognition
01001002026	Liberty CUSD 2	Cash	3.90	Recognition	3.90	Recognition
34049070002	Libertyville SD 70	Cash	3.55	Recognition	3.55	Recognition
30091016004	Lick Creek CCSD 16	Cash	3.20	Review	3.20	Review
48072310016	Limestone CHSD 310	Cash	3.55	Recognition	3.55	Recognition
48072316004	Limestone Walters CCSD 316	Cash	4.00	Recognition	4.00	Recognition
17054404016	Lincoln CHSD 404	Cash	3.90	Recognition	3.90	Recognition
07016156002	Lincoln ESD 156	Cash	3.70	Recognition	3.70	Recognition
17054027002	Lincoln ESD 27	Cash	3.70	Recognition	3.70	Recognition
56099210016	Lincoln Way CHSD 210	Cash	2.00	Watch	2.00	Watch
34049103002	Lincolnshire-Prairieview SD 103	Cash	4.00	Recognition	4.00	Recognition
05016074002	Lincolnwood SD 74	Accrual	3.90	Recognition	3.90	Recognition

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
06016092002	Lindop SD 92	Accrual	3.90	Recognition	3.90	Recognition
24047090004	Lisbon CCSD 90	Cash	3.65	Recognition	3.65	Recognition
19022202026	Lisle CUSD 202	Cash	4.00	Recognition	4.00	Recognition
03068012026	Litchfield CUSD 12	Cash	3.45	Review	3.55	Recognition *
56099091002	Lockport SD 91	Cash	3.80	Recognition	3.80	Recognition
56099205017	Lockport Twp HSD 205	Cash	4.00	Recognition	4.00	Recognition
19022044002	Lombard SD 44	Accrual	4.00	Recognition	4.00	Recognition
35050425026	Lostant CUSD 425	Cash	3.65	Recognition	3.65	Recognition
53102021026	Lowpoint-Washburn CUSD 21	Cash	3.55	Recognition	3.55	Recognition
09010142004	Ludlow CCSD 142	Cash	4.00	Recognition	4.00	Recognition
06016103002	Lyons SD 103	Accrual	3.45	Review	3.45	Review
06016204017	Lyons Twp HSD 204	Accrual	4.00	Recognition	4.00	Recognition
26062185026	Macomb CUSD 185	Accrual	4.00	Recognition	4.00	Recognition
41057012026	Madison CUSD 12	Cash	3.00	Early Warning	3.35	Review *
19022060002	Maercker SD 60	Accrual	3.90	Recognition	3.90	Recognition
09010003026	Mahomet-Seymour CUSD 3	Cash	3.60	Recognition	3.60	Recognition
05016207017	Maine Township HSD 207	Accrual	4.00	Recognition	4.00	Recognition
28006084004	Malden CCSD 84	Cash	4.00	Recognition	4.00	Recognition
56099114002	Manhattan SD 114	Cash	3.80	Recognition	3.80	Recognition
06016083002	Mannheim SD 83	Accrual	3.70	Recognition	3.70	Recognition
32046005026	Manteno CUSD 5	Cash	3.70	Recognition	3.70	Recognition
44063154016	Marengo CHSD 154	Cash	3.65	Recognition	3.65	Recognition
44063165003	Marengo-Union E Cons D 165	Cash	4.00	Recognition	4.00	Recognition
21100002026	Marion CUSD 2	Cash	3.35	Review	3.35	Review

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
50082040026	Marissa CUSD 40	Cash	3.10	Review	3.10	Review
39055002026	Maroa Forsyth CUSD 2	Cash	3.25	Review	3.25	Review
19022015002	Marquardt SD 15	Accrual	3.90	Recognition	3.90	Recognition
35050150002	Marseilles ESD 150	Cash	4.00	Recognition	4.00	Recognition
11012002C26	Marshall CUSD 2C	Cash	3.80	Recognition	3.90	Recognition
11012003C26	Martinsville CUSD 3C	Cash	3.80	Recognition	3.80	Recognition
50082019026	Mascoutah CUD 19	Cash	3.35	Review	3.35	Review
21061001026	Massac UD 1	Cash	3.45	Review	3.45	Review
07016162002	Matteson ESD 162	Accrual	3.60	Recognition	3.60	Recognition
11015002026	Mattoon CUSD 2	Cash	3.00	Early Warning	3.35	Review *
06016089002	Maywood-Melrose Park-Broadview 89	Accrual	3.60	Recognition	3.60	Recognition
24032002C02	Mazon-Verona-Kinsman ESD 2C	Cash	4.00	Recognition	4.00	Recognition
13041012004	McClellan CCSD 12	Cash	3.70	Recognition	3.70	Recognition
44063015004	McHenry CCSD 15	Cash	4.00	Recognition	4.00	Recognition
44063156016	McHenry CHSD 156	Cash	3.90	Recognition	3.90	Recognition
17064005026	McLean County USD 5	Cash	2.90	Early Warning	3.25	Review *
19022011002	Medinah SD 11	Cash	3.90	Recognition	3.90	Recognition
35050289004	Mendota CCSD 289	Cash	3.45	Review	3.45	Review
35050280017	Mendota Twp HSD 280	Cash	3.55	Recognition	3.55	Recognition
33066404026	Mercer County School District 404	Cash	3.55	Recognition	3.90	Recognition
01069011026	Meredosia-Chambersburg CUSD 11	Cash	3.20	Review	3.20	Review
30077101026	Meridian CUSD 101	Cash	2.35	Watch	2.35	Watch
39055015026	Meridian CUSD 15	Cash	2.80	Early Warning	2.80	Early Warning
47071223026	Meridian CUSD 223	Cash	3.70	Recognition	3.70	Recognition

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
53102001004	Metamora CCSD 1	Cash	3.35	Review	3.70	Recognition *
35059007026	Midland CUSD 7	Cash	3.45	Review	3.45	Review
07016143002	Midlothian SD 143	Cash	3.65	Recognition	3.65	Recognition
53060191026	Midwest Central CUSD 191	Cash	3.55	Recognition	3.90	Recognition
32038124026	Milford Area PSD 124	Cash	3.35	Review	3.70	Recognition *
34049024004	Millburn CCSD 24	Accrual	2.55	Watch	2.55	Watch
35050210004	Miller Twp CCSD 210	Cash	3.20	Review	3.55	Recognition *
50082160004	Millstadt CCSD 160	Cash	3.00	Early Warning	3.00	Early Warning
24032201004	Minooka CCSD 201	Cash	3.35	Review	3.35	Review
24032111016	Minooka CHSD 111	Cash	3.35	Review	3.35	Review
56099159002	Mokena SD 159	Cash	3.55	Recognition	3.55	Recognition
49081040022	Moline-Coal Valley CUSD 40	Accrual	3.65	Recognition	3.65	Recognition
32046001026	Momence CUSD 1	Cash	3.60	Recognition	3.60	Recognition
33094238026	Monmouth-Roseville CUSD 238	Cash	3.80	Recognition	3.80	Recognition
48072070002	Monroe SD 70	Cash	3.65	Recognition	3.65	Recognition
39074025026	Monticello CUSD 25	Cash	3.65	Recognition	4.00	Recognition
47098145004	Montmorency CCSD 145	Cash	3.45	Review	3.80	Recognition *
24032101016	Morris CHSD 101	Cash	2.75	Early Warning	2.75	Early Warning
24032054002	Morris SD 54	Cash	2.45	Watch	2.45	Watch
47098006026	Morrison CUSD 6	Cash	4.00	Recognition	4.00	Recognition
03011001026	Morrisonville CUSD 1	Cash	3.45	Review	3.45	Review
53090709026	Morton CUSD 709	Cash	3.65	Recognition	3.65	Recognition
05016070002	Morton Grove SD 70	Cash	4.00	Recognition	4.00	Recognition
40056005026	Mount Olive CUSD 5	Cash	3.10	Review	3.10	Review

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
05016057002	Mount Prospect SD 57	Accrual	3.65	Recognition	3.65	Recognition
13041080002	Mount Vernon SD 80	Cash	3.45	Review	3.80	Recognition *
17054023026	Mt Pulaski CUSD 23	Cash	4.00	Recognition	4.00	Recognition
13041201017	Mt Vernon Twp HSD 201	Cash	3.60	Recognition	3.60	Recognition
39055003026	Mt Zion CUSD 3	Cash	3.60	Recognition	3.60	Recognition
03003001026	Mulberry Grove CUSD 1	Cash	3.45	Review	3.80	Recognition *
34049120013	Mundelein Cons HSD 120	Accrual	3.90	Recognition	3.90	Recognition
34049075002	Mundelein ESD 75	Cash	3.90	Recognition	3.90	Recognition
30039186026	Murphysboro CUSD 186	Cash	3.10	Review	3.45	Review
53090102002	N Pekin & Marquette Hght SD 102	Cash	3.80	Recognition	3.80	Recognition
19022203026	Naperville CUSD 203	Accrual	4.00	Recognition	4.00	Recognition
13095049004	Nashville CCSD 49	Cash	3.55	Recognition	3.90	Recognition
13095099016	Nashville CHSD 99	Cash	3.65	Recognition	3.65	Recognition
26034325026	Nauvoo-Colusa CUSD 325	Cash	3.90	Recognition	3.90	Recognition
11018003026	Neoga CUSD 3	Cash	3.35	Review	3.45	Review
24032024C04	Nettle Creek CCSD 24C	Cash	3.90	Recognition	3.90	Recognition
50082060026	New Athens CUSD 60	Cash	3.55	Recognition	3.55	Recognition
51084016026	New Berlin CUSD 16	Cash	3.80	Recognition	3.80	Recognition
17054088002	New Holland-Middletown ED 88	Cash	4.00	Recognition	4.00	Recognition
20096006004	New Hope CCSD 6	Cash	3.65	Recognition	4.00	Recognition
56099122002	New Lenox SD 122	Cash	3.70	Recognition	3.70	Recognition
21044032003	New Simpson Hill SD 32	Cash	3.45	Review	3.45	Review
05016203017	New Trier Twp HSD 203	Accrual	3.90	Recognition	3.90	Recognition
24047066004	Newark CCSD 66	Cash	3.55	Recognition	3.55	Recognition

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
24047018016	Newark CHSD 18	Cash	3.65	Recognition	4.00	Recognition
05016071002	Niles ESD 71	Accrual	4.00	Recognition	4.00	Recognition
05016219017	Niles Twp HSD 219	Accrual	3.80	Recognition	3.80	Recognition
44063002003	Nippersink SD 2	Accrual	4.00	Recognition	4.00	Recognition
03068022026	Nokomis CUSD 22	Cash	3.25	Review	3.25	Review
06016080002	Norridge SD 80	Accrual	3.55	Recognition	3.55	Recognition
20097003026	Norris City-Omaha-Enfield CUSD 3	Cash	3.10	Review	3.45	Review
04004200026	North Boone CUSD 200	Cash	3.80	Recognition	3.80	Recognition
34049187026	North Chicago SD 187	Accrual	3.25	Review	3.60	Recognition *
12013025026	North Clay CUSD 25	Cash	4.00	Recognition	4.00	Recognition
40031003026	North Greene CUSD 3	Cash	3.10	Review	3.10	Review
40056034026	North Mac CUSD 34	Cash	3.80	Recognition	3.90	Recognition
07016117002	North Palos SD 117	Cash	3.80	Recognition	3.80	Recognition
34049112002	North Shore SD 112	Accrual	4.00	Recognition	4.00	Recognition
13014186002	North Wamac SD 186	Cash	3.90	Recognition	3.90	Recognition
20096200026	North Wayne CUSD 200	Cash	3.65	Recognition	4.00	Recognition
05016027002	Northbrook ESD 27	Accrual	4.00	Recognition	4.00	Recognition
05016028002	Northbrook SD 28	Accrual	4.00	Recognition	4.00	Recognition
05016030002	Northbrook/Glenview SD 30	Accrual	4.00	Recognition	4.00	Recognition
05016225017	Northfield Twp HSD 225	Accrual	3.90	Recognition	3.90	Recognition
40056002026	Northwestern CUSD 2	Cash	4.00	Recognition	4.00	Recognition
48072063002	Norwood ESD 63	Cash	3.55	Recognition	3.55	Recognition
50082090004	O Fallon CCSD 90	Cash	2.80	Early Warning	3.15	Review *
50082203017	O Fallon Twp HSD 203	Cash	3.45	Review	3.45	Review

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
34049068002	Oak Grove SD 68	Accrual	3.30	Review	3.30	Review
48072068002	Oak Grove SD 68	Cash	3.70	Recognition	3.70	Recognition
07016229016	Oak Lawn CHSD 229	Cash	3.10	Review	3.55	Recognition *
07016123002	Oak Lawn-Hometown SD 123	Cash	3.60	Recognition	3.60	Recognition
06016200013	Oak Park - River Forest SD 200	Accrual	3.65	Recognition	3.65	Recognition
06016097002	Oak Park ESD 97	Accrual	3.55	Recognition	3.55	Recognition
13095001004	Oakdale CCSD 1	Cash	3.55	Recognition	3.55	Recognition
11015005026	Oakland CUSD 5	Cash	3.45	Review	3.45	Review
54092076026	Oakwood CUSD 76	Cash	2.90	Early Warning	3.25	Review *
12017004026	Oblong CUSD 4	Cash	3.45	Review	3.45	Review
17053435004	Odell CCSD 435	Cash	4.00	Recognition	4.00	Recognition
13058722026	Odin PSD 722	Cash	3.90	Recognition	3.90	Recognition
35050125002	Oglesby ESD 125	Cash	3.65	Recognition	3.65	Recognition
28006017004	Ohio CCSD 17	Cash	3.55	Recognition	3.55	Recognition
28006505016	Ohio CHSD 505	Cash	4.00	Recognition	4.00	Recognition
11070302026	Okaw Valley CUSD 302	Cash	4.00	Recognition	4.00	Recognition
17064016026	Olympia CUSD 16	Cash	3.90	Recognition	3.90	Recognition
13041005004	Opdyke-Belle-Rive CCSD 5	Cash	3.65	Recognition	3.65	Recognition
08089203026	Orangeville CUSD 203	Cash	3.80	Recognition	3.80	Recognition
47071220026	Oregon CUSD 220	Cash	3.55	Recognition	3.55	Recognition
28037223026	Orion CUSD 223	Cash	3.80	Recognition	3.80	Recognition
07016135002	Orland SD 135	Accrual	3.65	Recognition	4.00	Recognition
35050141002	Ottawa ESD 141	Cash	3.35	Review	3.35	Review
35050140017	Ottawa Twp HSD 140	Cash	3.55	Recognition	3.55	Recognition

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017



<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
05016015004	Palatine CCSD 15	Accrual	3.55	Recognition	3.55	Recognition
12017003026	Palestine CUSD 3	Cash	3.45	Review	3.80	Recognition *
07016118004	Palos CCSD 118	Accrual	4.00	Recognition	4.00	Recognition
07016128002	Palos Heights SD 128	Cash	3.90	Recognition	3.90	Recognition
03011008026	Pana CUSD 8	Cash	3.90	Recognition	3.90	Recognition
03068002026	Panhandle CUSD 2	Cash	3.45	Review	3.45	Review
11023004026	Paris CUSD 4	Cash	3.80	Recognition	3.80	Recognition
11023095025	Paris-Union SD 95	Cash	3.70	Recognition	3.70	Recognition
07016163002	Park Forest SD 163	Cash	3.60	Recognition	3.60	Recognition
05016064004	Park Ridge CCSD 64	Accrual	4.00	Recognition	4.00	Recognition
13058100026	Patoka CUSD 100	Cash	3.35	Review	3.70	Recognition *
47052271026	Paw Paw CUSD 271	Cash	3.25	Review	3.25	Review
51084011026	Pawnee CUSD 11	Cash	4.00	Recognition	4.00	Recognition
09027010026	Paxton-Buckley-Loda CUD 10	Cash	3.65	Recognition	3.65	Recognition
01001001026	Payson CUSD 1	Cash	3.80	Recognition	3.90	Recognition
08089200026	Pearl City CUSD 200	Cash	3.55	Recognition	3.55	Recognition
04101321026	Pecatonica CUSD 321	Cash	3.65	Recognition	3.65	Recognition
53090303016	Pekin CSD 303	Cash	3.55	Recognition	3.90	Recognition
53090108002	Pekin PSD 108	Cash	3.10	Review	3.10	Review
32046259004	Pembroke CCSD 259	Cash	2.65	Early Warning	3.00	Early Warning
06016079002	Pennoyer SD 79	Cash	3.80	Recognition	3.80	Recognition
48072325026	Peoria Heights CUSD 325	Cash	3.55	Recognition	3.55	Recognition
48072150025	Peoria SD 150	Accrual	2.90	Early Warning	2.90	Early Warning
56099207U26	Peotone CUSD 207U	Cash	3.55	Recognition	3.55	Recognition

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
35050124002	Peru ESD 124	Cash	2.90	Early Warning	2.90	Early Warning
01075010026	Pikeland CUSD 10	Cash	3.45	Review	3.45	Review
30073101016	Pinckneyville CHSD 101	Cash	3.60	Recognition	3.60	Recognition
30073050002	Pinckneyville SD 50	Cash	3.65	Recognition	3.65	Recognition
56099202022	Plainfield SD 202	Accrual	3.70	Recognition	3.70	Recognition
24047088026	Plano CUSD 88	Cash	3.70	Recognition	3.70	Recognition
01075003026	Pleasant Hill CUSD 3	Cash	2.55	Watch	2.90	Early Warning *
48072069002	Pleasant Hill SD 69	Cash	3.65	Recognition	3.65	Recognition
51084008026	Pleasant Plains CUSD 8	Cash	3.65	Recognition	3.65	Recognition
48072062002	Pleasant Valley SD 62	Cash	4.00	Recognition	4.00	Recognition
06016107002	Pleasantdale SD 107	Accrual	4.00	Recognition	4.00	Recognition
47071222026	Polo CUSD 222	Cash	3.65	Recognition	3.65	Recognition
17053429004	Pontiac CCSD 429	Cash	3.90	Recognition	3.90	Recognition
17053090017	Pontiac Twp HSD 90	Cash	3.35	Review	3.35	Review
50082105002	Pontiac-W Holliday SD 105	Cash	3.65	Recognition	3.65	Recognition
20076001026	Pope Co CUD 1	Cash	4.00	Recognition	4.00	Recognition
51065202026	Porta CUSD 202	Cash	3.35	Review	3.45	Review
07016143502	Posen-Robbins ESD 143-5	Cash	3.80	Recognition	3.80	Recognition
54092010026	Potomac CUSD 10	Cash	3.45	Review	3.45	Review
17053008026	Prairie Central CUSD 8	Cash	3.55	Recognition	3.55	Recognition
45079134004	Prairie Du Rocher CCSD 134	Cash	3.55	Recognition	3.55	Recognition
44063046003	Prairie Grove CSD 46	Cash	3.55	Recognition	3.90	Recognition
04101133004	Prairie Hill CCSD 133	Cash	3.70	Recognition	3.70	Recognition
07016144002	Prairie-Hills ESD 144	Cash	3.70	Recognition	3.70	Recognition

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
09010197004	Prairieview-Ogden CCSD 197	Cash	4.00	Recognition	4.00	Recognition
28006115002	Princeton ESD 115	Cash	3.10	Review	3.10	Review
28006500015	Princeton HSD 500	Cash	3.55	Recognition	3.55	Recognition
48072326026	Princeville CUSD 326	Cash	3.60	Recognition	3.60	Recognition
47098003026	Prophetstown-Lyndon-Tampico CUSD	Cash	3.55	Recognition	3.55	Recognition
05016023002	Prospect Heights SD 23	Cash	3.45	Review	3.45	Review
06016209017	Proviso Twp HSD 209	Accrual	3.90	Recognition	3.90	Recognition
35078535026	Putnam County CUSD 535	Cash	3.65	Recognition	3.65	Recognition
19022016002	Queen Bee SD 16	Accrual	3.60	Recognition	3.60	Recognition
01001172022	Quincy SD 172	Cash	2.75	Early Warning	3.10	Review *
33048208026	R O W V A CUSD 208	Cash	2.20	Watch	2.55	Watch
13058001003	Raccoon Cons SD 1	Cash	3.65	Recognition	3.65	Recognition
03026204026	Ramsey CUSD 204	Cash	3.45	Review	3.90	Recognition *
53090098002	Rankin CSD 98	Cash	3.90	Recognition	3.90	Recognition
09010137002	Rantoul City SD 137	Cash	3.60	Recognition	3.70	Recognition
09010193017	Rantoul Township HSD 193	Cash	3.90	Recognition	3.90	Recognition
07016220017	Reavis Twp HSD 220	Cash	2.65	Early Warning	2.65	Early Warning
45079132026	Red Bud CUSD 132	Cash	4.00	Recognition	4.00	Recognition
12051010026	Red Hill CUSD 10	Cash	3.35	Review	3.35	Review
56099255U26	Reed Custer CUSD 255U	Cash	4.00	Recognition	4.00	Recognition
06016084502	Rhodes SD 84-5	Cash	3.90	Recognition	3.90	Recognition
07016227017	Rich Twp HSD 227	Cash	3.80	Recognition	3.80	Recognition
12080001026	Richland County CUSD 1	Cash	3.70	Recognition	3.70	Recognition
56099088A02	Richland GSD 88A	Cash	3.60	Recognition	3.60	Recognition

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
44063157016	Richmond-Burton CHSD 157	Cash	3.90	Recognition	3.90	Recognition
07016122002	Ridgeland SD 122	Cash	3.70	Recognition	3.70	Recognition
17064019026	Ridgeview CUSD 19	Cash	3.65	Recognition	3.65	Recognition
06016234016	Ridgewood CHSD 234	Accrual	3.70	Recognition	3.70	Recognition
44063018004	Riley CCSD 18	Cash	4.00	Recognition	4.00	Recognition
47098002026	River Bend CUSD 2	Cash	3.55	Recognition	3.55	Recognition
06016090002	River Forest SD 90	Accrual	3.90	Recognition	3.90	Recognition
06016085502	River Grove SD 85-5	Accrual	3.45	Review	3.45	Review
08043210026	River Ridge CUSD 210	Cash	4.00	Recognition	4.00	Recognition
05016026002	River Trails SD 26	Accrual	3.90	Recognition	3.90	Recognition
49081100026	Riverdale CUSD 100	Cash	3.65	Recognition	3.65	Recognition
06016096002	Riverside SD 96	Accrual	4.00	Recognition	4.00	Recognition
06016208017	Riverside-Brookfield Twp SD 208	Accrual	3.70	Recognition	3.70	Recognition
51084014026	Riverton CUSD 14	Cash	3.55	Recognition	3.55	Recognition
53102002004	Riverview CCSD 2	Cash	3.65	Recognition	3.65	Recognition
53102060026	Roanoke Benson CUSD 60	Cash	3.35	Review	3.35	Review
53090085002	Robein SD 85	Cash	3.65	Recognition	3.65	Recognition
12017002026	Robinson CUSD 2	Cash	3.80	Recognition	3.90	Recognition
47071231004	Rochelle CCSD 231	Cash	3.45	Review	3.45	Review
47071212017	Rochelle Twp HSD 212	Cash	3.80	Recognition	3.80	Recognition
51084003A26	Rochester CUSD 3A	Cash	3.35	Review	3.35	Review
47098013002	Rock Falls ESD 13	Cash	3.60	Recognition	3.60	Recognition
47098301017	Rock Falls Twp HSD 301	Cash	3.55	Recognition	3.90	Recognition
49081041025	Rock Island SD 41	Accrual	3.45	Review	3.80	Recognition *

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
56099084002	Rockdale SD 84	Cash	3.45	Review	3.80	Recognition *
04101205025	Rockford SD 205	Accrual	3.60	Recognition	3.60	Recognition
49081300026	Rockridge CUSD 300	Cash	3.90	Recognition	3.90	Recognition
04101140004	Rockton SD 140	Cash	3.90	Recognition	3.90	Recognition
13041002004	Rome CCSD 2	Cash	3.65	Recognition	3.65	Recognition
34049072002	Rondout SD 72	Cash	4.00	Recognition	4.00	Recognition
17053425004	Rooks Creek CCSD 425	Cash	3.65	Recognition	3.65	Recognition
19022012002	Roselle SD 12	Accrual	3.55	Recognition	3.55	Recognition
06016078002	Rosemont ESD 78	Cash	4.00	Recognition	4.00	Recognition
54092007026	Rossville-Alvin CUSD 7	Cash	3.80	Recognition	3.80	Recognition
34049116026	Round Lake CUSD 116	Accrual	3.25	Review	3.25	Review
41057001026	Roxana CUSD 1	Cash	3.90	Recognition	3.90	Recognition
35050230004	Rutland CCSD 230	Cash	3.65	Recognition	3.65	Recognition
13058600016	Salem CHSD 600	Cash	4.00	Recognition	4.00	Recognition
13058111002	Salem SD 111	Cash	3.90	Recognition	3.90	Recognition
19022048002	Salt Creek SD 48	Cash	4.00	Recognition	4.00	Recognition
54092512026	Salt Fork CUSD 512	Cash	3.90	Recognition	3.90	Recognition
13058501026	Sandoval CUSD 501	Cash	3.80	Recognition	3.80	Recognition
07016172002	Sandridge SD 172	Cash	3.80	Recognition	3.80	Recognition
16019430026	Sandwich CUSD 430	Cash	3.45	Review	3.45	Review
39055009026	Sangamon Valley CUSD 9	Cash	3.55	Recognition	4.00	Recognition
24032060C04	Saratoga CCSD 60C	Cash	3.45	Review	3.45	Review
17053438004	Saunemin CCSD 438	Cash	4.00	Recognition	4.00	Recognition
08043211026	Scales Mound CUSD 211	Cash	4.00	Recognition	4.00	Recognition

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<b><u>RCDT</u></b>	<b><u>District</u></b>	<b><u>Acct Basis</u></b>	<b><u>Original Score</u></b>	<b><u>Original Designation</u></b>	<b><u>Adjusted Score</u></b>	<b><u>Adjusted Designation</u></b>
05016054004	Schaumburg CCSD 54	Accrual	4.00	Recognition	4.00	Recognition
06016081002	Schiller Park SD 81	Accrual	3.70	Recognition	3.70	Recognition
26085005026	Schuyler-Industry CUSD 5	Cash	3.45	Review	3.45	Review
01086002026	Scott-Morgan CUSD 2	Cash	3.65	Recognition	3.65	Recognition
19022045002	SD 45 DuPage County	Accrual	3.80	Recognition	3.80	Recognition
31045046022	SD U-46	Accrual	3.80	Recognition	3.80	Recognition
13058010004	Selmaville CCSD 10	Cash	3.55	Recognition	3.55	Recognition
35050170004	Seneca CCSD 170	Cash	4.00	Recognition	4.00	Recognition
35050160017	Seneca Twp HSD 160	Cash	4.00	Recognition	4.00	Recognition
35050002026	Serena CUSD 2	Cash	3.55	Recognition	3.55	Recognition
21028196026	Sesser-Valier CUSD 196	Cash	3.55	Recognition	3.55	Recognition
30091084026	Shawnee CUSD 84	Cash	4.00	Recognition	4.00	Recognition
11087004026	Shelbyville CUSD 4	Cash	3.90	Recognition	3.90	Recognition
49081200026	Sherrard CUSD 200	Cash	3.90	Recognition	3.90	Recognition
11023001026	Shiloh CUSD 1	Cash	4.00	Recognition	4.00	Recognition
50082085002	Shiloh Village SD 85	Cash	3.25	Review	3.25	Review
04101134004	Shirland CCSD 134	Cash	4.00	Recognition	4.00	Recognition
50082181002	Signal Hill SD 181	Cash	3.80	Recognition	3.80	Recognition
49081034002	Silvis SD 34	Cash	3.70	Recognition	3.70	Recognition
05016068002	Skokie SD 68	Accrual	4.00	Recognition	4.00	Recognition
05016069002	Skokie SD 69	Cash	3.90	Recognition	3.90	Recognition
05016073502	Skokie SD 73-5	Accrual	3.70	Recognition	3.70	Recognition
50082130004	Smithton CCSD 130	Cash	3.65	Recognition	3.65	Recognition
16019432026	Somonauk CUSD 432	Cash	3.90	Recognition	3.90	Recognition

\* *Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.*

April 2017

<b><u>RCDT</u></b>	<b><u>District</u></b>	<b><u>Acct Basis</u></b>	<b><u>Original Score</u></b>	<b><u>Original Designation</u></b>	<b><u>Adjusted Score</u></b>	<b><u>Adjusted Designation</u></b>
13058401026	South Central CUD 401	Cash	3.35	Review	3.35	Review
03011014024	South Fork SD 14	Cash	3.70	Recognition	3.70	Recognition
07016150002	South Holland SD 150	Cash	3.90	Recognition	3.90	Recognition
07016151002	South Holland SD 151	Cash	3.70	Recognition	3.70	Recognition
53090137002	South Pekin SD 137	Cash	3.60	Recognition	3.60	Recognition
24032074003	South Wilmington CCSD 74	Cash	3.45	Review	3.45	Review
26034337026	Southeastern CUSD 337	Cash	3.55	Recognition	3.90	Recognition
40056009026	Southwestern CUSD 9	Cash	3.70	Recognition	3.70	Recognition
45079140026	Sparta CUSD 140	Cash	2.80	Early Warning	2.80	Early Warning
26029004026	Spoon River Valley CUSD 4	Cash	3.65	Recognition	3.65	Recognition
13041178004	Spring Garden CCSD 178	Cash	3.80	Recognition	3.80	Recognition
53090606004	Spring Lake CCSD 606	Cash	3.00	Early Warning	3.00	Early Warning
28006099004	Spring Valley CCSD 99	Cash	3.35	Review	3.35	Review
51084186025	Springfield SD 186	Accrual	3.45	Review	3.45	Review
32046256004	St Anne CCSD 256	Cash	3.55	Recognition	3.55	Recognition
32046302016	St Anne CHSD 302	Cash	3.55	Recognition	3.90	Recognition
31045303026	St Charles CUSD 303	Accrual	4.00	Recognition	4.00	Recognition
03026202026	St Elmo CUSD 202	Cash	3.90	Recognition	3.90	Recognition
32046258004	St George CCSD 258	Cash	3.80	Recognition	3.80	Recognition
09010169004	St Joseph CCSD 169	Cash	3.35	Review	3.35	Review
09010305016	St Joseph Ogden CHSD 305	Cash	3.80	Recognition	3.80	Recognition
50082030003	St Libory Cons SD 30	Cash	3.10	Review	3.45	Review
13014141502	St Rose SD 14-15	Cash	3.65	Recognition	3.65	Recognition
28088100026	Stark County CUSD 100	Cash	3.65	Recognition	3.65	Recognition

\* *Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.*

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
40056006026	Staunton CUSD 6	Cash	3.55	Recognition	3.55	Recognition
45079138026	Steeleville CUSD 138	Cash	3.35	Review	3.35	Review
07016194002	Steger SD 194	Cash	3.60	Recognition	3.60	Recognition
47098005026	Sterling CUSD 5	Accrual	3.45	Review	3.45	Review
47052220002	Steward ESD 220	Cash	4.00	Recognition	4.00	Recognition
11087005A26	Stewardson-Strasburg CUD 5A	Cash	3.80	Recognition	3.90	Recognition
08043206026	Stockton CUSD 206	Cash	4.00	Recognition	4.00	Recognition
35050044002	Streator ESD 44	Cash	2.00	Watch	2.10	Watch
35050040017	Streator Twp HSD 40	Cash	3.80	Recognition	3.80	Recognition
11070300026	Sullivan CUSD 300	Cash	3.90	Recognition	3.90	Recognition
13041079002	Summersville SD 79	Cash	4.00	Recognition	4.00	Recognition
56099161002	Summit Hill SD 161	Accrual	3.70	Recognition	3.70	Recognition
07016104002	Summit SD 104	Accrual	3.50	Review	3.60	Recognition *
07016171002	Sunnybrook SD 171	Cash	3.80	Recognition	3.80	Recognition
05016029002	Sunset Ridge SD 29	Accrual	3.70	Recognition	3.70	Recognition
16019427026	Sycamore CUSD 427	Accrual	2.80	Early Warning	2.80	Early Warning
56099090002	Taft SD 90	Cash	3.25	Review	3.25	Review
30073005002	Tamaroa School Dist 5	Cash	3.00	Early Warning	3.10	Review *
03011003026	Taylorville CUSD 3	Cash	3.80	Recognition	3.80	Recognition
03025050026	Teutopolis CUSD 50	Cash	3.55	Recognition	3.90	Recognition
09010130004	Thomasboro CCSD 130	Cash	3.55	Recognition	3.55	Recognition
21028174026	Thompsonville CUSD 174	Cash	3.80	Recognition	3.80	Recognition
07016215017	Thornton Fractional Twp HSD 215	Cash	3.70	Recognition	3.70	Recognition
07016154002	Thornton SD 154	Cash	2.75	Early Warning	3.10	Review *

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017



<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
07016205017	Thornton Twp HSD 205	Cash	3.00	Early Warning	3.00	Early Warning
09010007026	Tolono CUSD 7	Cash	3.90	Recognition	3.90	Recognition
35050079004	Tonica CCSD 79	Cash	3.65	Recognition	4.00	Recognition
05016211017	Township HSD 211	Accrual	4.00	Recognition	4.00	Recognition
05016214017	Township HSD 214	Accrual	4.00	Recognition	4.00	Recognition
53090702026	Tremont CUSD 702	Cash	3.35	Review	3.70	Recognition *
51084001026	Tri City CUSD 1	Cash	3.45	Review	3.45	Review
17053006J26	Tri Point CUSD 6-J	Cash	2.40	Watch	2.40	Watch
17064003026	Tri Valley CUSD 3	Cash	3.90	Recognition	3.90	Recognition
41057002026	Triad CUSD 2	Cash	2.35	Watch	2.45	Watch
30039176026	Trico CUSD 176	Cash	3.10	Review	3.10	Review
01069027026	Triopia CUSD 27	Cash	3.60	Recognition	3.60	Recognition
56099030C04	Troy CCSD 30C	Cash	3.70	Recognition	3.70	Recognition
11021301026	Tuscola CUSD 301	Cash	3.80	Recognition	3.80	Recognition
34049113017	Twp HSD 113	Accrual	3.90	Recognition	3.90	Recognition
06016086002	Union Ridge SD 86	Cash	3.65	Recognition	4.00	Recognition
56099081002	Union SD 81	Cash	3.70	Recognition	3.70	Recognition
33094304026	United CUSD 304	Cash	3.35	Review	3.45	Review
49081030017	United Twp HSD 30	Cash	3.65	Recognition	3.65	Recognition
30039140004	Unity Point CCSD 140	Cash	3.00	Early Warning	3.00	Early Warning
09010116022	Urbana SD 116	Accrual	3.80	Recognition	3.80	Recognition
26029002026	V I T CUSD 2	Cash	3.65	Recognition	3.65	Recognition
56099365U26	Valley View CUSD 365U	Accrual	3.25	Review	3.60	Recognition *
45067003026	Valmeyer CUSD 3	Cash	3.55	Recognition	3.55	Recognition

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
03026203026	Vandalia CUSD 203	Cash	3.25	Review	3.60	Recognition *
41057003026	Venice CUSD 3	Cash	4.00	Recognition	4.00	Recognition
21044133017	Vienna HSD 133	Cash	3.70	Recognition	3.70	Recognition
21044055002	Vienna SD 55	Cash	2.80	Early Warning	2.80	Early Warning
11021302026	Villa Grove CUSD 302	Cash	4.00	Recognition	4.00	Recognition
01009064026	Virginia CUSD 64	Cash	2.80	Early Warning	2.80	Early Warning
07016147002	W Harvey-Dixmoor PSD 147	Cash	2.90	Early Warning	2.90	Early Warning
20093348026	Wabash CUSD 348	Accrual	2.30	Watch	2.30	Watch
35050195004	Wallace CCSD 195	Cash	3.25	Review	3.25	Review
35050185004	Waltham CCSD 185	Cash	3.65	Recognition	4.00	Recognition
13041001026	Waltonville CUSD 1	Cash	3.55	Recognition	3.55	Recognition
08043205026	Warren CUSD 205	Cash	3.90	Recognition	3.90	Recognition
34049121017	Warren Twp HSD 121	Accrual	3.35	Review	3.35	Review
39055011026	Warrensburg-Latham CUSD 11	Cash	3.35	Review	3.35	Review
26034316026	Warsaw CUSD 316	Cash	3.35	Review	3.35	Review
53090308016	Washington CHSD 308	Cash	3.90	Recognition	3.90	Recognition
53090052002	Washington SD 52	Cash	3.45	Review	3.45	Review
45067005026	Waterloo CUSD 5	Cash	3.25	Review	3.25	Review
34049118026	Wauconda CUSD 118	Cash	3.70	Recognition	3.70	Recognition
34049060026	Waukegan CUSD 60	Cash	3.25	Review	3.60	Recognition *
01069006026	Waverly CUSD 6	Cash	3.45	Review	3.45	Review
20096100026	Wayne City CUSD 100	Cash	3.60	Recognition	3.60	Recognition
13014003026	Wesclin CUSD 3	Cash	3.35	Review	3.70	Recognition *
08008314026	West Carroll CUSD 314	Cash	3.35	Review	3.35	Review

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
33036235026	West Central CUSD 235	Cash	3.65	Recognition	4.00	Recognition
19022033002	West Chicago ESD 33	Accrual	3.70	Recognition	3.70	Recognition
17054092004	West Lincoln-Broadwell ESD 92	Cash	3.90	Recognition	3.90	Recognition
05016031002	West Northfield SD 31	Accrual	3.65	Recognition	3.65	Recognition
26062103026	West Prairie CUSD 103	Cash	4.00	Recognition	4.00	Recognition
13095010026	West Washington Co CUD 10	Cash	3.35	Review	3.35	Review
06016092502	Westchester SD 92-5	Cash	3.80	Recognition	3.80	Recognition
01075012026	Western CUSD 12	Cash	3.45	Review	3.45	Review
06016101002	Western Springs SD 101	Accrual	3.45	Review	3.45	Review
54092002026	Westville CUSD 2	Cash	3.35	Review	3.35	Review
28037230026	Wethersfield CUSD 230	Cash	3.45	Review	3.55	Recognition *
05016021004	Wheeling CCSD 21	Accrual	3.35	Review	3.35	Review
50082115002	Whiteside SD 115	Cash	3.10	Review	3.45	Review
56099092002	Will County SD 92	Cash	4.00	Recognition	4.00	Recognition
33048210026	Williamsfield CUSD 210	Cash	3.65	Recognition	3.65	Recognition
51084015026	Williamsville CUSD 15	Cash	3.55	Recognition	3.55	Recognition
13014046002	Willow Grove SD 46	Cash	3.00	Early Warning	3.00	Early Warning
07016108002	Willow Springs SD 108	Accrual	3.70	Recognition	3.70	Recognition
05016039002	Wilmette SD 39	Accrual	4.00	Recognition	4.00	Recognition
56099209U26	Wilmington CUSD 209U	Cash	3.35	Review	3.35	Review
01086001026	Winchester CUSD 1	Cash	3.10	Review	3.10	Review
11087001026	Windsor CUSD 1	Cash	3.65	Recognition	3.65	Recognition
19022034002	Winfield SD 34	Cash	3.90	Recognition	3.90	Recognition
04101323026	Winnebago CUSD 323	Cash	4.00	Recognition	4.00	Recognition

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

<u>RCDT</u>	<u>District</u>	<u>Acct Basis</u>	<u>Original Score</u>	<u>Original Designation</u>	<u>Adjusted Score</u>	<u>Adjusted Designation</u>
05016036002	Winnetka SD 36	Accrual	3.80	Recognition	3.80	Recognition
34049001002	Winthrop Harbor SD 1	Cash	3.70	Recognition	3.70	Recognition
50082113002	Wolf Branch SD 113	Cash	3.55	Recognition	3.55	Recognition
19022007002	Wood Dale SD 7	Cash	4.00	Recognition	4.00	Recognition
41057015003	Wood River-Hartford ESD 15	Cash	3.35	Review	3.35	Review
34049050004	Woodland CCSD 50	Accrual	3.70	Recognition	3.70	Recognition
17053005026	Woodland CUSD 5	Cash	3.45	Review	3.55	Recognition *
13041209027	Woodlawn Unit School District 209	Cash	3.45	Review	3.45	Review
19022068002	Woodridge SD 68	Accrual	4.00	Recognition	4.00	Recognition
44063200026	Woodstock CUSD 200	Cash	3.70	Recognition	3.70	Recognition
07016127002	Worth SD 127	Cash	3.90	Recognition	3.90	Recognition
24047115026	Yorkville CUSD 115	Cash	3.70	Recognition	3.70	Recognition
21028188026	Zeigler-Royalton CUSD 188	Cash	1.70	Watch	1.70	Watch
34049006002	Zion ESD 6	Cash	3.70	Recognition	3.70	Recognition
34049126017	Zion-Benton Twp HSD 126	Accrual	3.90	Recognition	3.90	Recognition

\* Indicates those school districts with a change in designation category due to the adjustment of late mandated categorical payments.

April 2017

## **2017 Financial Profile (Based upon 2016 Annual Financial Data)**

### **Financial Profile Scores (Adjusted) – by District Name**

**(Scores were adjusted for delayed payment of Mandated Categoricals)**

# Financial Profile Scores (Adjusted) - by District Name

TOTALS: Recognition = 632 Review = 154 Early Warning = 47 Watch = 19 (852 Districts)

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Abingdon-Avon CUSD 276	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
A-C Central CUSD 262	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Addison SD 4	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Adlai E Stevenson HSD 125	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Akin CCSD 91	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Albers SD 63	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Alden Hebron SD 19	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Allendale CCSD 17	2016	0.70	1.40	0.20	0.40	0.40	3.10	Review
	2015	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning
Allen-Otter Creek CCSD 65	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Alsip-Hazlgrn-Oaklwn SD 126	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Altamont CUSD 10	2016	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
	2015	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Alton CUSD 11	2016	0.70	1.05	0.20	0.40	0.20	2.55	Watch
	2015	0.70	0.70	0.20	0.40	0.20	2.20	Watch
AIWood CUSD 225	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
Amboy CUSD 272	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Amboy CUSD 272	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Anna CCSD 37	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Anna Jonesboro CHSD 81	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Annawan CUSD 226	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Antioch CCSD 34	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Aptakisic-Tripp CCSD 102	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Arbor Park SD 145	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Arcola CUSD 306	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Argenta-Oreana CUSD 1	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
Argo CHSD 217	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Arlington Heights SD 25	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Armstrong Twp HSD 225	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Armstrong-Ellis Cons SD 61	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	0.35	0.35	0.30	0.40	0.40	1.80	Watch
Arthur CUSD 305	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
	2015	1.05	1.05	0.20	0.40	0.40	3.10	Review
Ashley CCSD 15	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
	2015	1.05	1.40	0.20	0.40	0.40	3.45	Review
Ashton-Franklin Center CUSD 275	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Ashton-Franklin Center CUSD 275	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Astoria CUSD 1	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Athens CUSD 213	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Atwood Heights SD 125	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Auburn CUSD 10	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
	2015	1.40	1.05	0.40	0.40	0.20	3.45	Review
Aurora East USD 131	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Aurora West USD 129	2016	0.70	1.40	0.20	0.40	0.20	2.90	Early Warning
	2015	0.70	1.05	0.20	0.40	0.30	2.65	Early Warning
Aviston SD 21	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
Avoca SD 37	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Ball Chatham CUSD 5	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
	2015	1.05	1.40	0.20	0.40	0.20	3.25	Review
Bannockburn SD 106	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Barrington CUSD 220	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Bartelso SD 57	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Bartonville SD 66	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Batavia USD 101	2016	1.05	1.40	0.30	0.40	0.30	3.45	Review
	2015	1.05	1.05	0.30	0.40	0.20	3.00	Early Warning
Beach Park CCSD 3	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review

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



<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Beach Park CCSD 3	2015	1.05	1.40	0.20	0.40	0.30	3.35	Review
Beardstown CUSD 15	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Beecher City CUSD 20	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Beecher CUSD 200U	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Belle Valley SD 119	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Belleville SD 118	2016	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning
	2015	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning
Belleville Twp HSD 201	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
	2015	1.05	0.70	0.20	0.40	0.20	2.55	Watch
Bellwood SD 88	2016	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
	2015	1.05	1.40	0.20	0.40	0.10	3.15	Review
Belvidere CUSD 100	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Bement CUSD 5	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.05	1.05	0.20	0.40	0.40	3.10	Review
Benjamin SD 25	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Bensenville SD 2	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Benton CCSD 47	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
	2015	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
Benton Cons HSD 103	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Berkeley SD 87	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.05	0.40	0.40	0.20	3.45	Review
Berwyn North SD 98	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Berwyn North SD 98	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Berwyn South SD 100	2016	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
	2015	1.40	0.70	0.20	0.40	0.10	2.80	Early Warning
Bethalto CUSD 8	2016	0.70	1.05	0.10	0.40	0.20	2.45	Watch
	2015	1.05	1.40	0.20	0.40	0.20	3.25	Review
Bethel SD 82	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Big Hollow SD 38	2016	1.05	1.40	0.30	0.20	0.10	3.05	Early Warning
	2015	0.70	1.05	0.30	0.20	0.10	2.35	Watch
Bismarck Henning CUSD	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
	2015	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning
Bloom Twp HSD 206	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Bloomington SD 13	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Bloomington SD 87	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Blue Ridge CUSD 18	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Bluford CCSD 114	2015	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning
Bluford Unit School District 318	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Bond County CUSD 2	2016	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning
	2015	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning
Bourbonnais SD 53	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
Braceville SD 75	2016	0.70	1.05	0.20	0.40	0.40	2.75	Early Warning
	2015	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning
Bradford CUSD 1	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Bradley Bourbonnais CHSD 307	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Bradley Bourbonnais CHSD 307	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Bradley SD 61	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Breese ESD 12	2016	1.05	1.40	0.30	0.40	0.30	3.45	Review
	2015	0.35	1.05	0.10	0.40	0.40	2.30	Watch
Bremen CHSD 228	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Brimfield CUSD 309	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Brookfield Lagrange Park SD 95	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.05	0.40	0.40	0.20	3.45	Review
Brooklyn UD 188	2016	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning
	2015	1.05	0.70	0.20	0.40	0.10	2.45	Watch
Brookwood SD 167	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Brown County CUSD 1	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
Brownstown CUSD 201	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Brussels CUSD 42	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Buncombe Cons SD 43	2016	1.05	1.05	0.20	0.40	0.40	3.10	Review
	2015	1.05	1.40	0.20	0.40	0.40	3.45	Review
Bunker Hill CUSD 8	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Burbank SD 111	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Bureau Valley CUSD 340	2016	1.05	1.05	0.20	0.40	0.40	3.10	Review
	2015	1.05	1.05	0.20	0.40	0.40	3.10	Review
Burnham SD 154-5	2016	1.40	0.70	0.20	0.40	0.30	3.00	Early Warning

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Burnham SD 154-5	2015	1.40	0.35	0.30	0.40	0.30	2.75	Early Warning
Bushnell Prairie City CUSD 170	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Butler SD 53	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Byron CUSD 226	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Cahokia CUSD 187	2016	1.05	1.40	0.30	0.40	0.10	3.25	Review
	2015	1.05	1.40	0.20	0.40	0.10	3.15	Review
Cairo USD 1	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Calhoun CUSD 40	2016	0.70	1.40	0.10	0.40	0.20	2.80	Early Warning
	2015	0.70	1.05	0.20	0.40	0.10	2.45	Watch
Calumet City SD 155	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.05	0.30	0.40	0.10	3.25	Review
Calumet Public SD 132	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Cambridge CUSD 227	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Canton Union SD 66	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Carbon Cliff-Barstow SD 36	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	1.05	0.20	0.40	0.30	3.35	Review
Carbondale CHSD 165	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Carbondale ESD 95	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Carlinville CUSD 1	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Carlyle CUSD 1	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Carlyle CUSD 1	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Carmi-White County CUSD 5	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.05	1.40	0.30	0.40	0.30	3.45	Review
Carrier Mills-Stonefort CUSD 2	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Carrollton CUSD 1	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Carterville CUSD 5	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.05	0.30	0.40	0.10	3.25	Review
Carthage ESD 317	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Cary CCSD 26	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Casey-Westfield CUSD 4C	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
	2015	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning
Cass SD 63	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
Catlin CUSD 5	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
CCSD 146	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
CCSD 168	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
CCSD 180	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
CCSD 204	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
CCSD 62	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
CCSD 89	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
CCSD 93	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Center Cass SD 66	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Central A & M CUD 21	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Central CHSD 71	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Central City SD 133	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
	2015	1.40	1.05	0.30	0.40	0.20	3.35	Review
Central CUSD 3	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Central CUSD 301	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Central CUSD 4	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
	2015	1.40	1.05	0.30	0.40	0.20	3.35	Review
Central SD 104	2016	1.40	0.70	0.30	0.40	0.20	3.00	Early Warning
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Central SD 51	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.05	0.40	0.40	0.20	3.45	Review
Central Stickney SD 110	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Centralia HSD 200	2016	0.70	1.05	0.10	0.40	0.10	2.35	Watch
	2015	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
Centralia SD 135	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
Century CUSD 100	2016	1.40	1.05	0.30	0.40	0.10	3.25	Review
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
Cerro Gordo CUSD 100	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Chadwick-Milledgeville CUSD 399	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Champaign CUSD 4	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Chaney-Monge SD 88	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
Channahon SD 17	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Charleston CUSD 1	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
	2015	1.40	0.70	0.20	0.40	0.40	3.10	Review
Cherry SD 92	2016	0.35	0.70	0.10	0.10	0.40	1.65	Watch
	2015	1.05	0.35	0.20	0.20	0.40	2.20	Watch
Chester CUSD 139	2016	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
	2015	1.05	0.70	0.20	0.40	0.20	2.55	Watch
Chester N HSD 122	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.10	0.40	3.35	Review
Chester-East Lincoln CCSD 61	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Chicago Heights SD 170	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Chicago Ridge SD 127-5	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Christopher USD 99	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.05	0.30	0.40	0.10	3.25	Review
CHSD 117	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
CHSD 128	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
CHSD 155	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
CHSD 218	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
CHSD 94	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
CHSD 99	2016	0.70	1.40	0.40	0.40	0.40	3.30	Review
	2015	0.70	1.05	0.30	0.40	0.40	2.85	Early Warning
Cicero SD 99	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Cissna Park CUSD 6	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
City of Chicago SD 299	2016	0.35	1.05	0.10	0.40	0.10	2.00	Watch
	2015	0.70	0.70	0.10	0.40	0.20	2.10	Watch
Clay City CUSD 10	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Clinton CUSD 15	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Coal City CUSD 1	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Cobden SUD 17	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Collinsville CUSD 10	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Colona SD 190	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Columbia CUSD 4	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Comm Cons SD 59	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Cons HSD 230	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition

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



<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Cook County SD 130	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
Cornell CCSD 426	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Coulterville USD 1	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Country Club Hills SD 160	2016	1.40	1.05	0.30	0.40	0.10	3.25	Review
	2015	1.40	1.05	0.30	0.40	0.10	3.25	Review
County of Union Sch Dist No43	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
County of Winnebago SD 320	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
County of Woodford School	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Cowden-Herrick CUSD 3A	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Crab Orchard CUSD 3	2016	1.05	1.40	0.20	0.40	0.20	3.25	Review
	2015	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning
Crescent Iroquois CUSD 249	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Creston CCSD 161	2016	1.05	0.70	0.20	0.40	0.30	2.65	Early Warning
	2015	1.40	0.70	0.30	0.40	0.30	3.10	Review
Crete Monee CUSD 201U	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Creve Coeur SD 76	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Crystal Lake CCSD 47	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Cumberland CUSD 77	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
CUSD 200	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
CUSD 201	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
CUSD 3 Fulton County	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
CUSD 300	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
CUSD 308	2016	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
	2015	1.05	1.05	0.30	0.40	0.10	2.90	Early Warning
CUSD 4	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	0.70	0.30	0.40	0.30	3.10	Review
Cypress SD 64	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Dakota CUSD 201	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Dallas ESD 327	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Dalzell SD 98	2016	1.40	0.70	0.30	0.40	0.40	3.20	Review
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Damiansville SD 62	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
Danville CCSD 118	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
	2015	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
Darien SD 61	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Decatur SD 61	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.05	0.30	0.40	0.10	3.25	Review
Deer Creek-Mackinaw CUSD 701	2016	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Deer Park CCSD 82	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Deerfield SD 109	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
DeKalb CUSD 428	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Deland-Weldon CUSD 57	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
Delavan CUSD 703	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
DePue USD 103	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
	2015	1.40	0.70	0.30	0.40	0.30	3.10	Review
DeSoto Cons SD 86	2016	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning
	2015	1.05	1.40	0.30	0.20	0.20	3.15	Review
Diamond Lake SD 76	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Dieterich CUSD 30	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Dimmick CCSD 175	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
District 50 Schools	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Dixon USD 170	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Dodds CCSD 7	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Dolton SD 148	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Dolton SD 149	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	0.70	0.20	0.40	0.10	2.80	Early Warning
Dongola USD 66	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Dongola USD 66	2015	0.70	1.05	0.20	0.40	0.40	2.75	Early Warning
Donovan CUSD 3	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Downers Grove GSD 58	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Dunlap CUSD 323	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
DuPage HSD 88	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Dupo CUSD 196	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
	2015	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Duquoin CUSD 300	2016	1.05	1.40	0.20	0.40	0.10	3.15	Review
	2015	0.70	1.05	0.20	0.40	0.10	2.45	Watch
Durand CUSD 322	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Dwight Common SD 232	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Dwight Twp HSD 230	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Earlville CUSD 9	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
East Alton SD 13	2016	1.05	1.05	0.10	0.40	0.10	2.70	Early Warning
	2015	1.05	0.35	0.20	0.40	0.10	2.10	Watch
East Alton-Wood River CHSD 14	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
	2015	1.40	0.70	0.30	0.40	0.40	3.20	Review
East Coloma - Nelson CESD 20	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
East Dubuque USD 119	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
East Maine SD 63	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
East Maine SD 63	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
East Moline SD 37	2016	1.40	1.05	0.30	0.40	0.10	3.25	Review
	2015	1.40	1.05	0.30	0.40	0.20	3.35	Review
East Peoria CHSD 309	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
East Peoria SD 86	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
East Prairie SD 73	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
East St Louis SD 189	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Eastland CUSD 308	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Edgar County CUD 6	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
	2015	1.05	1.40	0.20	0.40	0.40	3.45	Review
Edinburg CUSD 4	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Edwards County CUSD 1	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
Edwardsville CUSD 7	2016	0.35	1.05	0.10	0.40	0.20	2.10	Watch
	2015	0.35	1.05	0.20	0.40	0.10	2.10	Watch
Effingham CUSD 40	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Egyptian CUSD 5	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
El Paso-Gridley CUSD 11	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
	2015	1.05	1.05	0.20	0.40	0.40	3.10	Review
Eldorado CUSD 4	2016	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning
	2015	1.40	1.05	0.20	0.40	0.30	3.35	Review
Elmhurst SD 205	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Elmhurst SD 205	2015	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Elmwood CUSD 322	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Elmwood Park CUSD 401	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Elverado CUSD 196	2016	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning
	2015	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning
Elwood CCSD 203	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Emmons SD 33	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Erie CUSD 1	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
ESD 159	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Eswood CCSD 269	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Eureka CUD 140	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Evanston CCSD 65	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
	2015	1.05	1.40	0.20	0.40	0.30	3.35	Review
Evanston Twp HSD 202	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Evergreen Park CHSD 231	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Evergreen Park ESD 124	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
	2015	1.40	0.70	0.30	0.40	0.30	3.10	Review
Ewing Northern CCSD 115	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Fairfield Comm H S Dist 225	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Fairfield Comm H S Dist 225	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Fairfield PSD 112	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Fairmont SD 89	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Fairview SD 72	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Farmington Central CUSD 265	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Farrington CCSD 99	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Fenton CHSD 100	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Field CCSD 3	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Fieldcrest CUSD 6	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
	2015	1.05	1.40	0.20	0.40	0.40	3.45	Review
Fisher CUSD 1	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Flanagan-Cornell Dist 74	2016	1.05	1.05	0.20	0.40	0.40	3.10	Review
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Flora CUSD 35	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Flossmoor SD 161	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Ford Heights SD 169	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Forest Park SD 91	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Forest Ridge SD 142	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Forest Ridge SD 142	2015	1.40	1.05	0.40	0.40	0.20	3.45	Review
Forrestville Valley CUSD 221	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Fox Lake GSD 114	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
	2015	1.40	1.05	0.30	0.40	0.20	3.35	Review
Fox River Grove Cons SD 3	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Frankfort CCSD 157C	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Frankfort CUSD 168	2016	0.35	1.40	0.10	0.40	0.40	2.65	Early Warning
	2015	0.35	1.05	0.10	0.40	0.40	2.30	Watch
Franklin CUSD 1	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Franklin Park SD 84	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Freeburg CCSD 70	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Freeburg CHSD 77	2016	1.05	0.70	0.20	0.40	0.30	2.65	Early Warning
	2015	1.40	0.70	0.30	0.40	0.30	3.10	Review
Freeport SD 145	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
	2015	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning
Fremont SD 79	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Galatia CUSD 1	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Galena USD 120	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Galesburg CUSD 205	2016	1.40	1.05	0.30	0.40	0.10	3.25	Review
	2015	1.40	1.05	0.30	0.40	0.10	3.25	Review
Gallatin CUSD 7	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition

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



<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Gallatin CUSD 7	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Galva CUSD 224	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Gardner CCSD 72C	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Gardner S Wilmington Twp HSD 73	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Gavin SD 37	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
Geff CCSD 14	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Gen George Patton SD 133	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Geneseo CUSD 228	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Geneva CUSD 304	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Genoa Kingston CUSD 424	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Georgetown-Ridge Farm CUD 4	2016	1.05	1.40	0.20	0.40	0.20	3.25	Review
	2015	1.05	1.05	0.20	0.40	0.40	3.10	Review
Germantown Hills SD 69	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Germantown SD 60	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Giant City CCSD 130	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Gibson City-Melvin-Sibley CUSD 5	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Gifford CCSD 188	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Gifford CCSD 188	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Gillespie CUSD 7	2016	1.40	1.05	0.30	0.40	0.10	3.25	Review
	2015	1.40	0.70	0.30	0.40	0.10	2.90	Early Warning
Glen Ellyn SD 41	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.05	1.40	0.40	0.40	0.40	3.65	Recognition
Glenbard Twp HSD 87	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Glencoe SD 35	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Glenview CCSD 34	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Golf ESD 67	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Goreville CUD 1	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.20	3.45	Review
Gower SD 62	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Grand Prairie CCSD 6	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
	2015	0.70	1.05	0.10	0.40	0.40	2.65	Early Warning
Grand Ridge CCSD 95	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Granite City CUSD 9	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.05	1.40	0.20	0.40	0.30	3.35	Review
Grant CCSD 110	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
	2015	1.40	0.70	0.20	0.40	0.30	3.00	Early Warning
Grant CHSD 124	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Grant Park CUSD 6	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Grass Lake SD 36	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Grass Lake SD 36	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Grayslake CCSD 46	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Grayslake CHSD 127	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Grayville CUSD 1	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
Greenfield CUSD 10	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Greenview CUSD 200	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Griggsville-Perry CUSD 4	2016	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
	2015	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
Gurnee SD 56	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Hall HSD 502	2016	0.70	0.70	0.20	0.40	0.10	2.10	Watch
	2015	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
Hamilton CCSD 328	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
	2015	1.05	1.05	0.20	0.40	0.40	3.10	Review
Hamilton Co CUSD 10	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
	2015	0.70	1.40	0.10	0.40	0.40	3.00	Early Warning
Hampton SD 29	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Hardin County CUSD 1	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
	2015	1.05	1.05	0.20	0.40	0.40	3.10	Review
Harlem UD 122	2016	0.70	1.05	0.30	0.40	0.30	2.75	Early Warning
	2015	0.70	1.40	0.30	0.40	0.30	3.10	Review
Harmony Emge SD 175	2016	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
	2015	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning
Harrisburg CUSD 3	2016	0.70	1.05	0.10	0.40	0.10	2.35	Watch

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Harrisburg CUSD 3	2015	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning
Harrison SD 36	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Hartsburg Emden CUSD 21	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Harvard CUSD 50	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Harvey SD 152	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Havana CUSD 126	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Hawthorn CCSD 73	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Hazel Crest SD 152-5	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Henry-Senachwine CUSD 5	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Heritage CUSD 8	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
	2015	1.40	1.05	0.40	0.40	0.20	3.45	Review
Herrin CUSD 4	2016	0.70	1.40	0.20	0.40	0.10	2.80	Early Warning
	2015	0.70	1.05	0.20	0.40	0.10	2.45	Watch
Herscher CUSD 2	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Heyworth CUSD 4	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
	2015	1.40	1.05	0.30	0.40	0.20	3.35	Review
Hiawatha CUSD 426	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.05	0.40	0.40	0.20	3.45	Review
High Mount SD 116	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
	2015	1.05	1.40	0.20	0.40	0.20	3.25	Review
Highland CUSD 5	2016	1.05	1.40	0.30	0.40	0.20	3.35	Review

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Highland CUSD 5	2015	1.05	1.05	0.30	0.40	0.30	3.10	Review
Hillsboro CUSD 3	2016	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning
	2015	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning
Hillside SD 93	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Hinckley Big Rock CUSD 429	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Hinsdale CCSD 181	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Hinsdale Twp HSD 86	2016	1.05	1.40	0.40	0.40	0.40	3.65	Recognition
	2015	1.05	1.05	0.40	0.40	0.40	3.30	Review
Hollis Cons SD 328	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Homer CCSD 33C	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Homewood Flossmoor CHSD 233	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Homewood SD 153	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
	2015	1.40	1.05	0.30	0.40	0.10	3.25	Review
Hononegah CHD 207	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Hoopeston Area CUSD 11	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Hoover-Schrum Memorial SD 157	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.05	0.30	0.40	0.10	3.25	Review
Hoyleton Cons SD 29	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Huntley Comm Sch Dist 158	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Hutsonville CUSD 1	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Il Valley Central USD 321	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Illini Bluffs CUSD 327	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Illini Central CUSD 189	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Illini West H S Dist 307	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Ina CCSD 8	2015	1.40	0.35	0.30	0.40	0.40	2.85	Early Warning
Indian Creek CUSD 425	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Indian Prairie CUSD 204	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Indian Springs SD 109	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Iroquois County CUSD 9	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Iroquois West CUSD 10	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Irvington CCSD 11	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Itasca SD 10	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Iuka CCSD 7	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
J S Morton HSD 201	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Jacksonville SD 117	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Jamaica CUSD 12	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Jasper CCSD 17	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Jasper County CUD 1	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
	2015	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning
Jersey CUSD 100	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	1.05	0.20	0.40	0.30	3.35	Review
Johnsburg CUSD 12	2016	0.35	1.40	0.10	0.40	0.10	2.35	Watch
	2015	0.35	1.05	0.10	0.40	0.10	2.00	Watch
Johnston City CUSD 1	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.05	1.40	0.20	0.40	0.10	3.15	Review
Joliet PSD 86	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Joliet Twp HSD 204	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Joppa-Maple Grove UD 38	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Kaneland CUSD 302	2016	1.05	1.05	0.40	0.40	0.10	3.00	Early Warning
	2015	1.05	1.40	0.40	0.40	0.10	3.35	Review
Kankakee SD 111	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
	2015	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning
Kansas CUSD 3	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
Keeneyville SD 20	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Kell Cons SD 2	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Kenilworth SD 38	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Kewanee CUSD 229	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Kildeer Countryside CCSD 96	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Kings Cons SD 144	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Kinnikinnick CCSD 131	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Kirby SD 140	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Knoxville CUSD 202	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Komarek SD 94	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
	2015	1.40	1.05	0.30	0.40	0.20	3.35	Review
La Grange SD 102	2016	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning
	2015	1.40	1.05	0.20	0.40	0.20	3.25	Review
La Grange SD 105 South	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
La Harpe CSD 347	2016	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning
	2015	1.40	1.05	0.30	0.40	0.10	3.25	Review
La Moille CUSD 303	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
La Salle ESD 122	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
La Salle-Peru Twp HSD 120	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Ladd CCSD 94	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
LaGrange Highlands SD 106	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Lake Bluff ESD 65	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition

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



<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Lake Forest CHSD 115	2016	1.05	1.40	0.40	0.40	0.40	3.65	Recognition
	2015	1.05	1.40	0.40	0.40	0.30	3.55	Recognition
Lake Forest SD 67	2016	1.05	1.40	0.40	0.40	0.40	3.65	Recognition
	2015	1.05	1.40	0.40	0.40	0.40	3.65	Recognition
Lake Park CHSD 108	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Lake Villa CCSD 41	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Lake Zurich CUSD 95	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Lansing SD 158	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Laraway CCSD 70C	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Lawrence County CUD 20	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.05	0.30	0.40	0.10	3.25	Review
Lebanon CUSD 9	2016	1.40	1.05	0.20	0.40	0.10	3.15	Review
	2015	1.40	1.05	0.20	0.40	0.10	3.15	Review
Leland CUSD 1	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Lemont Twp HSD 210	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.05	0.40	0.40	0.20	3.45	Review
Lemont-Bromberek CSD 113A	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Lena Winslow CUSD 202	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
LeRoy CUSD 2	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
	2015	1.40	1.05	0.30	0.40	0.20	3.35	Review
Lewistown CUSD 97	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Lexington CUSD 7	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
	2015	1.40	1.05	0.30	0.40	0.20	3.35	Review
Leyden CHSD 212	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Liberty CUSD 2	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Libertyville SD 70	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Lick Creek CCSD 16	2016	1.40	0.70	0.30	0.40	0.40	3.20	Review
	2015	1.40	1.05	0.40	0.40	0.20	3.45	Review
Limestone CHSD 310	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Limestone Walters CCSD 316	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Lincoln CHSD 404	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Lincoln ESD 156	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Lincoln ESD 27	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Lincoln Way CHSD 210	2016	0.35	1.05	0.20	0.30	0.10	2.00	Watch
	2015	0.70	1.05	0.10	0.40	0.10	2.35	Watch
Lincolnshire-Prairieview SD 103	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Lincolnwood SD 74	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Lindop SD 92	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Lisbon CCSD 90	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Lisle CUSD 202	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Litchfield CUSD 12	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Lockport SD 91	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Lockport Twp HSD 205	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Lombard SD 44	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Lostant CUSD 425	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Lowpoint-Washburn CUSD 21	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Ludlow CCSD 142	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Lyons SD 103	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
	2015	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Lyons Twp HSD 204	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Macomb CUSD 185	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Madison CUSD 12	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
	2015	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning
Maercker SD 60	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Mahomet-Seymour CUSD 3	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.05	0.30	0.40	0.20	3.35	Review
Maine Township HSD 207	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Malden CCSD 84	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Manhattan SD 114	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.05	0.40	0.40	0.20	3.45	Review
Mannheim SD 83	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Manteno CUSD 5	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Marengo CHSD 154	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Marengo-Union E Cons D 165	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Marion CUSD 2	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
	2015	1.05	1.40	0.20	0.40	0.30	3.35	Review
Marissa CUSD 40	2016	1.05	1.05	0.20	0.40	0.40	3.10	Review
	2015	1.05	1.40	0.20	0.40	0.40	3.45	Review
Maroa Forsyth CUSD 2	2016	1.05	1.40	0.20	0.40	0.20	3.25	Review
	2015	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
Marquardt SD 15	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Marseilles ESD 150	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Marshall CUSD 2C	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
Martinsville CUSD 3C	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Mascoutah CUD 19	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Massac UD 1	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Matteson ESD 162	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Mattoon CUSD 2	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
	2015	1.05	0.70	0.20	0.40	0.30	2.65	Early Warning
Maywood-Melrose Park-Broadview 89	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.05	0.30	0.40	0.10	3.25	Review
Mazon-Verona-Kinsman ESD 2C	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
McClellan CCSD 12	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
	2015	1.40	1.05	0.30	0.40	0.20	3.35	Review
McHenry CCSD 15	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
McHenry CHSD 156	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
McLean County USD 5	2016	1.05	1.40	0.20	0.40	0.20	3.25	Review
	2015	1.05	1.40	0.20	0.40	0.20	3.25	Review
Medinah SD 11	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Mendota CCSD 289	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Mendota Twp HSD 280	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Mercer County School District 404	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Meredosia-Chambersburg CUSD 11	2016	1.40	0.70	0.30	0.40	0.40	3.20	Review
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Meridian CUSD 101	2016	0.70	1.05	0.10	0.40	0.10	2.35	Watch
	2015	1.05	1.40	0.20	0.40	0.10	3.15	Review
Meridian CUSD 15	2016	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
	2015	1.40	1.05	0.20	0.40	0.10	3.15	Review

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Meridian CUSD 223	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Metamora CCSD 1	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
	2015	1.40	1.05	0.30	0.40	0.10	3.25	Review
Midland CUSD 7	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Midlothian SD 143	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Midwest Central CUSD 191	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Milford Area PSD 124	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Millburn CCSD 24	2016	0.35	1.40	0.30	0.40	0.10	2.55	Watch
	2015	0.35	1.40	0.30	0.40	0.10	2.55	Watch
Miller Twp CCSD 210	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	0.35	0.20	0.40	0.40	2.75	Early Warning
Millstadt CCSD 160	2016	1.40	0.70	0.30	0.40	0.20	3.00	Early Warning
	2015	1.40	1.05	0.30	0.40	0.20	3.35	Review
Minooka CCSD 201	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Minooka CHSD 111	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Mokena SD 159	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Moline-Coal Valley CUSD 40	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Momence CUSD 1	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning
Monmouth-Roseville CUSD 238	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Monroe SD 70	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Monticello CUSD 25	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Montmorency CCSD 145	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.05	0.40	0.40	0.20	3.45	Review
Morris CHSD 101	2016	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning
	2015	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning
Morris SD 54	2016	1.40	0.35	0.20	0.40	0.10	2.45	Watch
	2015	1.40	0.35	0.20	0.40	0.10	2.45	Watch
Morrison CUSD 6	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Morrisonville CUSD 1	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
Morton CUSD 709	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Morton Grove SD 70	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Mount Olive CUSD 5	2016	1.05	1.05	0.20	0.40	0.40	3.10	Review
	2015	1.05	1.05	0.20	0.40	0.40	3.10	Review
Mount Prospect SD 57	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Mount Vernon SD 80	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
Mt Pulaski CUSD 23	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Mt Vernon Twp HSD 201	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Mt Zion CUSD 3	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.40	0.30	0.40	0.10	3.60	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Mulberry Grove CUSD 1	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	1.05	0.30	0.40	0.20	3.35	Review
Mundelein Cons HSD 120	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Mundelein ESD 75	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.05	0.40	0.40	0.20	3.45	Review
Murphysboro CUSD 186	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
	2015	1.05	1.05	0.20	0.40	0.40	3.10	Review
N Pekin & Marquette Hght SD 102	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Naperville CUSD 203	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Nashville CCSD 49	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Nashville CHSD 99	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Nauvoo-Colusa CUSD 325	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
	2015	1.05	1.40	0.20	0.40	0.40	3.45	Review
Neoga CUSD 3	2016	1.05	1.40	0.30	0.40	0.30	3.45	Review
	2015	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning
Nettle Creek CCSD 24C	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
New Athens CUSD 60	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	0.70	0.40	0.40	0.30	3.20	Review
New Berlin CUSD 16	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
New Holland-Middletown ED 88	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
New Hope CCSD 6	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition

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



<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
New Lenox SD 122	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
New Simpson Hill SD 32	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
New Trier Twp HSD 203	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Newark CCSD 66	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Newark CHSD 18	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Niles ESD 71	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Niles Twp CHSD 219	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Niles Twp HSD 219	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Nippersink SD 2	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Nokomis CUSD 22	2016	1.40	1.05	0.30	0.40	0.10	3.25	Review
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Norridge SD 80	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Norris City-Omaha-Enfield CUSD 3	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
	2015	1.05	1.05	0.20	0.40	0.40	3.10	Review
North Boone CUSD 200	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
North Chicago SD 187	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
North Clay CUSD 25	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
North Greene CUSD 3	2016	1.05	1.05	0.20	0.40	0.40	3.10	Review
	2015	1.05	1.05	0.20	0.40	0.40	3.10	Review

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
North Mac CUSD 34	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
North Palos SD 117	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
North Shore SD 112	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
North Wamac SD 186	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
North Wayne CUSD 200	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Northbrook ESD 27	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Northbrook SD 28	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Northbrook/Glenview SD 30	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Northfield Twp HSD 225	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Northwestern CUSD 2	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Norwood ESD 63	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
O Fallon CCSD 90	2016	1.05	1.40	0.20	0.40	0.10	3.15	Review
	2015	0.70	1.40	0.20	0.40	0.20	2.90	Early Warning
O Fallon Twp HSD 203	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Oak Grove SD 68	2016	0.70	1.40	0.40	0.40	0.40	3.30	Review
	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	0.70	1.40	0.40	0.40	0.40	3.30	Review
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Oak Lawn CHSD 229	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Oak Lawn-Hometown SD 123	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Oak Park - River Forest SD 200	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Oak Park ESD 97	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Oakdale CCSD 1	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Oakland CUSD 5	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
	2015	1.40	1.05	0.40	0.40	0.20	3.45	Review
Oakwood CUSD 76	2016	1.05	1.40	0.20	0.40	0.20	3.25	Review
	2015	1.05	0.70	0.20	0.40	0.10	2.45	Watch
Oblong CUSD 4	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
	2015	1.40	1.05	0.30	0.40	0.20	3.35	Review
Odell CCSD 435	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Odin PSD 722	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
	2015	1.05	1.05	0.20	0.40	0.40	3.10	Review
Oglesby ESD 125	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Ohio CCSD 17	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Ohio CHSD 505	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Okaw Valley CUSD 302	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Olympia CUSD 16	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Opdyke-Belle-Rive CCSD 5	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Orangeville CUSD 203	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
Oregon CUSD 220	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Orion CUSD 223	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
Orland SD 135	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Ottawa ESD 141	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
	2015	1.05	0.70	0.20	0.40	0.30	2.65	Early Warning
Ottawa Twp HSD 140	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Palatine CCSD 15	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Palestine CUSD 3	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.05	1.40	0.30	0.40	0.30	3.45	Review
Palos CCSD 118	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Palos Heights SD 128	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Pana CUSD 8	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Panhandle CUSD 2	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
Paris CUSD 4	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	1.05	0.30	0.40	0.20	3.35	Review
Paris-Union SD 95	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
	2015	1.40	1.05	0.30	0.40	0.10	3.25	Review

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Park Forest SD 163	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Park Ridge CCSD 64	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Patoka CUSD 100	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Paw Paw CUSD 271	2016	1.40	1.05	0.30	0.40	0.10	3.25	Review
	2015	1.40	1.05	0.30	0.40	0.10	3.25	Review
Pawnee CUSD 11	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Paxton-Buckley-Loda CUD 10	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Payson CUSD 1	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Pearl City CUSD 200	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Pecatonica CUSD 321	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Pekin CSD 303	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Pekin PSD 108	2016	1.05	1.05	0.20	0.40	0.40	3.10	Review
	2015	1.05	1.05	0.20	0.40	0.40	3.10	Review
Pembroke CCSD 259	2016	0.70	1.40	0.10	0.40	0.40	3.00	Early Warning
	2015	1.05	0.70	0.10	0.40	0.40	2.65	Early Warning
Pennoyer SD 79	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.05	1.40	0.20	0.40	0.30	3.35	Review
Peoria Heights CUSD 325	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.20	3.45	Review
Peoria SD 150	2016	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning
	2015	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Peotone CUSD 207U	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	0.70	0.30	0.40	0.30	3.10	Review
Peru ESD 124	2016	1.40	0.70	0.30	0.40	0.10	2.90	Early Warning
	2015	1.40	1.05	0.30	0.40	0.10	3.25	Review
Pikeland CUSD 10	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Pinckneyville CHSD 101	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.05	0.70	0.20	0.40	0.10	2.45	Watch
Pinckneyville SD 50	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Plainfield SD 202	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
	2015	1.05	1.40	0.30	0.40	0.20	3.35	Review
Plano CUSD 88	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Pleasant Hill CUSD 3	2016	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning
	2015	1.40	0.70	0.20	0.40	0.20	2.90	Early Warning
Pleasant Hill SD 69	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Pleasant Plains CUSD 8	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Pleasant Valley SD 62	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Pleasantdale SD 107	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Polo CUSD 222	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Pontiac CCSD 429	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Pontiac Twp HSD 90	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
	2015	1.05	1.40	0.20	0.40	0.30	3.35	Review

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Pontiac-W Holliday SD 105	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Pope Co CUD 1	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Porta CUSD 202	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
	2015	1.40	0.70	0.30	0.40	0.20	3.00	Early Warning
Posen-Robbins ESD 143-5	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Potomac CUSD 10	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Prairie Central CUSD 8	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Prairie Du Rocher CCSD 134	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Prairie Grove CSD 46	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Prairie Hill CCSD 133	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Prairie-Hills ESD 144	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Prairieview-Ogden CCSD 197	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Princeton ESD 115	2016	1.40	0.70	0.20	0.40	0.40	3.10	Review
	2015	0.70	0.70	0.10	0.40	0.40	2.30	Watch
Princeton HSD 500	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Princeville CUSD 326	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.05	0.30	0.40	0.10	3.25	Review
Prophetstown-Lyndon-Tampico CUSD3	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Prospect Heights SD 23	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
	2015	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Proviso Twp HSD 209	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Putnam County CUSD 535	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Queen Bee SD 16	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Quincy SD 172	2016	1.05	1.05	0.20	0.40	0.40	3.10	Review
	2015	1.05	1.40	0.20	0.40	0.40	3.45	Review
R O W V A CUSD 208	2016	1.40	0.35	0.20	0.40	0.20	2.55	Watch
	2015	1.40	1.05	0.30	0.40	0.20	3.35	Review
Raccoon Cons SD 1	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Ramsey CUSD 204	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Rankin CSD 98	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Rantoul City SD 137	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Rantoul Township HSD 193	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Reavis Twp HSD 220	2016	1.05	0.70	0.20	0.40	0.30	2.65	Early Warning
	2015	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Red Bud CUSD 132	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Red Hill CUSD 10	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
	2015	0.70	1.40	0.20	0.40	0.20	2.90	Early Warning
Reed Custer CUSD 255U	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition

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



<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Rhodes SD 84-5	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Rich Twp HSD 227	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Richland County CUSD 1	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
	2015	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
Richland GSD 88A	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Richmond-Burton CHSD 157	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Ridgeland SD 122	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Ridgeview CUSD 19	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Ridgewood CHSD 234	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Riley CCSD 18	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
River Bend CUSD 2	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
River Forest SD 90	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
River Grove SD 85-5	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
River Ridge CUSD 210	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
River Trails SD 26	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Riverdale CUSD 100	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Riverside SD 96	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Riverside-Brookfield Twp SD 208	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Riverton CUSD 14	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Riverview CCSD 2	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Roanoke Benson CUSD 60	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
	2015	1.40	1.05	0.30	0.40	0.20	3.35	Review
Robein SD 85	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Robinson CUSD 2	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.05	0.30	0.40	0.20	3.35	Review
Rochelle CCSD 231	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Rochelle Twp HSD 212	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Rochester CUSD 3A	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Rock Falls ESD 13	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.05	0.20	0.40	0.10	3.15	Review
Rock Falls Twp HSD 301	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Rock Island SD 41	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Rockdale SD 84	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Rockford SD 205	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.40	0.30	0.40	0.20	3.70	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Rockridge CUSD 300	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
Rockton SD 140	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Rome CCSD 2	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Rondout SD 72	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Rooks Creek CCSD 425	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Roselle SD 12	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Rosemont ESD 78	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Rossville-Alvin CUSD 7	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Round Lake CUSD 116	2016	1.40	1.05	0.30	0.40	0.10	3.25	Review
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Roxana CUSD 1	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Rutland CCSD 230	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Salem CHSD 600	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Salem SD 111	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Salt Creek SD 48	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Salt Fork CUSD 512	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Sandoval CUSD 501	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Sandoval CUSD 501	2015	1.05	1.40	0.20	0.40	0.30	3.35	Review
Sandridge SD 172	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Sandwich CUSD 430	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
	2015	0.70	1.05	0.10	0.40	0.40	2.65	Early Warning
Sangamon Valley CUSD 9	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Saratoga CCSD 60C	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Saunemin CCSD 438	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Scales Mound CUSD 211	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Schaumburg CCSD 54	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Schiller Park SD 81	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Schuyler-Industry CUSD 5	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
	2015	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning
Scott-Morgan CUSD 2	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
SD 45 DuPage County	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
SD U-46	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Selmaville CCSD 10	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Seneca CCSD 170	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Seneca Twp HSD 160	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Seneca Twp HSD 160	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Serena CUSD 2	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Sesser-Valier CUSD 196	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Shawnee CUSD 84	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Shelbyville CUSD 4	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Sherrard CUSD 200	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Shiloh CUSD 1	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Shiloh Village SD 85	2016	1.40	1.05	0.30	0.40	0.10	3.25	Review
	2015	1.40	0.70	0.30	0.40	0.20	3.00	Early Warning
Shirland CCSD 134	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Signal Hill SD 181	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Silvis SD 34	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.05	0.40	0.40	0.20	3.45	Review
Skokie SD 68	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Skokie SD 69	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Skokie SD 73-5	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Smithton CCSD 130	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Somonauk CUSD 432	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Somonauk CUSD 432	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
South Central CUD 401	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
South Fork SD 14	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
	2015	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
South Holland SD 150	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
South Holland SD 151	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
South Pekin SD 137	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.05	0.30	0.40	0.10	3.25	Review
South Wilmington CCSD 74	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
	2015	0.35	0.35	0.10	0.40	0.40	1.60	Watch
Southeastern CUSD 337	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Southwestern CUSD 9	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
	2015	1.40	1.05	0.30	0.40	0.20	3.35	Review
Sparta CUSD 140	2016	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
	2015	1.40	1.05	0.20	0.40	0.30	3.35	Review
Spoon River Valley CUSD 4	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Spring Garden CCSD 178	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Spring Lake CCSD 606	2016	0.70	1.40	0.10	0.40	0.40	3.00	Early Warning
	2015	0.35	1.40	0.10	0.40	0.40	2.65	Early Warning
Spring Valley CCSD 99	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Springfield SD 186	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
	2015	1.05	1.40	0.20	0.40	0.30	3.35	Review
St Anne CCSD 256	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
St Anne CHSD 302	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
St Charles CUSD 303	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
St Elmo CUSD 202	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
St George CCSD 258	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
St Joseph CCSD 169	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
St Joseph Ogden CHSD 305	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
St Libory Cons SD 30	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
	2015	0.35	1.40	0.10	0.40	0.40	2.65	Early Warning
St Rose SD 14-15	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Stark County CUSD 100	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Staunton CUSD 6	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Steeleville CUSD 138	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Steger SD 194	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Sterling CUSD 5	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
	2015	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Steward ESD 220	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Stewardson-Strasburg CUD 5A	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.30	0.40	0.30	3.80	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Stockton CUSD 206	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Streator ESD 44	2016	0.35	1.05	0.20	0.20	0.30	2.10	Watch
	2015	0.35	1.05	0.10	0.20	0.30	2.00	Watch
Streator Twp HSD 40	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
Sullivan CUSD 300	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Summersville SD 79	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Summit Hill SD 161	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Summit SD 104	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.05	0.70	0.20	0.40	0.10	2.45	Watch
Sunnybrook SD 171	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.05	0.40	0.40	0.20	3.45	Review
Sunset Ridge SD 29	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Sycamore CUSD 427	2016	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
	2015	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
Taft SD 90	2016	1.40	1.05	0.30	0.40	0.10	3.25	Review
	2015	1.40	1.05	0.30	0.40	0.10	3.25	Review
Tamaroa School Dist 5	2016	0.70	1.40	0.20	0.40	0.40	3.10	Review
	2015	0.70	1.05	0.10	0.40	0.40	2.65	Early Warning
Taylorville CUSD 3	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Teutopolis CUSD 50	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Thomasboro CCSD 130	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition

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



<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Thompsonville CUSD 174	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
Thornton Fractional Twp HSD 215	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Thornton SD 154	2016	1.40	0.70	0.30	0.40	0.30	3.10	Review
	2015	1.40	1.05	0.40	0.40	0.20	3.45	Review
Thornton Twp HSD 205	2016	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
Tolono CUSD 7	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Tonica CCSD 79	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Township HSD 211	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Township HSD 214	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Tremont CUSD 702	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
	2015	1.40	1.05	0.30	0.40	0.20	3.35	Review
Tri City CUSD 1	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Tri Point CUSD 6-J	2016	0.70	0.70	0.20	0.40	0.40	2.40	Watch
	2015	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning
Tri Valley CUSD 3	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Triad CUSD 2	2016	0.70	1.05	0.20	0.40	0.10	2.45	Watch
	2015	0.70	1.05	0.10	0.40	0.10	2.35	Watch
Trico CUSD 176	2016	1.05	1.05	0.20	0.40	0.40	3.10	Review
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
Triopia CUSD 27	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.05	0.30	0.40	0.10	3.25	Review

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Troy CCSD 30C	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Tuscola CUSD 301	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.40	0.70	0.30	0.40	0.30	3.10	Review
Twp HSD 113	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Union Ridge SD 86	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Union SD 81	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
United CUSD 304	2016	1.05	1.40	0.30	0.40	0.30	3.45	Review
	2015	1.05	1.40	0.20	0.40	0.30	3.35	Review
United Twp HSD 30	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Unity Point CCSD 140	2016	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
Urbana SD 116	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
	2015	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning
V I T CUSD 2	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Valley View CUSD 365U	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Valmeyer CUSD 3	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Vandalia CUSD 203	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.05	0.30	0.40	0.10	3.25	Review
Venice CUSD 3	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Vienna HSD 133	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
	2015	1.05	1.05	0.20	0.40	0.40	3.10	Review

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Vienna SD 55	2016	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
	2015	1.05	1.40	0.20	0.40	0.10	3.15	Review
Villa Grove CUSD 302	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Virginia CUSD 64	2016	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
	2015	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
W Harvey-Dixmoor PSD 147	2016	1.40	0.70	0.30	0.40	0.10	2.90	Early Warning
	2015	1.40	1.05	0.30	0.40	0.10	3.25	Review
Wabash CUSD 348	2016	0.35	1.05	0.10	0.40	0.40	2.30	Watch
	2015	0.35	0.70	0.20	0.40	0.40	2.05	Watch
Wallace CCSD 195	2016	1.40	1.05	0.30	0.40	0.10	3.25	Review
	2015	1.40	0.70	0.30	0.40	0.20	3.00	Early Warning
Waltham CCSD 185	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Waltonville CUSD 1	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Warren CUSD 205	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Warren Twp HSD 121	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
	2015	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
Warrensburg-Latham CUSD 11	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
	2015	1.40	1.05	0.30	0.40	0.20	3.35	Review
Warsaw CUSD 316	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
	2015	1.05	0.70	0.20	0.40	0.30	2.65	Early Warning
Washington CHSD 308	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.05	0.40	0.40	0.20	3.45	Review
Washington SD 52	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Waterloo CUSD 5	2016	1.40	1.05	0.30	0.40	0.10	3.25	Review
	2015	1.40	1.05	0.30	0.40	0.10	3.25	Review

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Wauconda CUSD 118	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Waukegan CUSD 60	2016	1.40	1.40	0.20	0.40	0.20	3.60	Recognition
	2015	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning
Waverly CUSD 6	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Wayne City CUSD 100	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
	2015	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Webber Twp HSD 204	2015	1.05	1.05	0.20	0.10	0.10	2.50	Watch
Wesclin CUSD 3	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
	2015	1.40	1.05	0.30	0.40	0.20	3.35	Review
West Carroll CUSD 314	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
	2015	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
West Central CUSD 235	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
West Chicago ESD 33	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
West Lincoln-Broadwell ESD 92	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
West Northfield SD 31	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
West Prairie CUSD 103	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
West Washington Co CUD 10	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Westchester SD 92-5	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Western CUSD 12	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
	2015	1.40	1.05	0.30	0.40	0.30	3.45	Review
Western Springs SD 101	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Western Springs SD 101	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Westville CUSD 2	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
	2015	1.40	1.05	0.40	0.40	0.20	3.45	Review
Wethersfield CUSD 230	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Wheeling CCSD 21	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
	2015	0.70	0.70	0.20	0.40	0.30	2.30	Watch
Whiteside SD 115	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
	2015	0.00	0.00	0.00	0.00	0.00	0.00	Watch
Will County SD 92	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Williamsfield CUSD 210	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Williamsville CUSD 15	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Willow Grove SD 46	2016	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning
	2015	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning
Willow Springs SD 108	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Wilmette SD 39	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Wilmington CUSD 209U	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
	2015	1.40	1.05	0.40	0.40	0.10	3.35	Review
Winchester CUSD 1	2016	1.05	1.05	0.20	0.40	0.40	3.10	Review
	2015	1.05	1.05	0.20	0.40	0.40	3.10	Review
Windsor CUSD 1	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Winfield SD 34	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Winnebago CUSD 323	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Winnebago CUSD 323	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Winnetka SD 36	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Winthrop Harbor SD 1	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Wolf Branch SD 113	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Wood Dale SD 7	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Wood River-Hartford ESD 15	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
	2015	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Woodland CCSD 50	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Woodland CUSD 5	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
	2015	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Woodlawn CCSD 4	2015	0.35	1.05	0.20	0.30	0.40	2.30	Watch
Woodlawn CHSD 205	2015	1.05	1.40	0.30	0.40	0.40	3.55	Recognition
Woodlawn Unit School District 209	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
Woodridge SD 68	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
	2015	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Woodstock CUSD 200	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Worth SD 127	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Yorkville CUSD 115	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Zeigler-Royalton CUSD 188	2016	0.35	1.05	0.10	0.10	0.10	1.70	Watch
	2015	0.70	0.70	0.10	0.40	0.30	2.20	Watch
Zion ESD 6	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
	2015	1.40	1.40	0.40	0.40	0.10	3.70	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Zion-Benton Twp HSD 126	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
	2015	1.40	1.40	0.40	0.40	0.30	3.90	Recognition

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

## **2017 Financial Profile (Based upon 2016 Annual Financial Data)**

### **Financial Profile Scores (Adjusted) – by Descending Score Order**

**(Scores were adjusted for delayed payment of Mandated Categoricals)**



## Financial Profile Scores (Adjusted) - by Descending Score Order

*TOTALS: Recognition = 632 Review = 154 Early Warning = 47 Watch = 19 (852 districts)*

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Abingdon-Avon CUSD 276	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Addison SD 4	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Adlai E Stevenson HSD 125	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Akin CCSD 91	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Allen-Otter Creek CCSD 65	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Alsip-Hazlgrn-Oaklwn SD 126	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Amboy CUSD 272	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Antioch CCSD 34	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Aptakistic-Tripp CCSD 102	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Armstrong Twp HSD 225	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Ashton-Franklin Center CUSD 275	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Bannockburn SD 106	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Beardstown CUSD 15	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Benjamin SD 25	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Berwyn North SD 98	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Bloomington SD 13	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Bradford CUSD 1	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Bushnell Prairie City CUSD 170	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Butler SD 53	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Canton Union SD 66	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
CCSD 168	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
CCSD 180	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
CCSD 204	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Center Cass SD 66	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Central A & M CUD 21	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Central Stickney SD 110	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Chadwick-Milledgeville CUSD 399	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Channahon SD 17	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
CHSD 117	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
CHSD 128	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
CHSD 94	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Cissna Park CUSD 6	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Cons HSD 230	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Cornell CCSD 426	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Coulterville USD 1	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
County of Woodford School	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Crystal Lake CCSD 47	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Darien SD 61	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Deerfield SD 109	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Diamond Lake SD 76	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Donovan CUSD 3	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
East Dubuque USD 119	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
East Maine SD 63	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
East Prairie SD 73	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Edinburg CUSD 4	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Egyptian CUSD 5	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Erie CUSD 1	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Eswood CCSD 269	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Eureka CUD 140	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Evergreen Park CHSD 231	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Ewing Northern CCSD 115	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Farmington Central CUSD 265	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Fenton CHSD 100	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Forest Park SD 91	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Galatia CUSD 1	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Galena USD 120	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Gardner CCSD 72C	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Germantown SD 60	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Glen Ellyn SD 41	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Glenbard Twp HSD 87	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Glenview CCSD 34	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Grant CHSD 124	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Grass Lake SD 36	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Greenview CUSD 200	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Hartsburg Emden CUSD 21	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Hillside SD 93	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Hollis Cons SD 328	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Illini West H S Dist 307	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Indian Creek CUSD 425	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Iroquois West CUSD 10	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Joppa-Maple Grove UD 38	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Kildeer Countryside CCSD 96	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Kinnikinnick CCSD 131	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
LaGrange Highlands SD 106	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Laraway CCSD 70C	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Lemont-Bromberek CSD 113A	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Leyden CHSD 212	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Limestone Walters CCSD 316	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Lincolnshire-Prairieview SD 103	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Lisle CUSD 202	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Lockport Twp HSD 205	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Lombard SD 44	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Ludlow CCSD 142	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Lyons Twp HSD 204	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Macomb CUSD 185	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Maine Township HSD 207	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Malden CCSD 84	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Marengo-Union E Cons D 165	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Marseilles ESD 150	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Mazon-Verona-Kinsman ESD 2C	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
McHenry CCSD 15	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Monticello CUSD 25	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Morrison CUSD 6	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Morton Grove SD 70	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Mt Pulaski CUSD 23	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Naperville CUSD 203	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
New Holland-Middletown ED 88	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
New Hope CCSD 6	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Newark CHSD 18	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Niles ESD 71	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Nippersink SD 2	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
North Clay CUSD 25	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
North Shore SD 112	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
North Wayne CUSD 200	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Northbrook ESD 27	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Northbrook SD 28	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Northbrook/Glenview SD 30	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Northwestern CUSD 2	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Odell CCSD 435	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Ohio CHSD 505	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Okaw Valley CUSD 302	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Orland SD 135	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Palos CCSD 118	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Park Ridge CCSD 64	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Pawnee CUSD 11	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Pleasant Valley SD 62	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Pleasantdale SD 107	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Pope Co CUD 1	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Prairieview-Ogden CCSD 197	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Red Bud CUSD 132	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Reed Custer CUSD 255U	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Riley CCSD 18	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
River Ridge CUSD 210	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Riverside SD 96	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Rondout SD 72	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Rosemont ESD 78	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Salem CHSD 600	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Salt Creek SD 48	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Sangamon Valley CUSD 9	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Saunemin CCSD 438	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Scales Mound CUSD 211	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Schaumburg CCSD 54	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Seneca CCSD 170	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Seneca Twp HSD 160	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Shawnee CUSD 84	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Shiloh CUSD 1	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Shirland CCSD 134	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Skokie SD 68	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
St Charles CUSD 303	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Steward ESD 220	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Stockton CUSD 206	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Summersville SD 79	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition

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



<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Tonica CCSD 79	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Township HSD 211	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Township HSD 214	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Union Ridge SD 86	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Venice CUSD 3	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Villa Grove CUSD 302	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Waltham CCSD 185	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
West Central CUSD 235	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
West Prairie CUSD 103	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Will County SD 92	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Wilmette SD 39	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Winnebago CUSD 323	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Wood Dale SD 7	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Woodridge SD 68	2016	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
Anna CCSD 37	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Astoria CUSD 1	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Barrington CUSD 220	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Benton Cons HSD 103	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Bluford Unit School District 318	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Bradley Bourbonnais CHSD 307	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Bradley SD 61	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Brussels CUSD 42	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Bunker Hill CUSD 8	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Byron CUSD 226	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Cairo USD 1	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Carrier Mills-Stonefort CUSD 2	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
CCSD 89	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Central CUSD 301	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Champaign CUSD 4	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Chester-East Lincoln CCSD 61	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Chicago Ridge SD 127-5	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Clay City CUSD 10	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Clinton CUSD 15	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Cobden SUD 17	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Colona SD 190	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Columbia CUSD 4	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
County of Union Sch Dist No43	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Cowden-Herrick CUSD 3A	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Deer Park CCSD 82	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Dimmick CCSD 175	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Dunlap CUSD 323	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Eastland CUSD 308	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Edgar County CUD 6	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Edwards County CUSD 1	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Elmhurst SD 205	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Elmwood CUSD 322	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Evanston Twp HSD 202	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Fairmont SD 89	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Field CCSD 3	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Flossmoor SD 161	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Fox River Grove Cons SD 3	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Frankfort CCSD 157C	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Franklin Park SD 84	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Fremont SD 79	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Gallatin CUSD 7	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Giant City CCSD 130	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Gibson City-Melvin-Sibley CUSD 5	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Glencoe SD 35	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Grant Park CUSD 6	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Hawthorn CCSD 73	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Homer CCSD 33C	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Hononegah CHD 207	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Hutsonville CUSD 1	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Il Valley Central USD 321	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Indian Springs SD 109	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Iroquois County CUSD 9	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Itasca SD 10	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Kansas CUSD 3	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Kenilworth SD 38	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Kewanee CUSD 229	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Lake Park CHSD 108	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Lake Villa CCSD 41	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Leland CUSD 1	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Lena Winslow CUSD 202	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Lewistown CUSD 97	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Liberty CUSD 2	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Lincoln CHSD 404	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Lincolnwood SD 74	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Lindop SD 92	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Maercker SD 60	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Marquardt SD 15	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Marshall CUSD 2C	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
McHenry CHSD 156	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Medinah SD 11	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Mercer County School District 404	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Midwest Central CUSD 191	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Mundelein Cons HSD 120	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Mundelein ESD 75	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Nashville CCSD 49	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Nauvoo-Colusa CUSD 325	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Nettle Creek CCSD 24C	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
New Trier Twp HSD 203	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
North Mac CUSD 34	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
North Wamac SD 186	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Northfield Twp HSD 225	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Odin PSD 722	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Olympia CUSD 16	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Palos Heights SD 128	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Pana CUSD 8	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Payson CUSD 1	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Pekin CSD 303	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Pontiac CCSD 429	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Prairie Grove CSD 46	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Proviso Twp HSD 209	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Ramsey CUSD 204	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Rankin CSD 98	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Rantoul Township HSD 193	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Rhodes SD 84-5	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Richmond-Burton CHSD 157	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
River Forest SD 90	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
River Trails SD 26	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Robinson CUSD 2	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Rock Falls Twp HSD 301	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Rockridge CUSD 300	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Rockton SD 140	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Roxana CUSD 1	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Salem SD 111	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Salt Fork CUSD 512	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
Shelbyville CUSD 4	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Sherrard CUSD 200	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Skokie SD 69	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Somonauk CUSD 432	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
South Holland SD 150	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Southeastern CUSD 337	2016	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
St Anne CHSD 302	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
St Elmo CUSD 202	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Stewardson-Strasburg CUD 5A	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Sullivan CUSD 300	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Teutopolis CUSD 50	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Tolono CUSD 7	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Tri Valley CUSD 3	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Twp HSD 113	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Warren CUSD 205	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Washington CHSD 308	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
West Lincoln-Broadwell ESD 92	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Winfield SD 34	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Worth SD 127	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Zion-Benton Twp HSD 126	2016	1.40	1.40	0.40	0.40	0.30	3.90	Recognition
Anna Jonesboro CHSD 81	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Athens CUSD 213	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Beecher CUSD 200U	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Belvidere CUSD 100	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Bement CUSD 5	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Berkeley SD 87	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition

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



<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Blue Ridge CUSD 18	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Bourbonnais SD 53	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Brimfield CUSD 309	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Brookfield Lagrange Park SD 95	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Brownstown CUSD 201	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Burbank SD 111	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Calumet Public SD 132	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Carbon Cliff-Barstow SD 36	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Carmi-White County CUSD 5	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Cary CCSD 26	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Cass SD 63	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Central SD 51	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Centralia SD 135	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Cerro Gordo CUSD 100	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Chaney-Monge SD 88	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Cook County SD 130	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
County of Winnebago SD 320	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Cumberland CUSD 77	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
CUSD 200	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Deland-Weldon CUSD 57	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
DuPage HSD 88	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Earlville CUSD 9	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
East Peoria SD 86	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Fairfield PSD 112	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Forest Ridge SD 142	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Forrestville Valley CUSD 221	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Golf ESD 67	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Grand Ridge CCSD 95	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Granite City CUSD 9	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Hiawatha CUSD 426	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Hinckley Big Rock CUSD 429	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Hinsdale CCSD 181	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Homewood Flossmoor CHSD 233	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Huntley Comm Sch Dist 158	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Indian Prairie CUSD 204	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
J S Morton HSD 201	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Jacksonville SD 117	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Jersey CUSD 100	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Joliet Twp HSD 204	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Keeneyville SD 20	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Lake Bluff ESD 65	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Lansing SD 158	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Lemont Twp HSD 210	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Lockport SD 91	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Manhattan SD 114	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Martinsville CUSD 3C	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Monmouth-Roseville CUSD 238	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Montmorency CCSD 145	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Mount Vernon SD 80	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Mulberry Grove CUSD 1	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
N Pekin & Marquette Hght SD 102	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
New Berlin CUSD 16	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Niles Twp HSD 219	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
North Boone CUSD 200	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
North Palos SD 117	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Orangeville CUSD 203	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Orion CUSD 223	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Palestine CUSD 3	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Paris CUSD 4	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Pennoyer SD 79	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Posen-Robbins ESD 143-5	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Rich Twp HSD 227	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Rochelle Twp HSD 212	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Rock Island SD 41	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Rockdale SD 84	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Rossville-Alvin CUSD 7	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Sandoval CUSD 501	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Sandridge SD 172	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
SD 45 DuPage County	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
SD U-46	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Signal Hill SD 181	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Spring Garden CCSD 178	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
St George CCSD 258	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
St Joseph Ogden CHSD 305	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Streator Twp HSD 40	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Sunnybrook SD 171	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Taylorville CUSD 3	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Thompsonville CUSD 174	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Tuscola CUSD 301	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Urbana SD 116	2016	1.40	1.40	0.30	0.40	0.30	3.80	Recognition
Westchester SD 92-5	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Winnetka SD 36	2016	1.40	1.40	0.40	0.40	0.20	3.80	Recognition
Atwood Heights SD 125	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Aurora East USD 131	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Ball Chatham CUSD 5	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
Belle Valley SD 119	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Benton CCSD 47	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
Casey-Westfield CUSD 4C	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
CCSD 62	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Crete Monee CUSD 201U	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Danville CCSD 118	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
DeKalb CUSD 428	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Delavan CUSD 703	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Dupo CUSD 196	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
East St Louis SD 189	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Emmons SD 33	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Flora CUSD 35	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Geneva CUSD 304	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Germantown Hills SD 69	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Grayslake CCSD 46	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Grayslake CHSD 127	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Harvard CUSD 50	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Heyworth CUSD 4	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
Knoxville CUSD 202	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Lexington CUSD 7	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
Lincoln ESD 156	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Lincoln ESD 27	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Mannheim SD 83	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Manteno CUSD 5	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
McClellan CCSD 12	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
Meridian CUSD 223	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Metamora CCSD 1	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
Milford Area PSD 124	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
New Lenox SD 122	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Oak Grove SD 68	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Paris-Union SD 95	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
Patoka CUSD 100	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
Plainfield SD 202	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
Plano CUSD 88	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Prairie Hill CCSD 133	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Prairie-Hills ESD 144	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Rantoul City SD 137	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Richland County CUSD 1	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
Ridgeland SD 122	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Ridgewood CHSD 234	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Riverside-Brookfield Twp SD 208	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Schiller Park SD 81	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Silvis SD 34	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Skokie SD 73-5	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
South Fork SD 14	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
South Holland SD 151	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Southwestern CUSD 9	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
Summit Hill SD 161	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Sunset Ridge SD 29	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Thornton Fractional Twp HSD 215	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
Tremont CUSD 702	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
Troy CCSD 30C	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Union SD 81	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Vienna HSD 133	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
Wauconda CUSD 118	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Wesclin CUSD 3	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
West Chicago ESD 33	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Willow Springs SD 108	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Winthrop Harbor SD 1	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition

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



<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Woodland CCSD 50	2016	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
Woodstock CUSD 200	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Yorkville CUSD 115	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Zion ESD 6	2016	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
Albers SD 63	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Alden Hebron SD 19	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Annawan CUSD 226	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Arcola CUSD 306	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Arlington Heights SD 25	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Armstrong-Ellis Cons SD 61	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Avoca SD 37	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Beecher City CUSD 20	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Bethel SD 82	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Carlinville CUSD 1	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Carthage ESD 317	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
CCSD 93	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Central CHSD 71	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Chester N HSD 122	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Chicago Heights SD 170	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
CHSD 155	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Comm Cons SD 59	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
CUSD 201	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
District 50 Schools	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Durand CUSD 322	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Dwight Common SD 232	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Dwight Twp HSD 230	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Effingham CUSD 40	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Elwood CCSD 203	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Fairview SD 72	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Franklin CUSD 1	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Freeburg CCSD 70	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Galva CUSD 224	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Gardner S Wilmington Twp HSD 73	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Geff CCSD 14	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Genoa Kingston CUSD 424	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Gower SD 62	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Hampton SD 29	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Harvey SD 152	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Henry-Senachwine CUSD 5	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Hinsdale Twp HSD 86	2016	1.05	1.40	0.40	0.40	0.40	3.65	Recognition
Hoopeston Area CUSD 11	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Illini Bluffs CUSD 327	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Illini Central CUSD 189	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Kirby SD 140	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
La Moille CUSD 303	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Lake Forest CHSD 115	2016	1.05	1.40	0.40	0.40	0.40	3.65	Recognition
Lake Forest SD 67	2016	1.05	1.40	0.40	0.40	0.40	3.65	Recognition
Lake Zurich CUSD 95	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Lisbon CCSD 90	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Lostant CUSD 425	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Marengo CHSD 154	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Midlothian SD 143	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Moline-Coal Valley CUSD 40	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Monroe SD 70	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Morton CUSD 709	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Mount Prospect SD 57	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Nashville CHSD 99	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Oak Park - River Forest SD 200	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Oglesby ESD 125	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Opdyke-Belle-Rive CCSD 5	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Paxton-Buckley-Loda CUD 10	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Pecatonica CUSD 321	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Pinckneyville SD 50	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Pleasant Hill SD 69	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Pleasant Plains CUSD 8	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Polo CUSD 222	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Pontiac-W Holliday SD 105	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Putnam County CUSD 535	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Raccoon Cons SD 1	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Ridgeview CUSD 19	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Riverdale CUSD 100	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Riverview CCSD 2	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Robein SD 85	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Rome CCSD 2	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Rooks Creek CCSD 425	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Rutland CCSD 230	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Scott-Morgan CUSD 2	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Smithton CCSD 130	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Spoon River Valley CUSD 4	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
St Rose SD 14-15	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Stark County CUSD 100	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
United Twp HSD 30	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
V I T CUSD 2	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
West Northfield SD 31	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Williamsfield CUSD 210	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Windsor CUSD 1	2016	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
Arbor Park SD 145	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Calumet City SD 155	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Carterville CUSD 5	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Christopher USD 99	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
CUSD 300	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Damiansville SD 62	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Decatur SD 61	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Dolton SD 148	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Dolton SD 149	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Gen George Patton SD 133	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Hazel Crest SD 152-5	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Hoover-Schrum Memorial SD 157	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Johnston City CUSD 1	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Joliet PSD 86	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Lawrence County CUD 20	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Mahomet-Seymour CUSD 3	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Matteson ESD 162	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Maywood-Melrose Park-Broadview 89	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Momence CUSD 1	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Mt Vernon Twp HSD 201	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Mt Zion CUSD 3	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
North Chicago SD 187	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Oak Lawn-Hometown SD 123	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Park Forest SD 163	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Pinckneyville CHSD 101	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Princeville CUSD 326	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Queen Bee SD 16	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Richland GSD 88A	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Rock Falls ESD 13	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Rockford SD 205	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
South Pekin SD 137	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Steger SD 194	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Summit SD 104	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Triopia CUSD 27	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Valley View CUSD 365U	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Vandalia CUSD 203	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
Waukegan CUSD 60	2016	1.40	1.40	0.20	0.40	0.20	3.60	Recognition
Wayne City CUSD 100	2016	1.40	1.40	0.30	0.40	0.10	3.60	Recognition
A-C Central CUSD 262	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Argenta-Oreana CUSD 1	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Bartonville SD 66	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Bloom Twp HSD 206	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Bloomington SD 87	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Bremen CHSD 228	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Cambridge CUSD 227	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Carbondale CHSD 165	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Carbondale ESD 95	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Carlyle CUSD 1	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Carrollton CUSD 1	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
CCSD 146	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Central CUSD 3	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
CHSD 218	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Coal City CUSD 1	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Collinsville CUSD 10	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Crescent Iroquois CUSD 249	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Creve Coeur SD 76	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
CUSD 4	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Cypress SD 64	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition

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



<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Dallas ESD 327	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Dieterich CUSD 30	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Dixon USD 170	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Downers Grove GSD 58	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
East Coloma - Nelson CESD 20	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
East Peoria CHSD 309	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Fairfield Comm H S Dist 225	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Farrington CCSD 99	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Gifford CCSD 188	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Goreville CUD 1	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Greenfield CUSD 10	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Herscher CUSD 2	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Irvington CCSD 11	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Iuka CCSD 7	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Kell Cons SD 2	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Kings Cons SD 144	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
La Salle-Peru Twp HSD 120	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Ladd CCSD 94	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Libertyville SD 70	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Limestone CHSD 310	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Litchfield CUSD 12	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Lowpoint-Washburn CUSD 21	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Mendota Twp HSD 280	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Miller Twp CCSD 210	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Mokena SD 159	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
New Athens CUSD 60	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Newark CCSD 66	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Norridge SD 80	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Norwood ESD 63	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Oak Lawn CHSD 229	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Oak Park ESD 97	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Oakdale CCSD 1	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Ohio CCSD 17	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Oregon CUSD 220	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Ottawa Twp HSD 140	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Palatine CCSD 15	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Pearl City CUSD 200	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Peoria Heights CUSD 325	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Peotone CUSD 207U	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Prairie Central CUSD 8	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Prairie Du Rocher CCSD 134	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Princeton HSD 500	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Prophetstown-Lyndon-Tampico CUSD3	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
River Bend CUSD 2	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Riverton CUSD 14	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Roselle SD 12	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Selmaville CCSD 10	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Serena CUSD 2	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Sesser-Valier CUSD 196	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
St Anne CCSD 256	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Staunton CUSD 6	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Thomasboro CCSD 130	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Valmeyer CUSD 3	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Waltonville CUSD 1	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Wethersfield CUSD 230	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Williamsville CUSD 15	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Wolf Branch SD 113	2016	1.40	1.05	0.40	0.40	0.30	3.55	Recognition
Woodland CUSD 5	2016	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
AIWood CUSD 225	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
Argo CHSD 217	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
Arthur CUSD 305	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
Ashley CCSD 15	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
Auburn CUSD 10	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
Bartelso SD 57	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
Batavia USD 101	2016	1.05	1.40	0.30	0.40	0.30	3.45	Review
Beach Park CCSD 3	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
Breese ESD 12	2016	1.05	1.40	0.30	0.40	0.30	3.45	Review
Central CUSD 4	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
Charleston CUSD 1	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
CUSD 3 Fulton County	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
Dakota CUSD 201	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
DePue USD 103	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
East Alton-Wood River CHSD 14	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
El Paso-Gridley CUSD 11	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
Evergreen Park ESD 124	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
Fieldcrest CUSD 6	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
Gavin SD 37	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
Grand Prairie CCSD 6	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
Grayville CUSD 1	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
Hamilton CCSD 328	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
Hamilton Co CUSD 10	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
Hardin County CUSD 1	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
Harrison SD 36	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
Havana CUSD 126	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
Heritage CUSD 8	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
La Grange SD 105 South	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
La Salle ESD 122	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
Lyons SD 103	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
Massac UD 1	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
Mendota CCSD 289	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Midland CUSD 7	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
Morrisonville CUSD 1	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
Murphysboro CUSD 186	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
Neoga CUSD 3	2016	1.05	1.40	0.30	0.40	0.30	3.45	Review
New Simpson Hill SD 32	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
Norris City-Omaha-Enfield CUSD 3	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
O Fallon Twp HSD 203	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
Oakland CUSD 5	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
Oblong CUSD 4	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
Panhandle CUSD 2	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
Pikeland CUSD 10	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
Porta CUSD 202	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
Potomac CUSD 10	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
Prospect Heights SD 23	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
River Grove SD 85-5	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
Rochelle CCSD 231	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
Sandwich CUSD 430	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
Saratoga CCSD 60C	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Schuyler-Industry CUSD 5	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
South Wilmington CCSD 74	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
Springfield SD 186	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
St Libory Cons SD 30	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
Sterling CUSD 5	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
Tri City CUSD 1	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
United CUSD 304	2016	1.05	1.40	0.30	0.40	0.30	3.45	Review
Washington SD 52	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
Waverly CUSD 6	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
Western CUSD 12	2016	1.40	1.05	0.30	0.40	0.30	3.45	Review
Western Springs SD 101	2016	1.40	1.05	0.40	0.40	0.20	3.45	Review
Whiteside SD 115	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
Woodlawn Unit School District 209	2016	1.05	1.40	0.20	0.40	0.40	3.45	Review
Aviston SD 21	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
Belleville Twp HSD 201	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
Bensenville SD 2	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
Bismarck Henning CUSD	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
Brookwood SD 167	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Brown County CUSD 1	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
Central City SD 133	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
Cicero SD 99	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
Dongola USD 66	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
Elmwood Park CUSD 401	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
ESD 159	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
Evanston CCSD 65	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
Fisher CUSD 1	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
Ford Heights SD 169	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
Fox Lake GSD 114	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
Freeport SD 145	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
Geneseo CUSD 228	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
Grant CCSD 110	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
Gurnee SD 56	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
High Mount SD 116	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
Highland CUSD 5	2016	1.05	1.40	0.30	0.40	0.20	3.35	Review
Homewood SD 153	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
Jasper CCSD 17	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review

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



<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Jasper County CUD 1	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
Kankakee SD 111	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
Komarek SD 94	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
LeRoy CUSD 2	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
Madison CUSD 12	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
Marion CUSD 2	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
Mascoutah CUD 19	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
Mattoon CUSD 2	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
Minooka CCSD 201	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
Minooka CHSD 111	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
Ottawa ESD 141	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
Pontiac Twp HSD 90	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
Red Hill CUSD 10	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
Roanoke Benson CUSD 60	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
Rochester CUSD 3A	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
South Central CUD 401	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
Spring Valley CCSD 99	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
St Joseph CCSD 169	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Steeleville CUSD 138	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
Warren Twp HSD 121	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
Warrensburg-Latham CUSD 11	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
Warsaw CUSD 316	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
West Carroll CUSD 314	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
West Washington Co CUD 10	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
Westville CUSD 2	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
Wheeling CCSD 21	2016	1.05	1.40	0.20	0.40	0.30	3.35	Review
Wilmington CUSD 209U	2016	1.40	1.05	0.40	0.40	0.10	3.35	Review
Wood River-Hartford ESD 15	2016	1.40	1.05	0.30	0.40	0.20	3.35	Review
CHSD 99	2016	0.70	1.40	0.40	0.40	0.40	3.30	Review
Oak Grove SD 68	2016	0.70	1.40	0.40	0.40	0.40	3.30	Review
Cahokia CUSD 187	2016	1.05	1.40	0.30	0.40	0.10	3.25	Review
Century CUSD 100	2016	1.40	1.05	0.30	0.40	0.10	3.25	Review
Country Club Hills SD 160	2016	1.40	1.05	0.30	0.40	0.10	3.25	Review
Crab Orchard CUSD 3	2016	1.05	1.40	0.20	0.40	0.20	3.25	Review
East Moline SD 37	2016	1.40	1.05	0.30	0.40	0.10	3.25	Review
Galesburg CUSD 205	2016	1.40	1.05	0.30	0.40	0.10	3.25	Review

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Georgetown-Ridge Farm CUD 4	2016	1.05	1.40	0.20	0.40	0.20	3.25	Review
Gillespie CUSD 7	2016	1.40	1.05	0.30	0.40	0.10	3.25	Review
Maroa Forsyth CUSD 2	2016	1.05	1.40	0.20	0.40	0.20	3.25	Review
McLean County USD 5	2016	1.05	1.40	0.20	0.40	0.20	3.25	Review
Nokomis CUSD 22	2016	1.40	1.05	0.30	0.40	0.10	3.25	Review
Oakwood CUSD 76	2016	1.05	1.40	0.20	0.40	0.20	3.25	Review
Paw Paw CUSD 271	2016	1.40	1.05	0.30	0.40	0.10	3.25	Review
Round Lake CUSD 116	2016	1.40	1.05	0.30	0.40	0.10	3.25	Review
Shiloh Village SD 85	2016	1.40	1.05	0.30	0.40	0.10	3.25	Review
Taft SD 90	2016	1.40	1.05	0.30	0.40	0.10	3.25	Review
Wallace CCSD 195	2016	1.40	1.05	0.30	0.40	0.10	3.25	Review
Waterloo CUSD 5	2016	1.40	1.05	0.30	0.40	0.10	3.25	Review
Dalzell SD 98	2016	1.40	0.70	0.30	0.40	0.40	3.20	Review
Lick Creek CCSD 16	2016	1.40	0.70	0.30	0.40	0.40	3.20	Review
Meredosia-Chambersburg CUSD 11	2016	1.40	0.70	0.30	0.40	0.40	3.20	Review
Duquoin CUSD 300	2016	1.05	1.40	0.20	0.40	0.10	3.15	Review
Lebanon CUSD 9	2016	1.40	1.05	0.20	0.40	0.10	3.15	Review
O Fallon CCSD 90	2016	1.05	1.40	0.20	0.40	0.10	3.15	Review

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Allendale CCSD 17	2016	0.70	1.40	0.20	0.40	0.40	3.10	Review
Buncombe Cons SD 43	2016	1.05	1.05	0.20	0.40	0.40	3.10	Review
Bureau Valley CUSD 340	2016	1.05	1.05	0.20	0.40	0.40	3.10	Review
Flanagan-Cornell Dist 74	2016	1.05	1.05	0.20	0.40	0.40	3.10	Review
Marissa CUSD 40	2016	1.05	1.05	0.20	0.40	0.40	3.10	Review
Mount Olive CUSD 5	2016	1.05	1.05	0.20	0.40	0.40	3.10	Review
North Greene CUSD 3	2016	1.05	1.05	0.20	0.40	0.40	3.10	Review
Pekin PSD 108	2016	1.05	1.05	0.20	0.40	0.40	3.10	Review
Princeton ESD 115	2016	1.40	0.70	0.20	0.40	0.40	3.10	Review
Quincy SD 172	2016	1.05	1.05	0.20	0.40	0.40	3.10	Review
Tamaroa School Dist 5	2016	0.70	1.40	0.20	0.40	0.40	3.10	Review
Thornton SD 154	2016	1.40	0.70	0.30	0.40	0.30	3.10	Review
Trico CUSD 176	2016	1.05	1.05	0.20	0.40	0.40	3.10	Review
Winchester CUSD 1	2016	1.05	1.05	0.20	0.40	0.40	3.10	Review
Big Hollow SD 38	2016	1.05	1.40	0.30	0.20	0.10	3.05	Early Warning
Belleville SD 118	2016	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning
Burnham SD 154-5	2016	1.40	0.70	0.20	0.40	0.30	3.00	Early Warning
Central SD 104	2016	1.40	0.70	0.30	0.40	0.20	3.00	Early Warning

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Deer Creek-Mackinaw CUSD 701	2016	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning
Eldorado CUSD 4	2016	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning
Hillsboro CUSD 3	2016	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning
Kaneland CUSD 302	2016	1.05	1.05	0.40	0.40	0.10	3.00	Early Warning
Millstadt CCSD 160	2016	1.40	0.70	0.30	0.40	0.20	3.00	Early Warning
Pembroke CCSD 259	2016	0.70	1.40	0.10	0.40	0.40	3.00	Early Warning
Spring Lake CCSD 606	2016	0.70	1.40	0.10	0.40	0.40	3.00	Early Warning
Thornton Twp HSD 205	2016	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning
Unity Point CCSD 140	2016	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning
Willow Grove SD 46	2016	1.05	1.05	0.20	0.40	0.30	3.00	Early Warning
Aurora West USD 129	2016	0.70	1.40	0.20	0.40	0.20	2.90	Early Warning
Bond County CUSD 2	2016	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning
Brooklyn UD 188	2016	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning
DeSoto Cons SD 86	2016	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning
Elverado CUSD 196	2016	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning
La Grange SD 102	2016	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning
La Harpe CSD 347	2016	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning
Peoria SD 150	2016	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Peru ESD 124	2016	1.40	0.70	0.30	0.40	0.10	2.90	Early Warning
Pleasant Hill CUSD 3	2016	1.05	1.05	0.20	0.40	0.20	2.90	Early Warning
W Harvey-Dixmoor PSD 147	2016	1.40	0.70	0.30	0.40	0.10	2.90	Early Warning
Altamont CUSD 10	2016	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
Bellwood SD 88	2016	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
Berwyn South SD 100	2016	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
Calhoun CUSD 40	2016	0.70	1.40	0.10	0.40	0.20	2.80	Early Warning
Chester CUSD 139	2016	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
CUSD 308	2016	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
Griggsville-Perry CUSD 4	2016	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
Harmony Emge SD 175	2016	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
Herrin CUSD 4	2016	0.70	1.40	0.20	0.40	0.10	2.80	Early Warning
Meridian CUSD 15	2016	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
Sparta CUSD 140	2016	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
Sycamore CUSD 427	2016	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
Vienna SD 55	2016	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
Virginia CUSD 64	2016	1.05	1.05	0.20	0.40	0.10	2.80	Early Warning
Braceville SD 75	2016	0.70	1.05	0.20	0.40	0.40	2.75	Early Warning

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Harlem UD 122	2016	0.70	1.05	0.30	0.40	0.30	2.75	Early Warning
Morris CHSD 101	2016	1.05	0.70	0.20	0.40	0.40	2.75	Early Warning
East Alton SD 13	2016	1.05	1.05	0.10	0.40	0.10	2.70	Early Warning
Creston CCSD 161	2016	1.05	0.70	0.20	0.40	0.30	2.65	Early Warning
Frankfort CUSD 168	2016	0.35	1.40	0.10	0.40	0.40	2.65	Early Warning
Freeburg CHSD 77	2016	1.05	0.70	0.20	0.40	0.30	2.65	Early Warning
Reavis Twp HSD 220	2016	1.05	0.70	0.20	0.40	0.30	2.65	Early Warning
Alton CUSD 11	2016	0.70	1.05	0.20	0.40	0.20	2.55	Watch
Millburn CCSD 24	2016	0.35	1.40	0.30	0.40	0.10	2.55	Watch
R O W V A CUSD 208	2016	1.40	0.35	0.20	0.40	0.20	2.55	Watch
Bethalto CUSD 8	2016	0.70	1.05	0.10	0.40	0.20	2.45	Watch
Morris SD 54	2016	1.40	0.35	0.20	0.40	0.10	2.45	Watch
Triad CUSD 2	2016	0.70	1.05	0.20	0.40	0.10	2.45	Watch
Tri Point CUSD 6-J	2016	0.70	0.70	0.20	0.40	0.40	2.40	Watch
Centralia HSD 200	2016	0.70	1.05	0.10	0.40	0.10	2.35	Watch
Harrisburg CUSD 3	2016	0.70	1.05	0.10	0.40	0.10	2.35	Watch
Johnsburg CUSD 12	2016	0.35	1.40	0.10	0.40	0.10	2.35	Watch
Meridian CUSD 101	2016	0.70	1.05	0.10	0.40	0.10	2.35	Watch

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
Wabash CUSD 348	2016	0.35	1.05	0.10	0.40	0.40	2.30	Watch
Edwardsville CUSD 7	2016	0.35	1.05	0.10	0.40	0.20	2.10	Watch
Hall HSD 502	2016	0.70	0.70	0.20	0.40	0.10	2.10	Watch
Streator ESD 44	2016	0.35	1.05	0.20	0.20	0.30	2.10	Watch
City of Chicago SD 299	2016	0.35	1.05	0.10	0.40	0.10	2.00	Watch
Lincoln Way CHSD 210	2016	0.35	1.05	0.20	0.30	0.10	2.00	Watch
Zeigler-Royalton CUSD 188	2016	0.35	1.05	0.10	0.10	0.10	1.70	Watch
Cherry SD 92	2016	0.35	0.70	0.10	0.10	0.40	1.65	Watch

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



# **2017 Financial Profile (Based upon 2016 Annual Financial Data)**

## **Financial Profile Scores – (Unadjusted) by District Name**

**(Includes District Comments)**

# Financial Profile Scores - (Unadjusted) by District Name

TOTALS: Recognition = 585 Review = 185 Early Warning = 57 Watch = 25 (852 Districts)

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Abingdon-Avon CUSD 276	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
A-C Central CUSD 262	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Addison SD 4	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Adlai E Stevenson HSD 125	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Akin CCSD 91	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Albers SD 63	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Alden Hebron SD 19	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Allendale CCSD 17	2016	0.7	1.05	0.2	0.4	0.4	2.75	Early Warning	The profile score report for Allendale CCSD 17 increased from 2.30 in 2016 to 2.75 in 2017.
Allen-Otter Creek CCSD 65	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Alsip-Hazlgrn-Oaklwn SD 126	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Altamont CUSD 10	2016	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	
Alton CUSD 11	2016	0.7	1.05	0.1	0.4	0.2	2.45	Watch	The district's financial health continues to be impacted by a reduction in property tax receipts due to lower property values, reduced Corporate Personal Property Replacement Tax revenue, and pro-rations in Transportation since 2011 and General State Aid from 2012-2016. The total lost revenue from these items since 2011 is over \$20,000,000. Full funding of the pro-rated items alone may have positively impacted the district's financial profile score in the "Days Cash on Hand" and "Fund Balance to Revenue Ratio" categories to the point that the district would not be in Financial Watch. Even so, the district continues to implement measures to reduce its deficits and work towards a balanced budget.
AIWood CUSD 225	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Amboy CUSD 272	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Anna CCSD 37	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Anna Jonesboro CHSD 81	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Annawan CUSD 226	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Antioch CCSD 34	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Aptakisic-Tripp CCSD 102	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Arbor Park SD 145	2016	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Arcola CUSD 306	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Argenta-Oreana CUSD 1	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Argo CHSD 217	2016	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Arlington Heights SD 25	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Armstrong Twp HSD 225	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Armstrong-Ellis Cons SD 61	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Arthur CUSD 305	2016	1.05	1.4	0.2	0.4	0.4	3.45	Review	
Ashley CCSD 15	2016	1.05	1.4	0.2	0.4	0.4	3.45	Review	
Ashton-Franklin Center CUSD 275	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Astoria CUSD 1	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Athens CUSD 213	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Atwood Heights SD 125	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Auburn CUSD 10	2016	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Aurora East USD 131	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Aurora West USD 129	2016	0.7	1.4	0.2	0.4	0.2	2.9	Early Warning	
Aviston SD 21	2016	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Avoca SD 37	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Ball Chatham CUSD 5	2016	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
Bannockburn SD 106	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Barrington CUSD 220	2016	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Bartelso SD 57	2016	1.4	1.05	0.4	0.4	0.2	3.45	Review	The district is expected to be in recognition status next year.
Bartonville SD 66	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Batavia USD 101	2016	1.05	1.4	0.3	0.4	0.3	3.45	Review	The district's financial profile score improved from "financial early warning" in the prior year to "financial review" in fiscal year 2016 primary due to revenues exceeding expenditures at year-end. To make "financial recognition" in future years, the district must save money to improve year-end fund balances and its fund balance to revenue ratio.
Beach Park CCSD 3	2016	1.05	1.4	0.2	0.4	0.4	3.45	Review	
Beardstown CUSD 15	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Beecher City CUSD 20	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Beecher CUSD 200U	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Belle Valley SD 119	2016	1.4	1.05	0.4	0.4	0.1	3.35	Review	
Belleville SD 118	2016	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
Belleville Twp HSD 201	2016	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Bellwood SD 88	2016	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	
Belvidere CUSD 100	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Bement CUSD 5	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	We continue to work to improve our AFR profile score. We are definitely moving in the right direction.
Benjamin SD 25	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Bensenville SD 2	2016	1.4	1.05	0.4	0.4	0.1	3.35	Review	District 2's finances are much stronger than its financial profile score, for four reasons. 1st, the district's credit rating is in the highest 14% of Illinois school districts. 2d, the audited net financial position has increased for 13 straight years. 3d, the district's school buildings average only 14 years old, down from 52 years in 2007. 4th, District reserves, not borrowings, paid more than half of the \$77 million of construction spending since 2007.
Benton CCSD 47	2016	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Benton Cons HSD 103	2016	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Berkeley SD 87	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Berwyn North SD 98	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	The district will continue to monitor revenue and expenditures to maintain recognition status.
Berwyn South SD 100	2016	1.05	1.05	0.1	0.4	0.1	2.7	Early Warning	We are committed to a balanced budget and anticipate an increase in our financial profile score moving forward.
Bethalto CUSD 8	2016	0.7	1.05	0.1	0.4	0.2	2.45	Watch	

<u><i>District Name</i></u>	<u><i>Data Year</i></u>	<u><i>FBRR</i></u>	<u><i>ERR</i></u>	<u><i>DCOH</i></u>	<u><i>STB</i></u>	<u><i>LTD</i></u>	<u><i>Total Score</i></u>	<u><i>Designation</i></u>	<u><i>District Comments</i></u>
Bethel SD 82	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Big Hollow SD 38	2016	1.05	1.4	0.3	0.2	0.1	3.05	Early Warning	
Bismarck Henning CUSD	2016	1.05	1.4	0.2	0.4	0.3	3.35	Review	
Bloom Twp HSD 206	2016	1.4	1.05	0.2	0.4	0.4	3.45	Review	
Bloomington SD 13	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Bloomington SD 87	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Blue Ridge CUSD 18	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Bluford Unit School District 318	2016	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Bond County CUSD 2	2016	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	
Bourbonnais SD 53	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Braceville SD 75	2016	0.7	1.05	0.1	0.4	0.4	2.65	Early Warning	
Bradford CUSD 1	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Bradley Bourbonnais CHSD 307	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Bradley SD 61	2016	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Breese ESD 12	2016	1.05	1.4	0.3	0.4	0.3	3.45	Review	
Bremen CHSD 228	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	The district continues hold fiscal responsibility in the highest regard and is proud of attaining the profile score of RECOGNITION despite the ongoing financial challenges!
Brimfield CUSD 309	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Brookfield Lagrange Park SD 95	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Brooklyn UD 188	2016	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	The district made a slight improvement in its financial profile score by going from Financial Watch to Financial Early Warning. Our goal is to continue to make small improvements in the financial stability of our district so that our students will have the resources needed to achieve their full potential.
Brookwood SD 167	2016	1.4	1.05	0.4	0.4	0.1	3.35	Review	
Brown County CUSD 1	2016	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Brownstown CUSD 201	2016	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Brussels CUSD 42	2016	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Buncombe Cons SD 43	2016	1.05	1.05	0.2	0.4	0.4	3.1	Review	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Bunker Hill CUSD 8	2016	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Burbank SD 111	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Bureau Valley CUSD 340	2016	1.05	1.05	0.2	0.4	0.4	3.1	Review	
Burnham SD 154-5	2016	1.4	0.7	0.2	0.4	0.3	3	Early Warning	
Bushnell Prairie City CUSD 170	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Butler SD 53	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Byron CUSD 226	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Cahokia CUSD 187	2016	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	
Cairo USD 1	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Calhoun CUSD 40	2016	0.7	1.05	0.1	0.4	0.2	2.45	Watch	
Calumet City SD 155	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Calumet Public SD 132	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Cambridge CUSD 227	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Canton Union SD 66	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	The CUSD 66 Board and Administration take their fiscal responsibility very seriously. They make every effort to provide an outstanding education to the children of Canton at the most reasonable cost to the taxpayers. The district consistently educates our students at a per pupil cost significantly lower than the State average. The Board has contained cost through attrition; however decreased revenues have necessitated a deficit spending situation. Fortunately, through good fiscal management, CUSD has had reserves to offset the decreased revenue.
Carbon Cliff-Barstow SD 36	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Carbondale CHSD 165	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Carbondale ESD 95	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Carlinville CUSD 1	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Carlyle CUSD 1	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Carmi-White County CUSD 5	2016	1.05	1.4	0.3	0.4	0.3	3.45	Review	Carmi-White County CUSD #5 has reduced expenses by \$2,000,000 since GSA proration began in FY12. Our district has made the necessary cuts and reductions. It is now time for the state to step up and fund district's adequately a equitably.
Carrier Mills-Stonefort CUSD 2	2016	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Carrollton CUSD 1	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Carterville CUSD 5	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Carthage ESD 317	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Cary CCSD 26	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Casey-Westfield CUSD 4C	2016	1.05	1.4	0.2	0.4	0.2	3.25	Review	Casey-Westfield CUSD #C-4 is able to operate with a balanced budget when the state of Illinois makes payments in a timely manner.
Cass SD 63	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
CCSD 146	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
CCSD 168	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
CCSD 180	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
CCSD 204	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
CCSD 62	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
CCSD 89	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	CCSD89 continues to maintain a AFR Profile Score at the Recognition level. The Board of Education has worked diligently to monitor finances and plan for future expenditures.
CCSD 93	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Center Cass SD 66	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Central A & M CUD 21	2016	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Central CHSD 71	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Central City SD 133	2016	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
Central CUSD 3	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Central CUSD 301	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Central CUSD 4	2016	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Central SD 104	2016	1.4	0.7	0.3	0.4	0.2	3	Early Warning	
Central SD 51	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Central Stickney SD 110	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Centralia HSD 200	2016	0.7	1.05	0.1	0.4	0.1	2.35	Watch	
Centralia SD 135	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Century CUSD 100	2016	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Cerro Gordo CUSD 100	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Chadwick-Milledgeville CUSD 399	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Champaign CUSD 4	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Chaney-Monge SD 88	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Channahon SD 17	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Charleston CUSD 1	2016	1.05	1.05	0.2	0.4	0.4	3.1	Review	
Cherry SD 92	2016	0.35	0.7	0.1	0.1	0.4	1.65	Watch	
Chester CUSD 139	2016	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	
Chester N HSD 122	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Chester-East Lincoln CCSD 61	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Chicago Heights SD 170	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Chicago Ridge SD 127-5	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Christopher USD 99	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
CHSD 117	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
CHSD 128	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
CHSD 155	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
CHSD 218	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
CHSD 94	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
CHSD 99	2016	0.7	1.4	0.3	0.4	0.4	3.2	Review	District 99 purposefully maintains a small fund balance, for all operating funds, on a combined basis. This causes our profile score to be lower than most other school districts.
Cicero SD 99	2016	1.4	1.05	0.4	0.4	0.1	3.35	Review	
Cissna Park CUSD 6	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
City of Chicago SD 299	2016	0.35	0.7	0.1	0.4	0.1	1.65	Watch	
Clay City CUSD 10	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Clinton CUSD 15	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	



<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Coal City CUSD 1	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	During the 2015-2016 school year, the Board of Education approved several capital projects for completion. To accomplish this, funds were transferred from reserves in the Education and O/M Funds to capital projects. This reduced fund balances and caused expenditures to exceed revenues.
Cobden SUD 17	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Collinsville CUSD 10	2016	1.05	1.05	0.2	0.4	0.4	3.1	Review	
Colona SD 190	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Columbia CUSD 4	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Comm Cons SD 59	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Cons HSD 230	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Cook County SD 130	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Cornell CCSD 426	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	Cornell CCSD 426 continues to be financially responsible. Cornell CCSD 426 will continue to emphasize the importance of a balanced budget while maintaining the goal of an excellent education for all students.
Coulterville USD 1	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Country Club Hills SD 160	2016	1.4	1.05	0.2	0.4	0.1	3.15	Review	
County of Union Sch Dist No43	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
County of Winnebago SD 320	2016	1.4	1.05	0.4	0.4	0.2	3.45	Review	The district is in good financial times in spite of the State's inconsistencies and lack of funding. The district's reserve funds would enable the district to operate for 200 days if the district did not receive any additional funding from the State. The district believes the only negative that lowers its Financial Profile Designation is the high school's percentage of long term debt remaining. The district continues to pay off the high school, which was built in 2002, and will be paid off in 2021, as well as additional Working Cash Bonds that have been issued to make necessary Health Life Safety updates as well as Operation and Maintenance and Technology improvements during the past 10 years.
County of Woodford School	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Cowden-Herrick CUSD 3A	2016	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	The district continues to strive for excellent financial status even in the light of not having a one hundred percent budget from our state legislators.
Crab Orchard CUSD 3	2016	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	
Crescent Iroquois CUSD 249	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Creston CCSD 161	2016	1.05	0.7	0.2	0.4	0.3	2.65	Early Warning	
Crete Monee CUSD 201U	2016	1.4	1.05	0.4	0.4	0.1	3.35	Review	
Creve Coeur SD 76	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Crystal Lake CCSD 47	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Cumberland CUSD 77	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
CUSD 200	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
CUSD 201	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
CUSD 3 Fulton County	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	
CUSD 300	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	With the adoption of a Board fund balance policy, the district continues to maintain a strong financial position. The district's "Percent of Long-Term Debt Margin Remaining" continues to be low due to the recent decline in the district's EAV. Starting with the 2015 tax levy cycle, the district's EAV has started to recover and we expect this will be an area of improvement in the future. While the district has consistently received the financial score of "Recognition", the district financial score will be greatly impacted by a state-wide pension cost shift, reduction in state funding or a change to the property tax extension limitation law (property tax freeze).
CUSD 308	2016	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	
CUSD 4	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Cypress SD 64	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Dakota CUSD 201	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Dallas ESD 327	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	The district would have a near perfect score if it weren't for the State of Illinois failing to properly fund public schools, and for the State to not pay its financial obligations fully.
Dalzell SD 98	2016	1.4	0.7	0.3	0.4	0.4	3.2	Review	
Damiansville SD 62	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Danville CCSD 118	2016	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	Danville District No. 118 had new auditors this year, changing some of the way revenues are accounted for. We now have 90 days of revenue received in 2016-2017 from Grants and Special Programs recognized in 2015-2016. This also effected some of our beginning balances as well. Many of the expenses that we had put back for projects were also put back in our fund balances, but then marked as assigned values. These are inflating our fund balances until the money is spent out. We had a bond issuance this year just in case the property tax freeze was to go in place, to make sure that we have flexibility in the future in case we need to restructure our debt for emergency needs. Even without these changes, we would have still been in Financial Recognition, but these changes may effect future designations as the money is spent out.
Darien SD 61	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Decatur SD 61	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	Of the long term debt, \$72 million is attributable to bonds repaid with sales tax revenues and should not count against the long-term debt authority. The District reports on modified cash and receives taxes at the end of June. This causes revenues on hand to be overstated.
Deer Creek-Mackinaw CUSD 701	2016	1.05	1.05	0.2	0.4	0.3	3	Early Warning	The prorating of funds by the state has had a significant impact upon the annual budget.
Deer Park CCSD 82	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Deerfield SD 109	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
DeKalb CUSD 428	2016	1.4	1.05	0.4	0.4	0.1	3.35	Review	At the end of FY15-16, the district was owed \$1.8 million from the state for categorical payments and reimbursement. Typically, the district recognizes unpaid revenue that has been "disbursed" by the state and waiting for processing by the comptroller as revenue in the fiscal year it was scheduled to be paid (accrual basis of accounting). In the past, this revenue was received prior to the final audit numbers so the revenue was recognized in the appropriate fiscal year. Since payment of this revenue was not received when the audit was finalized, the district chose not recognize this revenue, therefore, the district reported a deficit for FY15-16. The comptroller did release \$1.7 million of these funds on 12/30/16. This revenue will be recognized in FY16-17. Due to economic conditions, the equalized assessed value (EAV) for the district has decreased by 5.45% in 2010, 4.76% in 2011, 8.40% in 2012, 8.48% in 2013, and 3.85% in 2014. In totality from 2009 to 2014, the EAV decreased 27.4% or \$231,380,078. Consequently, the financial profile score related to the long-term debt margin is low. After 5 consecutive years of decreases, the EAV in 2015 increased by \$8,062,238 or 1.32%.

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Deland-Weldon CUSD 57	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Delavan CUSD 703	2016	1.4	1.05	0.4	0.4	0.1	3.35	Review	
DePue USD 103	2016	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
DeSoto Cons SD 86	2016	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	
Diamond Lake SD 76	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Dieterich CUSD 30	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Dimmick CCSD 175	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
District 50 Schools	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Dixon USD 170	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Dolton SD 148	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Dolton SD 149	2016	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Dongola USD 66	2016	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
Donovan CUSD 3	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Downers Grove GSD 58	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Dunlap CUSD 323	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	The district has managed our finances to secure financial stability for our district even in economic downturns while maintaining our status as one of the top K-12 districts in the state.
DuPage HSD 88	2016	1.4	1.05	0.4	0.4	0.2	3.45	Review	The preliminary profile score for FY2016 reflects the delay of Categorical State Aid that was still due 6 months past June 2016; This adversely impacts our revenue and score - should not be so and if adjusted by ISBE for this and we will return to the Recognition level
Dupo CUSD 196	2016	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
Duquoin CUSD 300	2016	1.05	1.4	0.2	0.4	0.1	3.15	Review	The district has worked diligently to address the budget conditions we have experienced due to the loss of general state aid. it is expected if state revenue is received in a timely manner the District will have a balanced budget and improve its financial profile score.
Durand CUSD 322	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Dwight Common SD 232	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Dwight Twp HSD 230	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Earlville CUSD 9	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
East Alton SD 13	2016	1.05	1.05	0.1	0.4	0.1	2.7	Early Warning	
East Alton-Wood River CHSD 14	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	
East Coloma - Nelson CESD 20	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
East Dubuque USD 119	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
East Maine SD 63	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
East Moline SD 37	2016	1.4	1.05	0.3	0.4	0.1	3.25	Review	
East Peoria CHSD 309	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
East Peoria SD 86	2016	1.4	1.05	0.4	0.4	0.2	3.45	Review	With our second year of providing our own transportation services we anticipated and accounted to spend down some fund balance in the transportation fund which meant that expenses exceeded revenues. With refinancing of a general obligation bond we had a decrease in the percent of long term debt margin remaining. Over the next several years the percent of debt margin remaining will increase as the bond payments are made each year.
East Prairie SD 73	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
East St Louis SD 189	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Eastland CUSD 308	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Edgar County CUD 6	2016	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Edinburg CUSD 4	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Edwards County CUSD 1	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Edwardsville CUSD 7	2016	0.35	1.05	0.1	0.4	0.2	2.1	Watch	
Effingham CUSD 40	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Egyptian CUSD 5	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
El Paso-Gridley CUSD 11	2016	1.05	1.4	0.2	0.4	0.4	3.45	Review	
Eldorado CUSD 4	2016	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
Elmhurst SD 205	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Elmwood CUSD 322	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Elmwood Park CUSD 401	2016	1.4	1.05	0.3	0.4	0.2	3.35	Review	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Elverado CUSD 196	2016	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	The state's inability to adequately fund education and failure to provide the level of state aid and categorical payments set forth in state statute has forced the district into long-term borrowing, and deficit spending despite the elimination of educational programming; which is detrimental to our children. As a result, the Elverado School District's poor financial rating is due entirely to the General Assemblies failure to meet their legal obligation.
Elwood CCSD 203	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Emmons SD 33	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Erie CUSD 1	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
ESD 159	2016	1.4	1.05	0.4	0.4	0.1	3.35	Review	
Eswood CCSD 269	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Eureka CUD 140	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Evanston CCSD 65	2016	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
Evanston Twp HSD 202	2016	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Evergreen Park CHSD 231	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Evergreen Park ESD 124	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Ewing Northern CCSD 115	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Fairfield Comm H S Dist 225	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Fairfield PSD 112	2016	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Fairmont SD 89	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Fairview SD 72	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	Fairview approved these figures. Expenditures over revenues in FY16 was due to delayed receipts of tax bills.
Farmington Central CUSD 265	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Farrington CCSD 99	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Fenton CHSD 100	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Field CCSD 3	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Fieldcrest CUSD 6	2016	1.05	1.05	0.2	0.4	0.4	3.1	Review	The district's profile score reflects the state's failure to pay over \$200,000 in vouchered categorical payments during the budget year.
Fisher CUSD 1	2016	1.4	1.05	0.4	0.4	0.1	3.35	Review	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Flanagan-Cornell Dist 74	2016	1.05	1.05	0.2	0.4	0.4	3.1	Review	
Flora CUSD 35	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Flossmoor SD 161	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Ford Heights SD 169	2016	1.4	1.05	0.4	0.4	0.1	3.35	Review	
Forest Park SD 91	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Forest Ridge SD 142	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	The Forest Ridge School District continues to make financial stability one of it's priorities.
Forrestville Valley CUSD 221	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Fox Lake GSD 114	2016	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Fox River Grove Cons SD 3	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Frankfort CCSD 157C	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Frankfort CUSD 168	2016	0.35	1.05	0.1	0.4	0.4	2.3	Watch	
Franklin CUSD 1	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Franklin Park SD 84	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Freeburg CCSD 70	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Freeburg CHSD 77	2016	1.05	0.35	0.2	0.4	0.3	2.3	Watch	
Freeport SD 145	2016	1.05	1.4	0.2	0.4	0.3	3.35	Review	
Fremont SD 79	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Galatia CUSD 1	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	The Board of Education and Superintendent work closely to keep track of revenue vs expenses. Our budget is very tight. It would be very helpful to receive our categorical payments for transportation and special education.
Galena USD 120	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Galesburg CUSD 205	2016	1.4	1.05	0.3	0.4	0.1	3.25	Review	The State of Illinois owes District 205 approximately \$8.6 million dollars of General State Aid that has not been paid to the district due to the State prorating the payment of General State Aid for the last seven years. Our fund balances would be significantly better as would our Financial Profile Score, had the State been paying the full amount of GSA owed to the district compared to the prorated amount.
Gallatin CUSD 7	2016	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Galva CUSD 224	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Gardner CCSD 72C	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Gardner S Wilmington Twp HSD 7	2016	1.4	0.7	0.4	0.4	0.4	3.3	Review	
Gavin SD 37	2016	1.05	1.05	0.3	0.4	0.3	3.1	Review	
Geff CCSD 14	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Gen George Patton SD 133	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Geneseo CUSD 228	2016	1.4	1.05	0.4	0.4	0.1	3.35	Review	Continued and increasing reliance on local property taxpayers grows in a burden to the district's finances.
Geneva CUSD 304	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Genoa Kingston CUSD 424	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Georgetown-Ridge Farm CUD 4	2016	1.05	1.4	0.2	0.4	0.2	3.25	Review	
Germantown Hills SD 69	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Germantown SD 60	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Giant City CCSD 130	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Gibson City-Melvin-Sibley CUSD 5	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Gifford CCSD 188	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Gillespie CUSD 7	2016	1.4	1.05	0.2	0.4	0.1	3.15	Review	
Glen Ellyn SD 41	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Glenbard Twp HSD 87	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	District 87 administration has reviewed this information and concurs with the findings. Further, District 87 is pleased to report that the District has achieved Recognition Status for 10 years in a row.
Glencoe SD 35	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	Financial strength and stability that promotes educational initiatives or 21st century learning and provides maintained and upgraded physical facilities.
Glenview CCSD 34	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Golf ESD 67	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Goreville CUD 1	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Gower SD 62	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Grand Prairie CCSD 6	2016	1.05	1.4	0.2	0.4	0.4	3.45	Review	We have a much better score this year than last year.
Grand Ridge CCSD 95	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	



<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Granite City CUSD 9	2016	1.05	1.4	0.2	0.4	0.3	3.35	Review	
Grant CCSD 110	2016	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Grant CHSD 124	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Grant Park CUSD 6	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Grass Lake SD 36	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Grayslake CCSD 46	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Grayslake CHSD 127	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	Grayslake Community High School District 127 instituted proactive financial practices/procedures to ensure the financial stability throughout the organization. The Board of Education and Administration is proud that it has received the Illinois State Board of Education's Financial Recognition Status for the 13th year in a row. Financial Recognition Status is the highest status that a school district can receive from the state for strong fiscal management.
Grayville CUSD 1	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	A continued decrease in State funding for Illinois School Districts, has negatively impacted the annual Financial Profile of most school districts. In addition, small districts in areas of low economic growth have struggled to replace the lost revenue, which in turn lowers the District AFR score.
Greenfield CUSD 10	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Greenview CUSD 200	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Griggsville-Perry CUSD 4	2016	0.7	1.05	0.1	0.4	0.1	2.35	Watch	The district ended the year with categorical payments not being made by the state.
Gurnee SD 56	2016	1.4	1.05	0.4	0.4	0.1	3.35	Review	
Hall HSD 502	2016	0.7	0.7	0.2	0.4	0.1	2.1	Watch	
Hamilton CCSD 328	2016	1.05	1.05	0.2	0.4	0.4	3.1	Review	
Hamilton Co CUSD 10	2016	0.7	1.4	0.2	0.4	0.4	3.1	Review	
Hampton SD 29	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Hardin County CUSD 1	2016	1.05	1.4	0.2	0.4	0.4	3.45	Review	
Harlem UD 122	2016	0.7	1.05	0.3	0.4	0.3	2.75	Early Warning	
Harmony Emge SD 175	2016	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	
Harrisburg CUSD 3	2016	0.7	1.05	0.1	0.4	0.1	2.35	Watch	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Harrison SD 36	2016	1.4	1.05	0.4	0.4	0.2	3.45	Review	AFR shows Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & 18) to be \$5,900,249 which should show that we did not deficit spend in 2015-2016.
Hartsburg Emden CUSD 21	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Harvard CUSD 50	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Harvey SD 152	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	The Harvey School District 152 is facing a lower enrollment and facilities that are in need of extensive HVAC repairs. The Board of Education is aware of the critical path to keep the district with the highest financial profile designation-- RECOGNITION. The board is committed to achieving maximum student performance within a solid financial base.
Havana CUSD 126	2016	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Hawthorn CCSD 73	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Hazel Crest SD 152-5	2016	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Henry-Senachwine CUSD 5	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Heritage CUSD 8	2016	1.4	1.05	0.4	0.4	0.2	3.45	Review	The district has made significant changes for the 2016-17 school year that should bring costs in line for this measurement, which has been greatly impacted by the continual reduction in state funding. The district also seems to be penalized in this score profile for long-term debt for the building additions that have added so much to this school district at both school sites. The district and board did refinance the bonds reflected in this profile score, which will of benefit in the long-term for tax payers and stakeholders of the district.
Herrin CUSD 4	2016	0.7	1.4	0.2	0.4	0.1	2.8	Early Warning	
Herscher CUSD 2	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Heyworth CUSD 4	2016	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
Hiawatha CUSD 426	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
High Mount SD 116	2016	1.05	1.4	0.2	0.4	0.3	3.35	Review	
Highland CUSD 5	2016	1.05	1.4	0.2	0.4	0.2	3.25	Review	
Hillsboro CUSD 3	2016	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
Hillside SD 93	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Hinckley Big Rock CUSD 429	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	Hinckley-Big Rock CUSD #429 has worked hard towards improving our financial profile score in each of the 5 category areas. We received the highest possible ratings in 4 of the 5 category areas, with improvement in the Percent of Long-Term Debt Margin Remaining when compared to previous years. Our efforts have also resulted in a reduction in our FY16 Operating Expenditure Per Pupil (OEPP). Our FY16 OEPP matches our FY12 OEPP. The success of achieving the highest designation for the 2017 Financial Profile Designation is a direct result of our focus on financial stability and long-term planning.
Hinsdale CCSD 181	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Hinsdale Twp HSD 86	2016	1.05	1.4	0.4	0.4	0.4	3.65	Recognition	
Hollis Cons SD 328	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Homer CCSD 33C	2016	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Homewood Flossmoor CHSD 233	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Homewood SD 153	2016	1.4	0.7	0.3	0.4	0.2	3	Early Warning	
Hononegah CHD 207	2016	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Hoopeston Area CUSD 11	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Hoover-Schrum Memorial SD 157	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Huntley Comm Sch Dist 158	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Hutsonville CUSD 1	2016	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Il Valley Central USD 321	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Illini Bluffs CUSD 327	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Illini Central CUSD 189	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	The district continues to have a positive fund balance to revenue ratio. However, with cuts in general state aid, the expenditures to revenue ratio will be closely monitored.
Illini West H S Dist 307	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Indian Creek CUSD 425	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Indian Prairie CUSD 204	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Indian Springs SD 109	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Iroquois County CUSD 9	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Iroquois West CUSD 10	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Irvington CCSD 11	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Itasca SD 10	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Iuka CCSD 7	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
J S Morton HSD 201	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Jacksonville SD 117	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	Our financial profile score as of June 30, 2016 is a 3.8. It is down from a 4.0, which the district held for the two prior years, due to the district selling Alternate Revenue Bonds in July 2015. The financial profile calculation includes all long term debt, even debt that is paid by an alternate revenue source. Therefore, this debt brought our financial profile score down.
Jasper CCSD 17	2016	1.4	1.05	0.4	0.4	0.1	3.35	Review	
Jasper County CUD 1	2016	1.05	1.4	0.2	0.4	0.3	3.35	Review	
Jersey CUSD 100	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Johnsburg CUSD 12	2016	0.35	1.4	0.1	0.4	0.1	2.35	Watch	Johnsburg District 12 has been carefully monitoring enrollment, reducing expenditures and making staffing adjustments to improve its financial profile score. The district was able to increase its score in 2016 of 2.00 to its score in 2017 of 2.35 by improving the expenditures to revenue ratio. In the next several years the district plans to continue to improve its fund balance to revenue ratio as well as its days cash on hand to improve this score further and to bring it off of the financial watch list. The long-term debt carried by the district is due to a referendum that was passed to improve district facilities. The project has remained on schedule and within budget and will be completed by the end of the summer of 2017.
Johnston City CUSD 1	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	34% of Long Term Debt margin is taken with tax levy monies while 55% of the Long Term Debt Margin is for School Facility Occupation Tax Capital bonds. These bonds are secured with guaranteed revenue stream of county wide sales tax referred to as School Facilities Occupation Tax.
Joliet PSD 86	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Joliet Twp HSD 204	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Joppa-Maple Grove UD 38	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Kaneland CUSD 302	2016	1.05	1.05	0.4	0.4	0.1	3	Early Warning	
Kankakee SD 111	2016	1.05	1.4	0.2	0.4	0.3	3.35	Review	
Kansas CUSD 3	2016	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Keeneyville SD 20	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Kell Cons SD 2	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Kenilworth SD 38	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Kewanee CUSD 229	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Kildeer Countryside CCSD 96	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Kings Cons SD 144	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Kinnikinnick CCSD 131	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Kirby SD 140	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Knoxville CUSD 202	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Komarek SD 94	2016	1.4	1.05	0.3	0.4	0.2	3.35	Review	District 94, being a small district, is adversely affected by delays in state funding. Portions of 2016 State reimbursements weren't received until Jan. & Feb. of 2017. Large increases in Special Education, numerous maternity leaves and multiple teachers giving a several year notices of "Intent to retire" have strained the budget. In addition, the district had increased spending in order to revamp the current curriculum, provide adequate professional development for its teachers, and update technology. These improvements, although very necessary, further weigh the situation. Compounding this, is the fact that District 94 has seen a 34% decrease in EAV in less than six years. The district experienced the largest drop, - 18.36 in 2011. It has slowed to 1.9% for 2015. Current funding formulas work against the district. Komarek receives very little in State Aid compared to neighboring districts. Census figures continue to misrepresent the student population. In addition, nearly 50% of property within district boundaries is tax exempt, including forest preserves, a portions of Hines Veterans Hospital, and Loyola Hospital, and a United States Armory. The district has a small industrial tax base, but the majority of them annually appeal their assessments. The courts are catching up with these, which should help reduce the continued blows from prior years. Education funding formulas need to take into account the end dollars available to each district in order to adequately and equitably fund education. To address the current financial situation, the district is working on increasing revenue and implementing several cost cutting strategies including raising student fees, decreasing FTE for the 2017- 2018 for the school year, renegotiating vendor contracts and reaching out to local businesses. Consideration is also being given to the type of technology equipment purchases for our one - to - one program next year. Komarek does have the Broadview TIF ending in the near future, but a referendum may be what is needed in the not too distance future.
La Grange SD 102	2016	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	The district will see improvement in this score in future years thanks to a successful referendum passed by its taxpayers on November 8, 2016
La Grange SD 105 South	2016	1.4	1.05	0.4	0.4	0.2	3.45	Review	
La Harpe CSD 347	2016	1.05	0.7	0.2	0.4	0.2	2.55	Watch	La Harpe CSD 347's AFR Profile Score Report is largely affected by the State of Illinois not paying all of its financial obligations to school districts.
La Moille CUSD 303	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
La Salle ESD 122	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	
La Salle-Peru Twp HSD 120	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Ladd CCSD 94	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
LaGrange Highlands SD 106	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Lake Bluff ESD 65	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Lake Forest CHSD 115	2016	1.05	1.4	0.4	0.4	0.4	3.65	Recognition	
Lake Forest SD 67	2016	1.05	1.4	0.4	0.4	0.4	3.65	Recognition	
Lake Park CHSD 108	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Lake Villa CCSD 41	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Lake Zurich CUSD 95	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Lansing SD 158	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Laraway CCSD 70C	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Lawrence County CUD 20	2016	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Lebanon CUSD 9	2016	1.4	1.05	0.2	0.4	0.1	3.15	Review	
Leland CUSD 1	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Lemont Twp HSD 210	2016	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Lemont-Bromberek CSD 113A	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Lena Winslow CUSD 202	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	The Lena-Winslow CUSD #202 takes pride in maintaining a high financial profile score and being fiduciarily responsible with the tax payers' funds.
LeRoy CUSD 2	2016	1.4	1.05	0.3	0.4	0.2	3.35	Review	The ISBE data matches that of our auditor. It is increasingly more difficult to have a favorable ratio in areas 1-3 when the State Revenue is continually less adequate and the timing of payments is less and less reliable.
Lewistown CUSD 97	2016	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Lexington CUSD 7	2016	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
Leyden CHSD 212	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Liberty CUSD 2	2016	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	We have worked very hard to support students and be fiscally responsible.
Libertyville SD 70	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Lick Creek CCSD 16	2016	1.4	0.7	0.3	0.4	0.4	3.2	Review	
Limestone CHSD 310	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Limestone Walters CCSD 316	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Lincoln CHSD 404	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Lincoln ESD 156	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Lincoln ESD 27	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Lincoln Way CHSD 210	2016	0.35	1.05	0.2	0.3	0.1	2	Watch	
Lincolnshire-Prairieview SD 103	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Lincolnwood SD 74	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Lindop SD 92	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Lisbon CCSD 90	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Lisle CUSD 202	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Litchfield CUSD 12	2016	1.4	1.05	0.2	0.4	0.4	3.45	Review	
Lockport SD 91	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	District 91 continues to offer excellent educational opportunities while being fiscally responsible.
Lockport Twp HSD 205	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Lombard SD 44	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Lostant CUSD 425	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Lowpoint-Washburn CUSD 21	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Ludlow CCSD 142	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Lyons SD 103	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Lyons Twp HSD 204	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Macomb CUSD 185	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	Monitoring & maintaining the district's finances and profile score continue to be a priority.
Madison CUSD 12	2016	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
Maercker SD 60	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Mahomet-Seymour CUSD 3	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Maine Township HSD 207	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Malden CCSD 84	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Manhattan SD 114	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	



<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Mannheim SD 83	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Manteno CUSD 5	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Marengo CHSD 154	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Marengo-Union E Cons D 165	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Marion CUSD 2	2016	1.05	1.4	0.2	0.4	0.3	3.35	Review	
Marissa CUSD 40	2016	1.05	1.05	0.2	0.4	0.4	3.1	Review	
Maroa Forsyth CUSD 2	2016	1.05	1.4	0.2	0.4	0.2	3.25	Review	
Marquardt SD 15	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Marseilles ESD 150	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Marshall CUSD 2C	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Martinsville CUSD 3C	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Mascoutah CUD 19	2016	1.4	1.05	0.4	0.4	0.1	3.35	Review	
Massac UD 1	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Matteson ESD 162	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Mattoon CUSD 2	2016	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
Maywood-Melrose Park-Broadview	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Mazon-Verona-Kinsman ESD 2C	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
McClellan CCSD 12	2016	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
McHenry CCSD 15	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
McHenry CHSD 156	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
McLean County USD 5	2016	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	
Medinah SD 11	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Mendota CCSD 289	2016	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Mendota Twp HSD 280	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Mercer County School District 404	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Meredosia-Chambersburg CUSD 1	2016	1.4	0.7	0.3	0.4	0.4	3.2	Review	
Meridian CUSD 101	2016	0.7	1.05	0.1	0.4	0.1	2.35	Watch	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Meridian CUSD 15	2016	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	
Meridian CUSD 223	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	A large amount of long-term debt was established in order to complete mandatory Health and Life Safety projects
Metamora CCSD 1	2016	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Midland CUSD 7	2016	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Midlothian SD 143	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Midwest Central CUSD 191	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	The state's lack of fiscal responsibility continues to put the district into a negative cash flow situation. The financial profile score would be improved if the district received all monies owed by the State of IL.
Milford Area PSD 124	2016	1.4	1.05	0.4	0.4	0.1	3.35	Review	
Millburn CCSD 24	2016	0.35	1.4	0.3	0.4	0.1	2.55	Watch	The Millburn District 24 Financial Profile Score remains at 2.55 for 2017 based on the 2015-16 school year data. The district remains on the Financial Watch List. Two major factors are bringing down Millburn's Score: o Fund Balance to Revenue Ratio - Millburn has a score of .35; the maximum score is 1.40 o Percent of Long-Term Debt Margin Remaining - Millburn has a score of .10; the maximum score is .40. In the last 5 years, Millburn District 24 has substantially improved the Fund Balance to Revenue Ratio, however, since the fund balance remains negative, our score is still low. Additionally, the percent of long-term debt has been decreasing. Our financial profile score based on the 2011-12 school year was 2.35 and has improved to 2.55
Miller Twp CCSD 210	2016	1.4	0.7	0.3	0.4	0.4	3.2	Review	
Millstadt CCSD 160	2016	1.4	0.7	0.3	0.4	0.2	3	Early Warning	The district has experienced a tremendous increase in students with special needs, requiring the district to create more programs. These increases have exceeded any increase in revenue, causing the district to spend down cash reserves. The district is currently working on plans to help decrease the cost of these programs, while meeting the students needs.
Minooka CCSD 201	2016	1.4	1.05	0.4	0.4	0.1	3.35	Review	
Minooka CHSD 111	2016	1.4	1.05	0.4	0.4	0.1	3.35	Review	
Mokena SD 159	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Moline-Coal Valley CUSD 40	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Momence CUSD 1	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Monmouth-Roseville CUSD 238	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Monroe SD 70	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Monticello CUSD 25	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	Monticello CUSD #25 continues to work to be fiscally responsible despite the challenges faced by the State of Illinois.
Montmorency CCSD 145	2016	1.4	1.05	0.4	0.4	0.2	3.45	Review	Percent of Long-Term Debt Margin Remaining is low due to the 2013 HVAC and Window upgrades made to the building.
Morris CHSD 101	2016	1.05	0.7	0.2	0.4	0.4	2.75	Early Warning	
Morris SD 54	2016	1.4	0.35	0.2	0.4	0.1	2.45	Watch	
Morrison CUSD 6	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Morrisonville CUSD 1	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Morton CUSD 709	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Morton Grove SD 70	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	District maintains recognition status
Mount Olive CUSD 5	2016	1.05	1.05	0.2	0.4	0.4	3.1	Review	
Mount Prospect SD 57	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Mount Vernon SD 80	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Mt Pulaski CUSD 23	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Mt Vernon Twp HSD 201	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Mt Zion CUSD 3	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Mulberry Grove CUSD 1	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Mundelein Cons HSD 120	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Mundelein ESD 75	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	D75 operates on a cash basis. The tax levy money received at the end of each fiscal year, although included in fund balance, is intended for the following year's expenditures. That said, the district's Fund Balance to Revenue ratio is inflated. The Total Sum of Fund Balance should be \$5,845,473 (instead of \$12,749,272) whereby reducing the ratio from .641 to .294. This would still leave the district with the same profile score; however, it is an important item of notation, as it more accurately reflects the district's financial situation.
Murphysboro CUSD 186	2016	1.05	1.05	0.2	0.4	0.4	3.1	Review	
N Pekin & Marquette Hght SD 102	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	District 102 continues to take pride in the management of its available funds.
Naperville CUSD 203	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Nashville CCSD 49	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Nashville CHSD 99	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Nauvoo-Colusa CUSD 325	2016	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Neoga CUSD 3	2016	1.05	1.4	0.2	0.4	0.3	3.35	Review	
Nettle Creek CCSD 24C	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	We are proud of this designation and the work we do to be good stewards of taxpayer dollars.
New Athens CUSD 60	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
New Berlin CUSD 16	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
New Holland-Middletown ED 88	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
New Hope CCSD 6	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
New Lenox SD 122	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
New Simpson Hill SD 32	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	
New Trier Twp HSD 203	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Newark CCSD 66	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Newark CHSD 18	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Niles ESD 71	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Niles Twp HSD 219	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Nippersink SD 2	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Nokomis CUSD 22	2016	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Norridge SD 80	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.
Norris City-Omaha-Enfield CUSD 3	2016	1.4	0.7	0.3	0.4	0.3	3.1	Review	
North Boone CUSD 200	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
North Chicago SD 187	2016	1.4	1.05	0.3	0.4	0.1	3.25	Review	
North Clay CUSD 25	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
North Greene CUSD 3	2016	1.05	1.05	0.2	0.4	0.4	3.1	Review	
North Mac CUSD 34	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
North Palos SD 117	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
North Shore SD 112	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
North Wamac SD 186	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
North Wayne CUSD 200	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Northbrook ESD 27	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	We strive for performance excellence with fiscal operations. It is our goal to maintain a healthy financial position and maintain a reasonable and responsible approach to fiscal operations.
Northbrook SD 28	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Northbrook/Glenview SD 30	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Northfield Twp HSD 225	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Northwestern CUSD 2	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Norwood ESD 63	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
O Fallon CCSD 90	2016	0.7	1.4	0.2	0.4	0.1	2.8	Early Warning	
O Fallon Twp HSD 203	2016	1.4	1.05	0.4	0.4	0.2	3.45	Review	The Disabled Veterans' Standard Homestead Exemption enacted in tax year 2015 has had a significant impact on the district's finances. For tax years 2015 and 2016, the district lost \$35.1m and \$45.6m in property tax EAV respectively. This loss equates to nearly \$1.2 m loss in property tax income in two years. This is a loss for which the district had no advance notice to prepare. In addition, as news spreads regarding this exemption the loss of income will continue to increase.
Oak Grove SD 68	2016	0.7	1.4	0.4	0.4	0.4	3.3	Review	
	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Oak Lawn CHSD 229	2016	1.4	0.7	0.2	0.4	0.4	3.1	Review	
Oak Lawn-Hometown SD 123	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Oak Park - River Forest SD 200	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Oak Park ESD 97	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Oakdale CCSD 1	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Oakland CUSD 5	2016	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Oakwood CUSD 76	2016	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	
Oblong CUSD 4	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Odell CCSD 435	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Odin PSD 722	2016	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Oglesby ESD 125	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Ohio CCSD 17	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Ohio CHSD 505	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Okaw Valley CUSD 302	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Olympia CUSD 16	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Opdyke-Belle-Rive CCSD 5	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Orangeville CUSD 203	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Oregon CUSD 220	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Orion CUSD 223	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Orland SD 135	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Ottawa ESD 141	2016	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Ottawa Twp HSD 140	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	District revenues are at the same level as they were in 2007. This has caused the District's expenditures to be greater than its revenues over the last 9 years and also forced the District to issue working cash bonds to account for the deficit spending.
Palatine CCSD 15	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Palestine CUSD 3	2016	1.05	1.4	0.3	0.4	0.3	3.45	Review	
Palos CCSD 118	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Palos Heights SD 128	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Pana CUSD 8	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	This is Pana's highest financial profile score in the history of this reportand is a credit to the Board of Education's careful financial management in the midst of State of Illinois reductions in funding support.
Panhandle CUSD 2	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Paris CUSD 4	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Paris-Union SD 95	2016	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
Park Forest SD 163	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Park Ridge CCSD 64	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Patoka CUSD 100	2016	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Paw Paw CUSD 271	2016	1.4	1.05	0.3	0.4	0.1	3.25	Review	Paw Paw Schools has made great strides in the last three years to close the gap between expenditures and revenues. Each year has seen the gap get smaller and smaller. Current budget projections has the expenditure to revenue equalizing in the next year or two at the most.
Pawnee CUSD 11	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Paxton-Buckley-Loda CUD 10	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Payson CUSD 1	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Pearl City CUSD 200	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Pecatonica CUSD 321	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Pekin CSD 303	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Pekin PSD 108	2016	1.05	1.05	0.2	0.4	0.4	3.1	Review	
Pembroke CCSD 259	2016	0.7	1.05	0.1	0.4	0.4	2.65	Early Warning	
Pennoyer SD 79	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Peoria Heights CUSD 325	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Peoria SD 150	2016	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	
Peotone CUSD 207U	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Peru ESD 124	2016	1.4	0.7	0.3	0.4	0.1	2.9	Early Warning	
Pikeland CUSD 10	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Pinckneyville CHSD 101	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Pinckneyville SD 50	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Plainfield SD 202	2016	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	Reflecting sound and conservative business planning and practices, Plainfield Community Consolidated School District #202 continues to make steady and sustained progress in financial recognition and sustainability.
Plano CUSD 88	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Pleasant Hill CUSD 3	2016	1.05	0.7	0.2	0.4	0.2	2.55	Watch	
Pleasant Hill SD 69	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Pleasant Plains CUSD 8	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	

<u><b>District Name</b></u>	<u><b>Data Year</b></u>	<u><b>FBRR</b></u>	<u><b>ERR</b></u>	<u><b>DCOH</b></u>	<u><b>STB</b></u>	<u><b>LTD</b></u>	<u><b>Total Score</b></u>	<u><b>Designation</b></u>	<u><b>District Comments</b></u>
Pleasant Valley SD 62	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Pleasantdale SD 107	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	The district has received the highest financial rating possible.
Polo CUSD 222	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Pontiac CCSD 429	2016	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Pontiac Twp HSD 90	2016	1.05	1.4	0.2	0.4	0.3	3.35	Review	
Pontiac-W Holliday SD 105	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Pope Co CUD 1	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	The Financial Profile Score Section reflects Pope County CUSD #1 AFR Profile Score Report.
Porta CUSD 202	2016	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Posen-Robbins ESD 143-5	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Potomac CUSD 10	2016	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Prairie Central CUSD 8	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Prairie Du Rocher CCSD 134	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Prairie Grove CSD 46	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Prairie Hill CCSD 133	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Prairie-Hills ESD 144	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Prairieview-Ogden CCSD 197	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Princeton ESD 115	2016	1.4	0.7	0.2	0.4	0.4	3.1	Review	
Princeton HSD 500	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Princeville CUSD 326	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Prophetstown-Lyndon-Tampico CU	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Prospect Heights SD 23	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Proviso Twp HSD 209	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Putnam County CUSD 535	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Queen Bee SD 16	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Quincy SD 172	2016	0.7	1.05	0.2	0.4	0.4	2.75	Early Warning	



<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
R O W V A CUSD 208	2016	1.05	0.35	0.2	0.4	0.2	2.2	Watch	The ROWVA School District did not receive any early tax money. The lack of that money placed the district in a deficit for the year.
Raccoon Cons SD 1	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Ramsey CUSD 204	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Rankin CSD 98	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Rantoul City SD 137	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Rantoul Township HSD 193	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Reavis Twp HSD 220	2016	1.05	0.7	0.2	0.4	0.3	2.65	Early Warning	
Red Bud CUSD 132	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Red Hill CUSD 10	2016	1.05	1.4	0.2	0.4	0.3	3.35	Review	
Reed Custer CUSD 255U	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Rhodes SD 84-5	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Rich Twp HSD 227	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Richland County CUSD 1	2016	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
Richland GSD 88A	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Richmond-Burton CHSD 157	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Ridgeland SD 122	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Ridgeview CUSD 19	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Ridgewood CHSD 234	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	Profile score is consistent with previous years.
Riley CCSD 18	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
River Bend CUSD 2	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	The district sold bonds and put revenue in the education fund (\$600,000) for curriculum and technology purchases to update both curriculum and technology. The O/M fund received \$200,000 dollars to add a 2 lifts and an elevator so that the building would be ADA accessible. The \$800,000 dollars in revenue was not counted as revenue in the budget, but counted "other revenue." The district also sold buses worth 90,000 dollars and the revenue was placed in the "other" category not in annual budget. The 890,000 dollars of expenses were all listed in the budget. By not allowing the district to list the 890,000 dollars of revenue skewed the AFR and had a negative impact on the districts financial picture.

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
River Forest SD 90	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
River Grove SD 85-5	2016	1.4	1.05	0.4	0.4	0.2	3.45	Review	The school district was self insured and sustained heavy losses during the school year much of which was refunded through the stop loss carrier but not until the next fiscal year. The district has since switched to a traditional fixed cost insurance plan.
River Ridge CUSD 210	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
River Trails SD 26	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Riverdale CUSD 100	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Riverside SD 96	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Riverside-Brookfield Twp SD 208	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Riverton CUSD 14	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Riverview CCSD 2	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Roanoke Benson CUSD 60	2016	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Robein SD 85	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Robinson CUSD 2	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	Robinson CUSD2 had a balanced budget in FY16 which contributed to an increase in the profile score.
Rochelle CCSD 231	2016	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Rochelle Twp HSD 212	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Rochester CUSD 3A	2016	1.4	1.05	0.4	0.4	0.1	3.35	Review	
Rock Falls ESD 13	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Rock Falls Twp HSD 301	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Rock Island SD 41	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	The district dropped from Recognition to Review due to the late categorical payments from the State and the adjustment to Corporate Personal Property Replacement Tax by the State of Illinois. This resulted in approximately \$1.3 million dollars. As a result, the district had a \$740,00 deficit instead of a \$600,000 surplus.
Rockdale SD 84	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Rockford SD 205	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Rockridge CUSD 300	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Rockton SD 140	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Rome CCSD 2	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Rondout SD 72	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Rooks Creek CCSD 425	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Roselle SD 12	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Rosemont ESD 78	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Rossville-Alvin CUSD 7	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Round Lake CUSD 116	2016	1.4	1.05	0.3	0.4	0.1	3.25	Review	Round Lake Area CUSD #116 continues to be fiscally strong in order to serve the students of our district. We continually strive to offer a quality education to our students but with reduced revenues, increasing expenditures and unfunded state mandates, students will ultimately be impacted by necessary budget cuts. For the 2015-2016 school year, the district expenditures exceeded revenue primarily due to higher than anticipated special education costs and additional funds allocated to maintaining our schools. Many of these expenditure overages were one-time decisions and the district does not expect expenditures to exceed revenue in the future. This should return the district to a Financial Profile Status of Recognition. Additionally, due to a \$29 million approved referendum and declining EAV, the district's is over the long-term debt limit. It is anticipated that with rising EAV, the district will be back under the long-term debt limit within a couple of years.
Roxana CUSD 1	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Rutland CCSD 230	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Salem CHSD 600	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	Salem Community High School District #600 has maintained a perfect 4.0 financial profile score despite cuts in state funding.
Salem SD 111	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Salt Creek SD 48	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Salt Fork CUSD 512	2016	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Sandoval CUSD 501	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Sandridge SD 172	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Sandwich CUSD 430	2016	1.05	1.4	0.2	0.4	0.4	3.45	Review	
Sangamon Valley CUSD 9	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Saratoga CCSD 60C	2016	1.4	1.05	0.4	0.4	0.2	3.45	Review	

<u><b>District Name</b></u>	<u><b>Data Year</b></u>	<u><b>FBRR</b></u>	<u><b>ERR</b></u>	<u><b>DCOH</b></u>	<u><b>STB</b></u>	<u><b>LTD</b></u>	<u><b>Total Score</b></u>	<u><b>Designation</b></u>	<u><b>District Comments</b></u>
Saunemin CCSD 438	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Scales Mound CUSD 211	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Schaumburg CCSD 54	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Schiller Park SD 81	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	Stable Financials will continue.
Schuyler-Industry CUSD 5	2016	1.05	1.4	0.2	0.4	0.4	3.45	Review	
Scott-Morgan CUSD 2	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	The district's financial score would be a perfect 4.0 had the district received FULL general state aid payment, this would have allowed the district to operate on a balanced budget.
SD 45 DuPage County	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
SD U-46	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Selmaville CCSD 10	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Seneca CCSD 170	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Seneca Twp HSD 160	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	Seneca High School District 160 is proud to have another year of Financial Recognition
Serena CUSD 2	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	The score reduction in the expenditure to revenue ratio portion is due to inconsistent State of Illinois funding.
Sesser-Valier CUSD 196	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Shawnee CUSD 84	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	We are pleased to have received a 4.0 financial profile score.
Shelbyville CUSD 4	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Sherrard CUSD 200	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Shiloh CUSD 1	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Shiloh Village SD 85	2016	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Shirland CCSD 134	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Signal Hill SD 181	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Silvis SD 34	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Skokie SD 68	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Skokie SD 69	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Skokie SD 73-5	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Smithton CCSD 130	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Somonauk CUSD 432	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
South Central CUD 401	2016	1.4	1.05	0.3	0.4	0.2	3.35	Review	
South Fork SD 14	2016	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
South Holland SD 150	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	South Holland District continues to be good stewards of taxpayer monies. We strive to be fiscally solvent.
South Holland SD 151	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	District continues to maintain Financial Recognition status.
South Pekin SD 137	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
South Wilmington CCSD 74	2016	1.05	1.4	0.2	0.4	0.4	3.45	Review	
Southeastern CUSD 337	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Southwestern CUSD 9	2016	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
Sparta CUSD 140	2016	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	
Spoon River Valley CUSD 4	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Spring Garden CCSD 178	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Spring Lake CCSD 606	2016	0.7	1.4	0.1	0.4	0.4	3	Early Warning	Making progress toward a 4.00
Spring Valley CCSD 99	2016	1.4	1.05	0.4	0.4	0.1	3.35	Review	
Springfield SD 186	2016	1.05	1.4	0.2	0.4	0.4	3.45	Review	
St Anne CCSD 256	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
St Anne CHSD 302	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
St Charles CUSD 303	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
St Elmo CUSD 202	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
St George CCSD 258	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
St Joseph CCSD 169	2016	1.4	1.05	0.4	0.4	0.1	3.35	Review	
St Joseph Ogden CHSD 305	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	Our percent of long-term debt margin score is only .20 due to our current building bonds that were taken out in 2006.
St Libory Cons SD 30	2016	0.7	1.4	0.2	0.4	0.4	3.1	Review	
St Rose SD 14-15	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Stark County CUSD 100	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Staunton CUSD 6	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	FY16 revenue was negatively impacted as a result of prorated general state aid. Furthermore, the continued implementation of unfunded mandates continues to deplete district reserves.
Steeleville CUSD 138	2016	1.4	1.05	0.3	0.4	0.2	3.35	Review	The Financial Profile score decreased .2 points to a 3.35 in 2017 due to a drop in the Long-Term Debt Margin category. Per 30 ILCS 350/15, alternate bonds require that a revenue source of a specified amount be pledged for payment of principal and interest, and "shall not be regarded as or included in any computation of indebtedness for the purpose of any statutory provision or limitation," unless taxes are extended to repay them. The source for repaying these bonds is sales tax, not property tax. The bonds are exempt from debt limitation; the Total Profile Score should have remained at 3.55.
Steger SD 194	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Sterling CUSD 5	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Steward ESD 220	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Stewardson-Strasburg CUD 5A	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Stockton CUSD 206	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Streator ESD 44	2016	0.35	1.05	0.1	0.2	0.3	2	Watch	
Streator Twp HSD 40	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Sullivan CUSD 300	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Summersville SD 79	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Summit Hill SD 161	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	The District is proud to be in the "Recognition" category.
Summit SD 104	2016	1.4	1.4	0.2	0.4	0.1	3.5	Review	
Sunnybrook SD 171	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Sunset Ridge SD 29	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Sycamore CUSD 427	2016	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	The district has experienced continued decreases in General State Aid due to proration and has also struggled with declining property values over the last 5 years. Although property values are beginning to increase, a costly teacher's contract over the last 3 years has diminished any financial gain. The establishment of healthy financial reserves during the growth period has allowed the district to deficit spend for the last 7 out of 8 years. The Board has approved a three year deficit reduction plan that will result in the total reduction of \$6.1 million ending with a balanced budget on 6/30/18. The district will continue to monitor the financial outlook and implement further cost reduction strategies if needed on a year by year basis. Bond restructuring took place in 2015, and the district will continue to be fiscally responsible to the district and community when it comes to debt service costs. In spite of the current economic problems, the Sycamore School District has been able to maintain programs and provide the quality education experience demanded by the community.
Taft SD 90	2016	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Tamaroa School Dist 5	2016	0.7	1.4	0.1	0.4	0.4	3	Early Warning	Several years of general state aid proration by the State of Illinois has created a decrease in revenue for the district. At a minimum, full funding of the general state aid claim will continue to increase the district's financial profile score.
Taylorville CUSD 3	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Teutopolis CUSD 50	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Thomasboro CCSD 130	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	The two areas that we scored a 3 on were Expenditures to Revenue and Long Term Debt. Years of pro rating funds and not paying the categoricals have increased our long term debt and decreased our revenue.
Thompsonville CUSD 174	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Thornton Fractional Twp HSD 215	2016	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
Thornton SD 154	2016	1.4	0.35	0.3	0.4	0.3	2.75	Early Warning	District 154's score is negatively impacted by a decrease in EAV over the past 8 years. An additional contributing factor is the delay in payments from the state to reimburse for transportation and special education expenses. The district will save over \$40,000 by a successful refinancing of existing bonds.
Thornton Twp HSD 205	2016	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
Tolono CUSD 7	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Tonica CCSD 79	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Township HSD 211	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Township HSD 214	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Tremont CUSD 702	2016	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Tri City CUSD 1	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Tri Point CUSD 6-J	2016	0.7	0.7	0.2	0.4	0.4	2.4	Watch	
Tri Valley CUSD 3	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Triad CUSD 2	2016	0.7	1.05	0.1	0.4	0.1	2.35	Watch	
Trico CUSD 176	2016	1.05	1.05	0.2	0.4	0.4	3.1	Review	As the new Superintendent, our next steps as a school district will be to decrease annual expenses, in the areas of personnel and capital outlay, with the intent of adopting a more fiscally sound budget for FY 18. Working cash bonds will be used to address the ongoing proration which now tops 1.7 million dollar for the Trico District.
Triopia CUSD 27	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Troy CCSD 30C	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Tuscola CUSD 301	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Twp HSD 113	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Union Ridge SD 86	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Union SD 81	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
United CUSD 304	2016	1.05	1.4	0.2	0.4	0.3	3.35	Review	
United Twp HSD 30	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Unity Point CCSD 140	2016	1.05	1.05	0.2	0.4	0.3	3	Early Warning	The district will continue to conservatively monitor expenditures. As the State budget crisis continues, financial profile scores will most likely decrease. We are forced to deficit spend to keep instructional programs intact because State funding is not adequate. Education has to be a priority within the State budget for rural schools to survive.
Urbana SD 116	2016	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
V I T CUSD 2	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	



<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Valley View CUSD 365U	2016	1.4	1.05	0.3	0.4	0.1	3.25	Review	The Illinois State Board of Education vouchered the payment of our fourth quarter mandated categorical and other state revenue in June 2016. The Illinois Comptroller released payment to our District in December and January. The revenue and cash could not be recognized in our Fund Balance to Revenue Ratio, Expenditure to Revenue Ratio or Days Cash on Hand Financial profile indicators. Had those funds been in those calculations, our District Financial Profile score would be that of Financial Recognition.
Valmeyer CUSD 3	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	The district is currently in year 5 of its 5 year plan to use working cash bond receipts to offset cuts in State/Federal revenue. Voters approved a five year working cash bond sale, via referendum in 2016, to extend the plan an additional five years starting in the FY '2018 school year.
Vandalia CUSD 203	2016	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Venice CUSD 3	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Vienna HSD 133	2016	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
Vienna SD 55	2016	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	
Villa Grove CUSD 302	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Virginia CUSD 64	2016	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	
W Harvey-Dixmoor PSD 147	2016	1.4	0.7	0.3	0.4	0.1	2.9	Early Warning	
Wabash CUSD 348	2016	0.35	1.05	0.1	0.4	0.4	2.3	Watch	We are looking to improve our Days Cash on Hand.
Wallace CCSD 195	2016	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Waltham CCSD 185	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Waltonville CUSD 1	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Warren CUSD 205	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	The district is a 3.90 opposed to a 4.0 due to the bond.
Warren Twp HSD 121	2016	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Warrensburg-Latham CUSD 11	2016	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Warsaw CUSD 316	2016	1.05	1.4	0.2	0.4	0.3	3.35	Review	
Washington CHSD 308	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Washington SD 52	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Waterloo CUSD 5	2016	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Wauconda CUSD 118	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Waukegan CUSD 60	2016	1.05	1.4	0.2	0.4	0.2	3.25	Review	
Waverly CUSD 6	2016	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Wayne City CUSD 100	2016	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Wesclin CUSD 3	2016	1.4	1.05	0.3	0.4	0.2	3.35	Review	
West Carroll CUSD 314	2016	1.4	1.05	0.3	0.4	0.2	3.35	Review	
West Central CUSD 235	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
West Chicago ESD 33	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
West Lincoln-Broadwell ESD 92	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
West Northfield SD 31	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	The Expenditures to Revenue Ratio reflects a change to its calculated value due to an adjustment made for a transfer of bond receipts.
West Prairie CUSD 103	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
West Washington Co CUD 10	2016	1.4	1.05	0.4	0.4	0.1	3.35	Review	
Westchester SD 92-5	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Western CUSD 12	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Western Springs SD 101	2016	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Westville CUSD 2	2016	1.4	1.05	0.4	0.4	0.1	3.35	Review	
Wethersfield CUSD 230	2016	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Wheeling CCSD 21	2016	1.05	1.4	0.2	0.4	0.3	3.35	Review	
Whiteside SD 115	2016	1.05	1.05	0.2	0.4	0.4	3.1	Review	
Will County SD 92	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Williamsfield CUSD 210	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Williamsville CUSD 15	2016	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	It becomes more and more challenging every year to maintain a positive profile score due to unfunded mandates, lack of funding, late payments, no payments or prorated payments.
Willow Grove SD 46	2016	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
Willow Springs SD 108	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Wilmette SD 39	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Wilmington CUSD 209U	2016	1.4	1.05	0.4	0.4	0.1	3.35	Review	

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Winchester CUSD 1	2016	1.05	1.05	0.2	0.4	0.4	3.1	Review	
Windsor CUSD 1	2016	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	The district continues to plan for the future while staying financially stable for the future students in the Windsor Community.
Winfield SD 34	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Winnebago CUSD 323	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Winnetka SD 36	2016	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Winthrop Harbor SD 1	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Wolf Branch SD 113	2016	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Wood Dale SD 7	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Wood River-Hartford ESD 15	2016	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Woodland CCSD 50	2016	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
Woodland CUSD 5	2016	1.4	1.05	0.2	0.4	0.4	3.45	Review	
Woodlawn Unit School District 209	2016	1.05	1.4	0.2	0.4	0.4	3.45	Review	
Woodridge SD 68	2016	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Woodstock CUSD 200	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Worth SD 127	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Yorkville CUSD 115	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Zeigler-Royalton CUSD 188	2016	0.35	1.05	0.1	0.1	0.1	1.7	Watch	
Zion ESD 6	2016	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Zion-Benton Twp HSD 126	2016	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	District 126 is very proud of its financial profile, which reflects the prudent decision-making and financial stewardship of its Board of Education.

# Appendix

# **The School District Financial Profile**

Illinois State Board of Education

Pursuant to the authority provided by Section 1A-8 of the School Code, the Illinois State Board of Education (ISBE) developed the “**School District Financial Profile**” to help monitor the finances of school districts and identify which are in or are moving toward financial difficulty. This system replaced the “Financial Watch List and Financial Assurance and Accountability System (FAAS)” that had been used for the assessment of a school district’s financial health. The major change in methodology was that the FAAS utilized only one financial indicator – the Fund Balance to Revenue Ratio. The Profile includes that indicator plus four additional measures to expand our capability to accomplish a truer risk assessment. The five indicators are individually scored and weighted in order to arrive at a Total Profile Score and applicable designation.

The School District Financial Profile was developed with the invaluable assistance of school superintendents, school business administrators, financial advisors, lawyers, and bond brokers throughout the state as well as major interest groups such as IASBO, IASA, ED-RED and LUDA. Influenced by their feedback, we were able to make significant enhancements in systematically analyzing/monitoring finances of all Illinois public school districts.

The following provides a detailed explanation of each indicator. It is the Total Profile Score that we believe best determines a district’s financial strengths or weaknesses. This document will also lead you through the four applicable designations, Financial Recognition, Financial Review, Financial Early Warning, and Financial Watch.

### **Financial Profile Indicators:**

1. **Fund Balance to Revenue Ratio** – This indicator reflects the overall financial strength of the district. It is the result of dividing the ending fund balances by the revenues for the four operating and negative IMRF/SS funds. Operating Funds are the Educational, Operations and Maintenance, Transportation and Working Cash Funds.
2. **Expenditure to Revenue Ratio** – This indicator identifies how much is expended for each dollar received. It is computed by dividing total expenditures for the Educational, Operations and Maintenance, and Transportation Funds by the revenues for those same funds plus Working Cash. The calculation also takes into account remaining balances of these funds at the end of the year if a district is scoring low for their Expenditure to Revenue Ratio. This is especially beneficial to districts that have saved for projects and are now incurring the expenditures for them or who have healthy fund balances even after spending a portion of their savings.
3. **Days Cash on Hand** – This indicator provides a projected estimate of the number of days a district could meet operating expenditures provided no additional revenues were received. It is computed by dividing the total expenditures of the Educational, Operations and Maintenance, and Transportation Funds by 360 days to obtain an average expenditure per day. Then the total cash on hand and investments for the same funds plus working Cash are divided by the average expenditures per day. As with the Fund Balance to Revenue Ratio and the Expenditure to Revenue Ratio, the Working Cash Fund has now been incorporated into the calculation.
4. **Percent of Short-Term Borrowing Ability Remaining** – Districts often incur short-term debt due to several factors (i.e., delays in receipt of local revenues, etc.). For this indicator, the sum of unpaid Tax Anticipation Warrants is divided by 85% of the Equalized Assessed Valuation (EAV) multiplied by the sum of the tax rates for the Educational, Operations and Maintenance, and Transportation Funds.

**5. Percent of Long-Term Debt Margin Remaining** – A district often incurs long-term debt for major expenditures such as buildings and equipment. This total is derived by the product of the district's EAV multiplied by its maximum general obligation debt limitation, reduced by any outstanding long-term debt.

**Total Profile Score:**

Each indicator is scored in order to obtain a district's overall **School District Financial Profile Score**. This overall score is computed for the most current year's financial data.

Each indicator is calculated and the results are slotted into a category of a four, three, two, or one with four being the highest and best category possible. Each indicator is weighted and the weighted indicators' scores are summed to obtain a district's overall "Total Profile Score".

**Fund Balance to Revenue Ratio (has a weighting of 35%)**

- Category 4 Greater or equal to 25% [lowest risk]
- Category 3 Less than 25% but greater or equal to 10%
- Category 2 Less than 10% but greater or equal to 0%
- Category 1 Less than 0% [highest risk]

**Expenditures to Revenue Ratio (EXRV) (has a weighting of 35%)**

- Category 4 District is spending \$1.00 or less for every dollar they are receiving [lowest risk]
- Category 3 District is spending more than \$1.00 to \$1.10 for every dollar they receive
- Category 2 District is spending more than \$1.10 to \$1.20 for every dollar they receive
- Category 1 District is spending more than \$1.20 for every dollar they receive [highest risk]

If the resulting calculation places a district in category 1 or 2, and the Fund Balance to Revenue Ratio (FBRR) is a category 4 then the following calculation is completed:

- $(FBRR - .1) \text{ divided by } (EXRV - 1.0)$
- If the result is greater than 2, then the Expenditures Revenue score is assigned a 3
- If the result is greater than 1 but less than 2, then the Expenditure Revenue score is assigned a 2

**Days Cash on Hand (has a weighting of 10%)**

- Category 4 At least 180 days cash on hand [lowest risk]
- Category 3 Less than 180 days cash on hand to at least 90 days cash on hand
- Category 2 Less than 90 days cash on hand to at least 30 days cash on hand
- Category 1 Less than 30 days cash on hand [highest risk]

**Percentage of Short-Term Borrowing and Long-Term Borrowing Remaining (Short-term and Long-term borrowing each has a weighting of 10%)**

- Category 4 Greater than or equal to 75% debt margin remaining [lowest risk]
- Category 3 Less than 75% but at least 50% debt margin remaining
- Category 2 Less than 50% but at least 25% debt margin remaining
- Category 1 Less than 25% debt margin remaining [highest risk]

The Total Profile Score is the sum of the five weighted scores. The highest score a district may receive is a 4.00 and the lowest score is 1.00.

## Your School District Financial Profile Designation:

If a district receives a score of **3.54 - 4.00**, they are in the highest category of financial strength - **Financial Recognition**. These districts require little or no review or involvement by ISBE unless requested by the district.

If a district receives a score of **3.08 - 3.53**, they are in the next highest financial health category of **Financial Review**. Districts in this category will be given a limited review by ISBE, but they will be monitored for potential downward trends. Staff will be assessing the next year's school budget for negative trends.

If a district receives a score of **2.62 - 3.07**, they are placed in the category of **Financial Early Warning**. ISBE will be monitoring these districts closely and offering proactive technical assistance (e.g., financial projections and cash flow analysis, etc.) These districts will also be reviewed to determine whether they meet the criteria set forth in Article 1A-8 of the ***School Code*** to be certified in financial difficulty and possibly qualify for a Financial Oversight Panel.

If a district receives a score of **1.00 - 2.61**, they are in the highest risk category of **Financial Watch**. As with the Financial Early Warning districts, ISBE will be monitoring these districts very closely and offering them technical assistance including, but not limited to, financial projections, cash flow analysis, budgeting, personnel inventories, and enrollment projections. These districts will also be reviewed to determine whether they meet criteria set forth in Article 1A-8 of the ***School Code*** to be certified in financial difficulty and qualify for a Financial Oversight Panel.

Your comments regarding your district's finances are an integral part of the profile. While the Profile is generated from the District's Annual Financial Report (AFR), there are often extenuating circumstances outside of the School Administration's control which have a financial impact on the district. It is within the Comments portion of the Profile that districts are afforded the opportunity to verbally and publicly convey what has transpired in their district which may have or will impact their Total Profile Score. This will allow for the explanation of significant local financial issues such as cash versus accrual accounting implications and timing of revenue receipts versus expenditures incurred for unique circumstances such as school construction projects. In this capacity, the Profile can be implemented as a communication vehicle for a district's constituents.

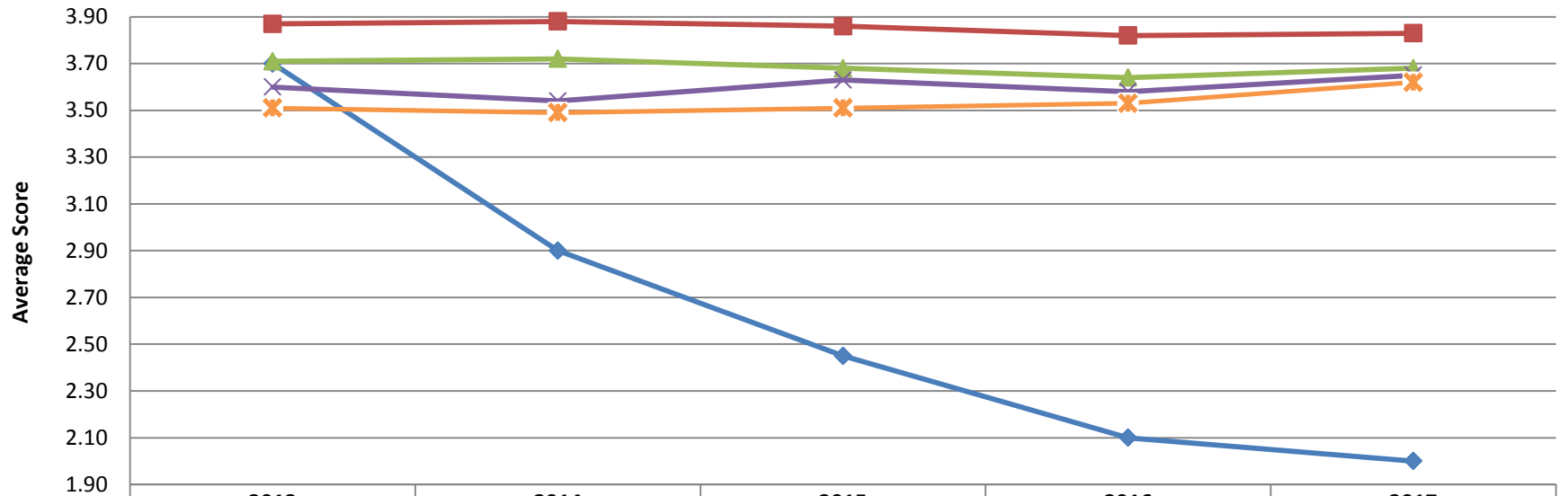
We will present Total Profile Scores with the applicable School District comments at our anticipated March Board Meeting. The Profile Scores and Comments will then be listed at the [School District Financial Profile](#) website. This website includes a seven year analysis (sorted by district name, county, and designation), a searchable application that will display a 5-year track record.

For further questions regarding ***The School District Financial Profile***, contact a consultant in the School Business Division at the Illinois State Board of Education at (217) 785-8779 or by email at [finance1@isbe.net](mailto:finance1@isbe.net).



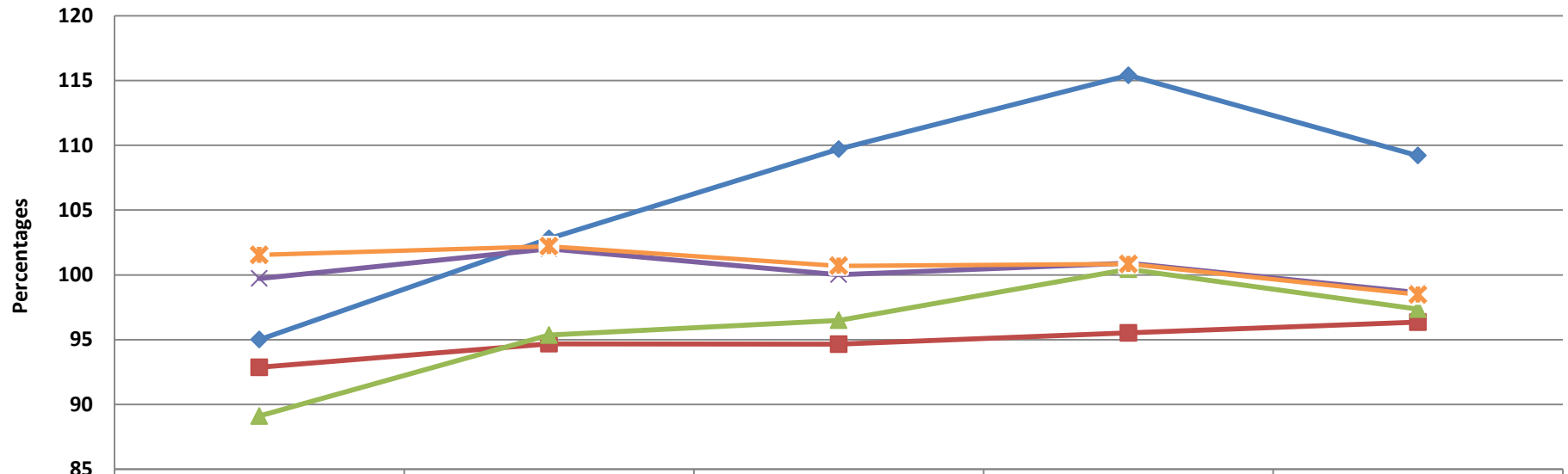
## ILLINOIS STATE BOARD OF EDUCATION 2017 Financial Profile Average Financial Profile Score

Appendix A



	2013	2014	2015	2016	2017
◆ Chicago	3.70	2.90	2.45	2.10	2.00
■ North Cook	3.87	3.88	3.86	3.82	3.83
▲ West Cook	3.71	3.72	3.68	3.64	3.68
× South Cook	3.60	3.54	3.63	3.58	3.65
× Downstate	3.51	3.49	3.51	3.53	3.62

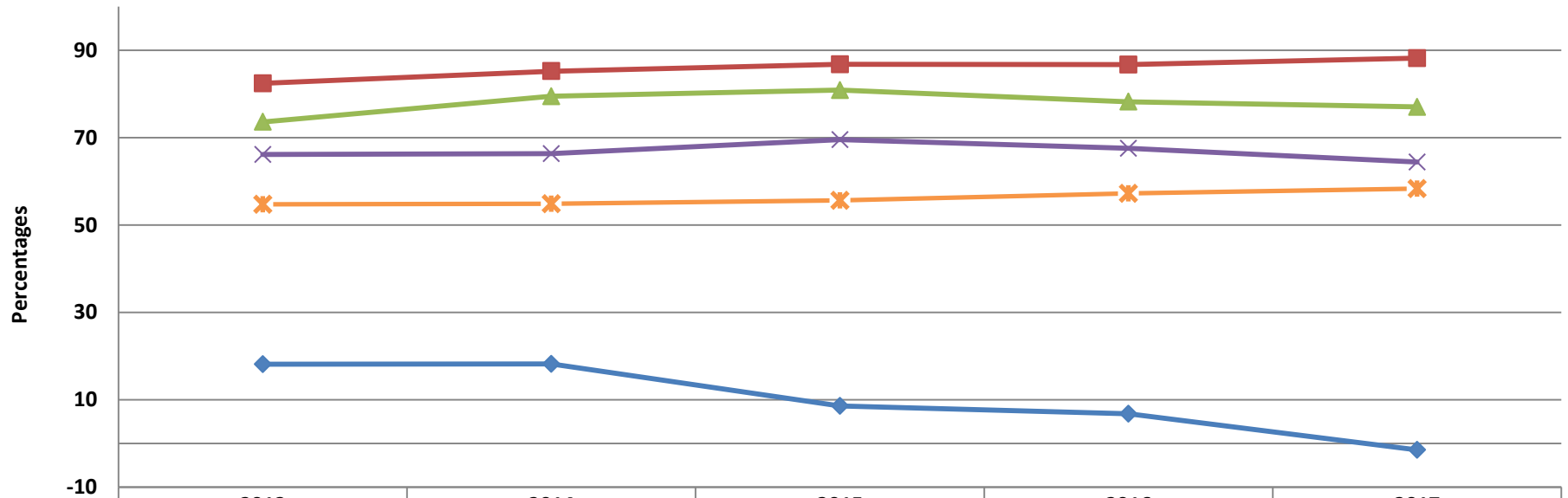
**ILLINOIS STATE BOARD OF EDUCATION  
2017 Financial Profile  
Average Expenditure to Revenue Ratio (ERR)  
Appendix B**



	2013	2014	2015	2016	2017
Chicago	95.00	102.80	109.70	115.40	109.20
North Cook	92.86	94.68	94.65	95.52	96.35
West Cook	89.10	95.35	96.49	100.43	97.35
South Cook	99.72	102.02	100.02	100.90	98.62
Downstate	101.54	102.21	100.70	100.83	98.48

**ILLINOIS STATE BOARD OF EDUCATION  
2017 Financial Profile  
Average Fund Balance to Revenue Ratio (FBRR)**

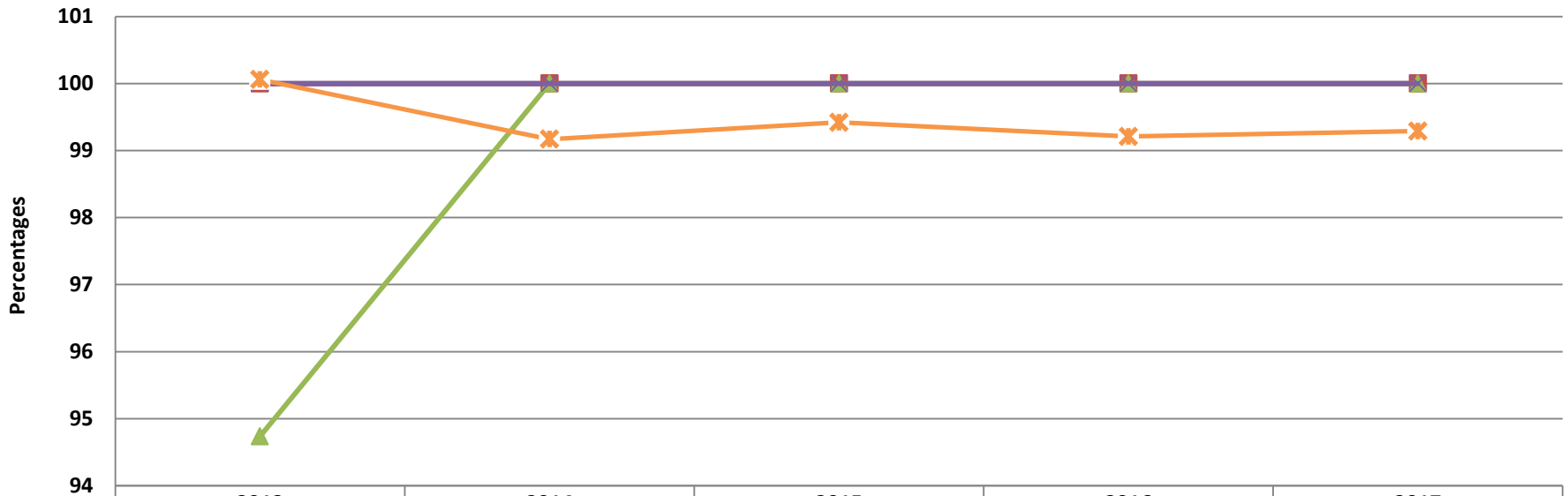
Appendix C



	2013	2014	2015	2016	2017
◆ Chicago	18.10	18.20	8.60	6.80	-1.50
■ North Cook	82.43	85.20	86.79	86.72	88.19
▲ West Cook	73.60	79.48	80.89	78.21	77.02
× South Cook	66.15	66.35	69.53	67.52	64.40
× Downstate	54.75	54.84	55.64	57.25	58.29

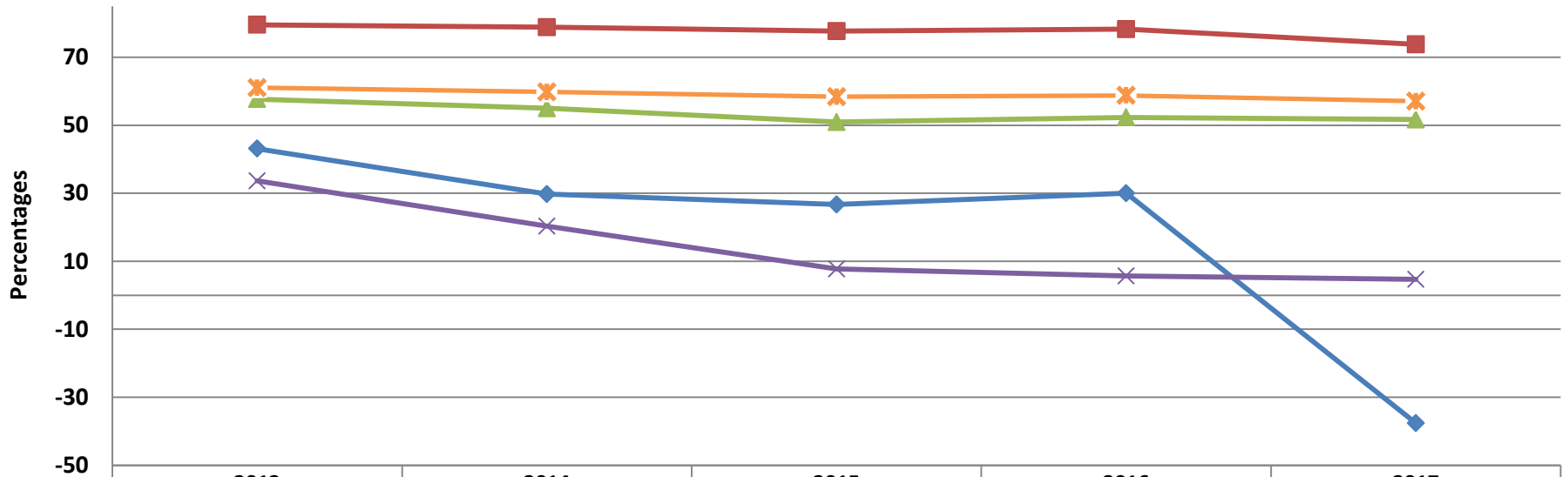
**ILLINOIS STATE BOARD OF EDUCATION  
2017 Financial Profile  
Average Short-Term Debt Indicator (STD)**

Appendix D



	2013	2014	2015	2016	2017
Chicago	100.00	100.00	100.00	100.00	100.00
North Cook	100.00	100.00	100.00	100.00	100.00
West Cook	94.74	100.00	100.00	100.00	100.00
South Cook	100.00	100.00	100.00	100.00	100.00
Downstate	100.06	99.17	99.42	99.21	99.29

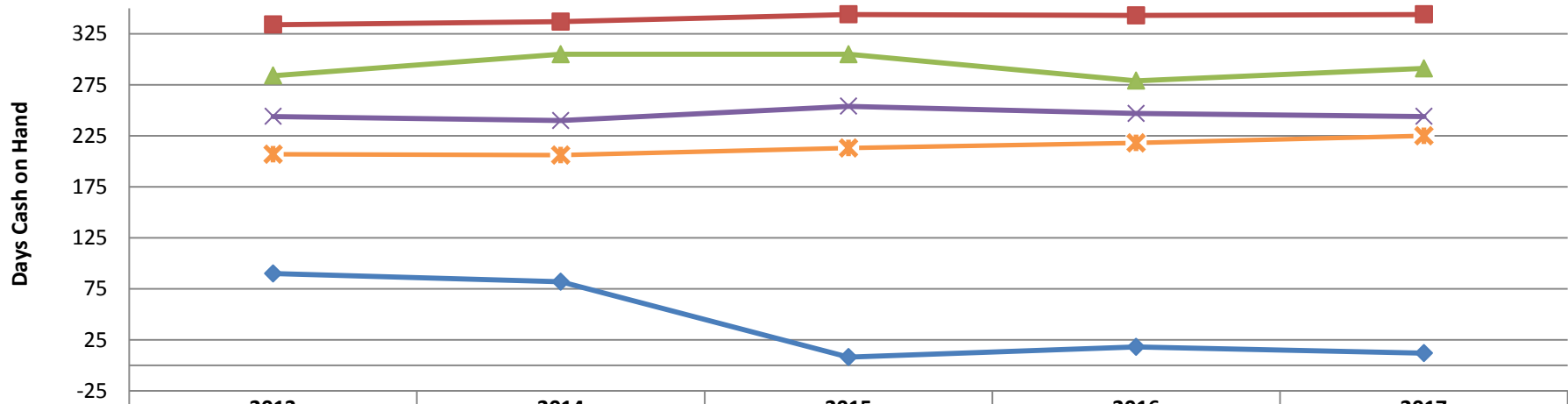
**ILLINOIS STATE BOARD OF EDUCATION  
2017 Financial Profile  
Average Long-Term Debt Indicator (LTD)  
Appendix E**



	2013	2014	2015	2016	2017
Chicago	43.15	29.75	26.69	30.01	-37.59
North Cook	79.57	78.85	77.72	78.28	73.83
West Cook	57.72	55.01	50.95	52.33	51.73
South Cook	33.69	20.31	7.77	5.68	4.68
Downstate	61.08	59.84	58.42	58.79	57.09

**ILLINOIS STATE BOARD OF EDUCATION  
2017 Financial Profile  
Average Days Cash on Hand (DCoH)**

Appendix F



	2013	2014	2015	2016	2017
◆ Chicago	90	82	8	18	12
■ North Cook	334	337	344	343	344
▲ West Cook	284	305	305	279	291
× South Cook	244	240	254	247	244
× Downstate	207	206	213	218	225

**ILLINOIS STATE BOARD OF EDUCATION MEETING**  
**April 13, 2017**

**TO:** Illinois State Board of Education

**FROM:** Tony Smith, Ph.D., State Superintendent of Education *Ans*  
Karen Corken, First Deputy Superintendent *KJC*

**Agenda Topic:** 2017 Legislative Session

**Materials:** None

**Staff Contacts:** Amanda Elliott, Co-Director of Legislative Affairs  
Sarah Hartwick, Co-Director of Legislative Affairs

**Purpose of Agenda Item**

The purpose of the agenda item is to provide the Board with a summary of items that may be addressed in the Spring Legislative Session and for the Board to be updated on legislative initiatives for the Spring Legislative Session.

**Relationship to/Implications for the State Board's Strategic Plan**

The Legislative Agenda will support changes that align with the goals identified within the Board's Strategic Plan.

**Expected Outcome(s) of Agenda Item**

The Board will be kept informed of tracked legislation and Board initiatives.

**Background Information**

Below is a summary of pending legislation. Unless otherwise noted, all bills listed have met the committee deadlines in the bill's chamber of origin.

**Licensure**

- HB 106 (Batnick) adds master's degree in public administration to the list of master's degrees that qualify an individual for a chief school business official endorsement (currently business administration, finance, or accounting).
- HB 655 (Cavaletto) requires ISBE to notify Professional Educator License (PEL) holders to renew their license via email (if one is made available) six months prior to the date in which the license is set to lapse.
- HB 3021 (Martwick) requires ISBE to contract with a third-party contractor for substitute teachers.
- HB 3298 (Scherer) allows individuals who substitute teach for 10 days in their first year of holding a substitute teaching license to apply for and receive a reimbursement of the \$50 application fee from the State Board.
- SB 918 (Bush) allows school districts to hire reading specialists. The reading specialists must have training in the identification of and the appropriate interventions, accommodations, and teaching techniques for students with dyslexia.
- HB 3395 (Turner) makes changes concerning individuals who are qualified to hold an educator license. Current law prohibits anyone convicted of a felony from being

licensed to teach or be employed by a school, except applicants who: (a) were convicted of certain criminal or drug offenses listed in the School Code, and (b) have waited seven years since the completion of their sentence for these convictions. The legislation expands the prohibition from “any felony conviction, except those listed with a seven-year waiting period” to “certain felony convictions,” without listing which felonies and with no waiting period.

#### Boards, Commissions, and Reporting

- SB 863 (Bertino-Tarrent)/HB 734 (Crespo) requires that three members of the ISBE Board represent the educator community. Removes the provision that prohibits individuals who currently work for or represent school districts from serving on the Board.
- HJR 24 (Willis) requires the P20 Council to establish an Advisory Committee for the purposes of reviewing kindergarten transitions.
- HB 768 (Welch) removes the State Charter School Commission’s ability to authorize charter schools that have been denied by local school districts.
- HJR 22 (Durkin)/SJR 11 (Harris) requires the State Board of Education to create the Task Force on Modes of School Transportation for Elementary and Secondary Education. The Task Force must submit its findings and recommendations to the Governor and General Assembly.
- SB 865 (Manar) requires a school district report card to include the total and per pupil pension normal cost amount the state contributed to the Teachers’ Retirement System in the prior fiscal year for the district’s employees.
- HB 2461 (McAsey) requires school report cards to include the most current data collected and maintained by ISBE regarding gifted education and advanced academic programs, as well as the number of teachers a school employs who hold a Professional Educator License endorsed for gifted education.

#### School Districts

- HB 1254 (Costello) allows the State Superintendent to declare an interrupted school day when a school district closes for the memorial service or funeral of a community member.
- HB 1253 (Tabares) amends the Education Labor Relations Act to remove the permissive subjects of bargaining for Chicago Public Schools. These subjects of bargaining allow the school district to unilaterally, without bargaining, make decisions related to academic achievement and financial stability, such as the length of school day and year and subcontracting.
- HB 1252 (Lilly) requires districts to provide instruction in civics education in grades 6-8.
- HB 3052 (Jones) requires Chicago Heights School District 170 and Ford Heights School District 169 to consolidate into a new district, Heights School District 170.
- HB 243 (Flowers) requires school districts that operate high schools to establish a partnership with a local police department, county sheriff, or police training academy to establish a jobs training program for high school students.
- HB 261 (Mussman) authorizes school districts to pay for housing for homeless students living out of district in lieu of providing transportation to the student’s school of origin.
- HB 536 (Hoffman) allows school districts to provide free transportation for any pupil residing within 1 1/2 miles from the school attended where conditions are such that the walking route constitutes a serious hazard to the safety of the pupil due to a course or



pattern of criminal activity, as defined in the Illinois Streetgang Terrorism Omnibus Prevention Act.

- HB 826 (Lilly) allows districts to hire school social workers. Requires that school social workers hired by districts must also have an endorsement in social work on their PEL.
- SB 757 (Morrison) allows for a student's scores on any state assessment to be removed from the student's transcripts if requested by a parent.
- HB 2977 (Welch) requires all public elementary schools to include a unit in cursive writing.
- HB 3139 (Chapa LaVia)/SB 1947 (Collins) requires all districts to collect and review their chronic absence data and determine what systems of support and resources are needed to engage chronically absent students and their families to encourage the habit of daily attendance and promote success.
- HB 3507 (Greenwood) allows for a child to be absent from school on a particular day or days or at a particular time of day for the reason that his or her parent or legal guardian is an active duty member of the uniformed services and has been called to duty for, is on leave from, or has immediately returned from deployment, a combat zone, or combat-support postings.
- HB 3371 (Sims) requires existing biennial in-service suicide training to be at least two hours.
- HB 3869 (Wallace) requires in-service training to include training on civil rights and cultural diversity.

#### Budget / Funding

- HB 2808 (Davis) establishes an evidence-based funding formula.
- SB 1 (Manar) establishes an evidence-based funding formula. SA 1 to SB 1 has not yet passed committee.
- HB 425 (Welch) provides for Intermediate Service Center director salaries.
- HB 484 (Davis) makes changes to the reimbursement formula for private special education tuition.
- HB 760 (Lang) extends the debt limit for East Prairie School District 73.
- SB 1290 (Rezin) extends the debt limit for Waltham Community School District 185.
- HB 2505 (Zalewski) extends the debt limit for Brookfield LaGrange Park School District 95.
- HB 656 (Gordon-Booth/Holmes) changes the TRS federal funds rate from the unfunded liability rate to the normal cost rate (currently about 7 percent).

#### Charter Schools

- HB 3567 (Guzzardi) would prohibit a charter school, including new campuses of existing charter schools, from opening in a school district that has been designated in financial early warning or financial watch status by the State Board.
- HB 3780 (Burke) provides that in no event shall the local funding agreed to by a school district and a charter school be less than 97 percent or more than 103 percent (rather than less than 75 percent or more than 125 percent) of the school district's per capita student tuition multiplied by the number of students residing in the district who are enrolled in the charter school.
- HB 3769 (Mayfield) allows institutions of higher education to apply to the State Board of Education to authorize an opportunity school. The school is required to prioritize re-enrolled high school dropouts, opportunity students, or students at risk of dropping out.

## Wellness

- HB 370 (Mayfield) requires school districts to post the current Department of Children and Family Services (DCFS) child abuse hotline number, instructions to call 911, and instructions for accessing the DCFS website for more information on reporting abuse, neglect, and exploitation in all schools.
- HB 2545 (Davidsmeyer) requires all school personnel (instead of just teachers, counselors, social workers, and personnel who work with students in grades 7-12) to go through annual suicide prevention training.
- HB 2663 (Stratton) prohibits early childhood education programs that receive state funding from expelling students.
- HB 268 (Flowers) requires Chicago Public Schools to establish a pilot program to employ a school nurse at the lowest 20 percent performing schools in Chicago.
- SB 704 (Lightford) prohibits students from being arrested during school hours while on school grounds or at school-sanctioned activities. This legislation has not passed committee; however, conversations are ongoing.
- HB 2950 (Conyears-Ervin) requires all schools to provide information on a periodic basis to students concerning what to do if the student is being bullied and what resources are available.
- HB 3745 (Conyears-Ervin) requires districts to post information about available community programs in both Spanish and English.

## 2017 Spring Session

Over the past several months, Legislative Affairs staff has been working with ISBE agency divisions to develop legislative proposals for the 2017 Spring Legislative Session.

- HB 3820 (Crespo) removes barriers to licensure and cleans up provisions in the licensure section of the School Code. This legislation has passed committee.
- SB 1480 (McConnaughay) would allow school districts in Illinois to become Districts of Innovation. These districts would be encouraged to develop new or create alternatives to existing instructional and administrative practices intended to improve student learning and student performance. This legislation has not passed committee.
- HB 2612 (Pritchard/Bush) includes a complete review and rewrite of Article 7 of the School Code, which deals with the detachment of property and annexation of each property to another district or districts, as well as instances where an entire district is dissolved and annexed to another district or districts. An overhaul was completed of the School Code articles concerning the formation of a new district or districts, resulting in Public Act 94-1019 and the creation of Article 11E, but a similar overhaul of the law dealing with annexations has not been completed. This legislation has passed the House.
- HB 3784 (Sosnowski) prohibits districts from dropping students from the district's roster for failure to meet minimum academic standards. This legislation has passed the House.
- HB 2442 (Bennett/Rezin) requires the college entrance exam to be given during the school day. This will ensure greater access to a college entrance exam for all students. This legislation has passed the House.
- SB 1486 (Weaver) is a continuation of ISBE's efforts to streamline the School Code provisions and amend or repeal outdated or otherwise problematic provisions of the School Code. ISBE has introduced similar pieces of legislation over the last several years. This legislation has passed committee.

- HB 3083 (Hernandez) deletes obsolete language pertaining to dual language programs. This legislation has passed committee.
- Every Student Succeeds Act. This initiative is a placeholder pending any necessary legislation to enact Illinois' ESSA State Plan. Legislation has not yet been filed.