	A	B	E	F	G	H	I	K	M	O	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE
1	Region	County	DistrictName	Y / N Fund Bal Policy	Description of Policy		Local Revenue	State Revenue	Federal Revenue	Total Receipts	Total Expenditures	FY10 Deficit or Surplus	Real EAV 08	EAV Per Pupil - GREEN > Mokena, Pink < Mokena	EAV PP Rank	FormulaType	Total Tax Rate 08	Total Rate Rank	Operating Tax Rate	OTR Rank	Net Operating Expense K-12	OEPP
2	34	049	Rondout SD 72				$4,276,615	$171,076	$34,026	$4,481,717	$7,399,084	-2917367	$328,591,837	2,119,400	2	C	1.231	369	1.231	368	$3,758,723	$24,243.57
3	05	016	Sunset Ridge SD 29				$11,915,110	$485,851	$377,441	$12,778,402	$12,565,347	213055	$615,261,741	1,340,790	5	C	1.809	346	1.7476	336	$10,522,239	$22,930.26
4	19	022	Butler SD 53				$9,157,484	$279,861	$142,268	$9,579,613	$9,429,847	149766	$1,045,401,358	2,643,574	1	C	0.7936	374	0.7788	374	$7,957,169	$20,121.81
5	05	016	Northbrook ESD 27				$23,604,383	$2,484,943	$740,180	$26,829,506	$29,347,869	-2518363	$1,091,931,110	1,007,335	12	C	2.019	326	2.019	294	$21,458,860	$19,796.36
6	35	050	Rutland CCSD 230				$1,275,258	$169,318	$70,381	$1,514,957	$1,561,154	-46197	$31,297,391	420,664	90	C	2.9021	167	2.7957	121	$1,437,502	$19,321.26
7	56	099	Union SD 81	No			$1,861,213	$286,612	$134,218	$2,282,043	$5,570,261	-3288218	$65,863,404	653,666	34	C	2.3058	287	2.1044	282	$1,851,895	$18,379.27
8	07	016	Ford Heights SD 169				$6,224,648	$3,200,315	$2,514,289	$11,939,252	$10,867,877	1071375	$54,639,658	104,768	312	A	10.124	1	6.4763	1	$9,554,233	$18,319.62
9	32	046	Pembroke CCSD 259				$315,389	$2,508,071	$1,396,964	$4,220,424	$4,539,847	-319423	$13,414,337	64,857	361	A	1.587	354	1.587	352	$3,767,305	$18,214.50
10	56	099	Fairmont SD 89	Yes	Non specific		$2,595,249	$1,427,922	$718,258	$4,741,429	$5,347,016	-605587	$80,187,023	337,857	123	B	3.1411	120	2.9548	93	$4,318,546	$18,195.61
11	34	049	Bannockburn SD 106				$5,676,898	$197,950	$188,214	$6,063,062	$5,096,659	966403	$238,671,663	1,302,082	6	C	2.288	290	2.288	239	$3,273,408	$17,858.20
12	05	016	Winnetka SD 36				$39,099,831	$1,455,429	$744,504	$41,299,764	$41,301,688	-1924	$1,717,237,935	998,551	15	C	2.083	320	1.8432	319	$30,682,908	$17,841.70
13	05	016	Avoca SD 37				$12,702,373	$488,671	$385,970	$13,577,014	$13,452,037	124977	$660,777,443	1,002,393	14	C	1.755	351	1.639	348	$11,755,358	$17,832.76
14	19	022	Salt Creek SD 48				$8,624,858	$393,935	$558,569	$9,577,362	$9,877,821	-300459	$785,964,391	1,723,228	3	C	0.9561	373	0.9561	372	$8,017,277	$17,577.89
15	05	016	Kenilworth SD 38				$12,180,067	$288,651	$247,112	$12,715,830	$14,780,897	-2065067	$437,093,907	829,841	20	C	2.446	262	2.2231	251	$8,847,156	$16,796.70
16	05	016	Northbrook/Glenview SD 30				$20,443,209	$827,059	$555,852	$21,826,120	$20,382,624	1443496	$874,476,257	826,904	21	C	2.089	319	1.9738	302	$17,643,310	$16,683.51
17	05	016	Northbrook SD 28				$30,765,025	$1,068,477	$998,747	$32,832,249	$34,381,167	-1548918	$1,539,595,539	1,006,541	13	C	1.816	343	1.816	326	$25,449,519	$16,638.13
18	56	099	Laraway CCSD 70C	Yes	20-25 of ann. Exp.		$5,588,888	$1,066,524	$554,193	$7,209,605	$6,654,631	554974	$130,995,441	388,687	104	C	2.7179	210	2.4061	218	$5,603,512	$16,626.65
19	07	016	Gen George Patton SD 133				$1,557,653	$2,008,166	$1,862,607	$5,428,426	$7,312,261	-1883835	$27,448,749	71,440	354	A	6.207	3	5.1623	3	$6,260,662	$16,294.47
20	35	050	Deer Park CCSD 82				$1,185,246	$191,921	$76,532	$1,453,699	$1,325,830	127869	$49,575,301	711,982	29	C	2.4083	273	2.4083	216	$1,131,973	$16,256.97
21	35	050	Dimmick CCSD 175				$2,019,973	$94,318	$60,566	$2,174,857	$1,879,606	295251	$105,827,783	1,050,087	10	C	1.6017	353	1.4517	359	$1,633,577	$16,209.34
22	34	049	Lake Bluff ESD 65				$16,421,793	$925,407	$499,895	$17,847,095	$22,235,524	-4388429	$757,894,979	840,378	19	C	2.07	322	1.894	313	$14,521,831	$16,102.27
23	05	016	River Trails SD 26				$21,491,896	$1,722,047	$1,444,128	$24,658,071	$24,967,083	-309012	$694,354,268	500,176	66	B	2.696	220	2.5451	176	$21,206,629	$15,276.13
24	05	016	Glencoe SD 35				$24,877,188	$865,507	$608,676	$26,351,371	$24,022,082	2329289	$1,112,693,515	865,754	18	C	1.999	329	1.8494	317	$19,632,576	$15,275.54
25	06	016	Forest Park SD 91				$16,716,021	$1,271,173	$935,144	$18,922,338	$15,867,592	3054746	$442,955,358	502,023	65	C	3.404	74	3.1028	72	$13,159,188	$14,913.97
26	34	049	Lincolnshire-Prairieview SD 103				$26,774,983	$1,688,484	$583,567	$29,047,034	$26,019,524	3027510	$1,095,275,412	725,329	28	C	2.2	302	2.096	284	$22,520,022	$14,913.53
27	05	016	Lincolnwood SD 74				$23,566,414	$1,140,938	$448,076	$25,155,428	$21,493,754	3661674	$870,804,677	785,372	25	C	2.313	286	2.009	297	$16,487,987	$14,870.39
28	17	053	Rooks Creek CCSD 425				$616,360	$72,125	$11,068	$699,553	$665,871	33682	$13,496,582	323,039	127	B	4.201	17	4.20097	9	$618,038	$14,792.68
29	34	049	Aptakisic-Tripp CCSD 102				$29,460,104	$1,489,370	$764,459	$31,713,933	$32,092,863	-378930	$986,047,687	540,834	53	C	2.767	196	2.659	153	$26,965,305	$14,790.10
30	28	006	Cherry SD 92				$513,987	$253,730	$101,003	$868,720	$922,113	-53393	$9,347,882	170,862	231	A	3.2525	97	3.25245	54	$807,547	$14,760.50
31	05	016	Wheeling CCSD 21				$87,543,462	$7,532,326	$6,497,769	$101,573,557	$96,343,076	5230481	$2,541,389,161	424,116	88	B	3.161	111	2.9411	96	$87,787,337	$14,650.27
32	07	016	Dolton SD 148				$12,305,381	$15,597,161	$8,679,050	$36,581,592	$41,984,429	-5402837	$255,446,535	110,811	300	A	4.77	7	4.0442	11	$33,647,697	$14,596.18
33	05	016	Evanston CCSD 65				$95,897,247	$9,540,833	$7,099,910	$112,537,990	$120,452,357	-7914367	$3,294,285,944	526,214	59	B	2.552	247	2.196	258	$91,272,539	$14,579.46
34	34	049	North Shore SD 112				$66,615,748	$4,800,845	$3,781,072	$75,197,665	$75,877,551	-679886	$2,850,112,993	699,746	31	C	2.215	300	2.019	293	$59,038,005	$14,494.72
35	06	016	Rhodes SD 84-5				$8,999,003	$763,626	$631,729	$10,394,358	$9,263,558	1130800	$274,907,295	530,105	58	C	2.883	173	2.7112	142	$7,487,572	$14,438.33
36	19	022	Hinsdale CCSD 181				$55,467,657	$2,617,441	$1,258,341	$59,343,439	$62,897,616	-3554177	$2,777,152,130	743,644	26	C	1.8306	341	1.6626	340	$53,874,465	$14,426.07
37	05	016	Skokie SD 68				$28,540,748	$1,839,732	$1,210,989	$31,591,469	$29,185,930	2405539	$1,286,479,784	818,908	22	C	1.882	337	1.6934	341	$22,603,498	$14,388.24
38	19	022	Winfield SD 34				$4,607,778	$2,701,906	$192,471	$7,502,155	$5,240,799	2261356	$157,688,820	517,623	61	B	2.7325	208	2.2422	244	$4,377,819	$14,370.47
39	06	016	Rosemont ESD 78				$4,138,327	$165,873	$171,404	$4,475,604	$4,342,417	133187	$209,127,308	880,017	17	C	1.203	370	1.1178	370	$3,411,884	$14,357.36

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H	I	K	M	O	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ
	Local Revenue	State Revenue	Federal Revenue	Total Receipts	Total Expenditures	FY10 Deficit or Surplus	Real EAV 08	EAV Per Pupil - GREEN > Mokena, Pink < Mokena	EAV PP Rank	FormulaType	Total Tax Rate 08	Total Rate Rank	Operating Tax Rate	OTR Rank	Net Operating Expense K-12	OEPP	OEPP Rank	Total Allowance For Tuition Computation	Per Capita Tuition Charge	PCTC Rank	9 Mo Average Daily Attendence
	$10,085,513	$10,783,958	$5,306,082	$26,175,553	$34,165,444	-7989891	$142,162,721	84,531	337	A	6.616	2	5.4472	2	$24,039,617	$14,294.07	39	$19,722,801	$11,727.27	63	1,681.79
	$9,512,181	$431,250	$367,106	$10,310,537	$9,246,504	1064033	$587,830,036	1,141,750	7	C	1.327	367	1.1614	369	$7,325,567	$14,228.55	40	$6,598,322	$12,816.01	41	514.85
	$84,478,180	$6,227,624	$5,290,934	$95,996,738	$95,672,794	323944	$3,955,199,568	702,476	30	C	1.81	345	1.6773	343	$79,043,025	$14,038.69	41	$74,038,646	$13,149.87	34	5,630.37
	$4,116,580	$304,409	$129,688	$4,550,677	$3,249,824	1300853	$107,597,845	592,173	44	C	3.727	35	3.639	21	$2,544,930	$14,006.22	42	$2,258,851	$12,431.76	49	181.70
	$16,655,682	$2,429,079	$2,076,577	$21,161,338	$37,179,398	-16018060	$491,177,039	447,631	81	B	2.967	157	2.5052	186	$15,355,837	$13,994.46	43	$13,252,253	$12,077.37	55	1,097.28
	$32,331,407	$1,472,387	$1,099,196	$34,902,990	$32,909,631	1993359	$2,804,197,847	1,393,667	4	C	0.965	372	0.949	373	$28,143,127	$13,986.94	44	$25,401,450	$12,624.35	44	2,012.10
	$32,675,813	$2,377,553	$2,711,049	$37,764,415	$35,020,622	2743793	$815,283,698	396,911	101	B	3.741	32	3.3424	45	$28,693,130	$13,968.92	45	$26,094,283	$12,703.70	42	2,054.07
	$11,734,627	$425,189	$331,810	$12,491,626	$9,808,113	2683513	$619,831,286	1,073,970	8	C	1.555	358	1.3443	361	$8,016,061	$13,889.28	46	$7,759,819	$13,445.30	29	577.14
	$13,225,520	$625,905	$700,465	$14,551,890	$14,335,486	216404	$861,796,070	1,052,550	9	C	1.402	364	1.2273	368	$11,319,066	$13,824.48	47	$10,185,661	$12,440.20	48	818.77
	$8,060,686	$320,863	$203,725	$8,585,274	$8,484,390	100884	$386,412,593	726,572	27	C	1.807	348	1.6849	342	$7,332,461	$13,787.23	48	$7,153,789	$13,451.27	28	531.83
	$6,284,284	$10,404,279	$5,177,003	$21,865,566	$21,537,226	328340	$120,120,673	103,494	315	A	5.078	5	2.9523	94	$15,848,178	$13,654.57	49	$11,371,536	$9,797.56	122	1,160.65
	$65,220,127	$4,631,504	$2,954,919	$72,806,550	$67,041,846	5764704	$2,121,453,047	530,239	57	B	2.685	222	2.5579	173	$53,811,259	$13,449.65	50	$46,771,590	$11,690.15	65	4,000.94
	$46,160,937	$1,663,634	$1,404,987	$49,229,558	$46,941,960	2287598	$1,808,252,340	630,172	35	C	2.346	282	2.187	261	$38,586,166	$13,447.19	51	$37,195,255	$12,962.46	37	2,869.46
	$57,504,886	$4,970,098	$3,006,789	$65,481,773	$63,357,851	2123922	$2,302,965,891	562,937	49	B	1.909	334	1.7644	333	$54,899,366	$13,419.61	52	$50,363,703	$12,310.91	51	4,090.98
	$40,200,796	$4,805,974	$2,192,996	$47,199,766	$40,505,630	6694136	$1,031,094,637	419,240	91	B	3.159	113	3.0279	80	$32,948,893	$13,396.91	53	$29,414,217	$11,959.72	57	2,459.44
	$55,477,422	$10,746,818	$4,200,409	$70,424,649	$75,172,675	-4748026	$1,740,601,475	342,561	122	A	2.809	188	2.3541	227	$67,596,178	$13,303.35	54	$61,972,187	$12,196.51	53	5,081.14
	$12,034,988	$714,807	$450,435	$13,200,230	$12,794,831	405399	$460,590,181	560,670	50	B	2.342	283	2.1383	277	$10,918,163	$13,290.52	55	$10,617,541	$12,924.58	38	821.50
	$10,274,352	$910,344	$410,803	$11,595,499	$11,378,246	217253	$282,949,062	380,303	107	B	3.4618	68	2.9811	89	$9,887,682	$13,289.72	56	$9,372,779	$12,597.65	45	744.01
	$5,206,916	$898,895	$529,284	$6,635,095	$7,691,544	-1056449	$156,156,488	370,751	110	B	3.16	112	2.661	152	$5,578,709	$13,245.11	57	$5,042,800	$11,972.74	56	421.19
	$12,371,157	$607,049	$333,975	$13,312,181	$11,504,036	1808145	$728,999,103	1,041,844	11	C	1.488	362	1.2877	363	$9,228,426	$13,188.74	58	$8,974,023	$12,825.16	40	699.72
	$324,333	$46,911	$32,647	$403,891	$417,812	-13921	$10,328,203	351,419	120	B	3.0007	147	2.8641	112	$385,853	$13,128.72	59	$332,767	$11,322.45	78	29.39
	$43,766,325	$2,610,267	$2,249,264	$48,625,856	$50,972,028	-2346172	$2,056,727,813	615,591	40	B	1.812	344	1.7466	337	$43,841,587	$13,122.06	60	$40,432,992	$12,101.85	54	3,341.06
	$13,693,323	$610,799	$108,190	$14,412,312	$13,974,040	438272	$583,634,074	626,937	38	C	2.241	296	2.241	245	$12,166,084	$13,068.74	61	$12,297,623	$13,210.04	33	930.93
	$66,557,003	$8,283,859	$3,369,362	$78,210,224	$73,809,453	4400771	$2,556,036,012	518,162	60	B	2.41	272	2.1598	270	$64,372,283	$13,049.61	62	$55,354,768	$11,221.57	81	4,932.89
	$16,186,666	$1,053,622	$792,955	$18,033,243	$19,316,035	-1282792	$712,315,838	610,424	42	C	2.1489	308	1.9232	309	$15,126,711	$12,962.94	63	$14,561,457	$12,478.54	47	1,166.92
	$56,520,777	$4,416,443	$1,082,379	$62,019,599	$54,937,129	7082470	$1,474,381,942	393,344	102	B	3.6442	46	3.6442	19	$48,514,342	$12,942.92	64	$46,352,227	$12,366.10	50	3,748.33
	$37,898,069	$4,545,771	$3,685,918	$46,129,758	$48,237,839	-2108081	$1,491,219,981	513,962	62	B	2.233	297	1.9809	301	$37,543,504	$12,939.70	65	$33,292,616	$11,474.59	72	2,901.42
	$8,297,318	$912,952	$604,891	$9,815,161	$9,168,302	646859	$388,544,117	625,665	39	C	1.9316	333	1.8107	326	$8,030,017	$12,930.58	66	$6,813,971	$10,972.40	88	621.01
	$1,612,882	$266,351	$97,912	$1,977,145	$3,061,010	-1083865	$64,692,573	435,816	85	B	2.1241	314	1.93108	308	$1,919,189	$12,929.06	67	$1,736,835	$11,700.59	64	148.44
	$11,898,635	$513,697	$245,499	$12,657,831	$12,096,234	561597	$810,922,969	980,346	16	C	1.3524	366	1.2283	367	$10,646,295	$12,870.59	68	$9,811,434	$11,861.30	60	827.18
	$505,058	$337,339	$206,735	$1,049,132	$1,055,619	-6487	$14,735,852	197,320	207	A	3.1218	124	3.1218	69	$960,430	$12,860.61	69	$762,674	$10,212.56	110	74.68
	$900,316	$332,941	$129,113	$1,362,370	$1,352,365	10005	$21,844,963	232,319	177	B	3.691	40	3.69102	18	$1,208,113	$12,848.17	70	$1,002,533	$10,661.84	95	94.03
	$3,919,471	$431,615	$132,364	$4,483,450	$4,284,052	199398	$138,354,539	465,323	76	B	2.684	223	2.445	203	$3,816,852	$12,837.09	71	$3,528,021	$11,865.67	59	297.33
	$10,785,998	$3,420,284	$3,159,141	$17,365,423	$17,323,935	41488	$322,505,378	269,430	155	B	3.0541	135	2.76763	128	$15,338,268	$12,814.03	72	$11,946,826	$9,980.72	117	1,196.99
	$389,811	$292,914	$91,775	$774,500	$861,057	-86557	$5,592,376	100,420	318	A	5.7471	4	5.1105	4	$713,001	$12,803.03	73	$618,109	$11,099.10	85	55.69
	$15,650,982	$1,207,466	$655,529	$17,513,977	$17,823,735	-309758	$689,740,993	629,102	37	B	2.1633	306	2.0609	288	$13,946,377	$12,720.27	74	$12,980,250	$11,839.08	62	1,096.39
	$19,050,499	$1,330,572	$849,712	$21,230,783	$24,350,551	-3119768	$767,183,331	611,652	41	C	2.135	312	2.135	279	$15,947,441	$12,714.42	75	$14,901,516	$11,880.53	58	1,254.28
	$16,546,265	$1,182,392	$522,094	$18,250,751	$15,308,076	2942675	$397,926,210	411,234	94	B	3.626	48	3.3169	47	$12,251,499	$12,661.22	76	$11,141,885	$11,514.49	70	967.64

	A	B	E	F	G	H	I	K	M	O	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE
1	Region	County	DistrictName	Y / N Fund Bal Policy	Description of Policy		Local Revenue	State Revenue	Federal Revenue	Total Receipts	Total Expenditures	FY10 Deficit or Surplus	Real EAV 08	EAV Per Pupil - GREEN > Mokena, Pink < Mokena	EAV PP Rank	FormulaType	Total Tax Rate 08	Total Rate Rank	Operating Tax Rate	OTR Rank	Net Operating Expense K-12	OEPP
78	07	016	Dolton SD 149				$18,537,906	$17,432,214	$7,214,242	$43,184,362	$43,946,307	-761945	$391,390,242	131,928	270	A	3.873	26	2.9209	101	$37,410,321	$12,610.08
79	06	016	Franklin Park SD 84				$17,230,567	$1,706,980	$1,103,078	$20,040,625	$17,259,427	2781198	$452,420,990	387,891	105	B	3.374	80	3.1657	60	$14,669,830	$12,577.45
80	05	016	Schaumburg CCSD 54				$159,778,311	$14,643,541	$11,942,570	$186,364,422	$187,108,761	-744339	$6,147,121,333	482,322	71	B	2.559	245	2.4098	215	$159,692,327	$12,529.96
81	05	016	Prospect Heights SD 23				$18,397,724	$1,797,998	$847,833	$21,043,555	$21,460,852	-417297	$692,682,685	499,209	67	B	2.363	279	2.2099	255	$17,359,125	$12,510.54
82	53	090	Spring Lake CCSD 606				$381,676	$255,608	$83,889	$721,173	$804,140	-82967	$11,379,821	215,854	188	A	2.872	176	2.87196	108	$657,746	$12,476.21
83	34	049	Hawthorn CCSD 73				$42,935,526	$4,330,436	$1,873,445	$49,139,407	$53,237,584	-4098177	$1,427,096,908	410,463	95	B	2.878	174	2.527	180	$43,362,601	$12,471.99
84	34	049	Diamond Lake SD 76				$11,775,179	$2,099,554	$1,131,682	$15,006,415	$15,303,741	-297326	$334,311,979	321,324	128	B	3.378	79	3.127	68	$12,968,935	$12,465.10
85	07	016	Calumet City SD 155				$5,872,447	$5,941,927	$3,128,041	$14,942,415	$16,869,120	-1926705	$160,913,985	143,028	258	A	3.328	86	2.5206	184	$14,015,177	$12,457.38
86	05	016	East Prairie SD 73				$6,903,193	$715,364	$248,746	$7,867,303	$7,736,484	130819	$247,284,827	490,752	70	B	2.393	275	2.1701	268	$6,247,855	$12,399.24
87	34	049	Kildeer Countryside CCSD 96				$44,150,349	$3,838,109	$1,377,342	$49,365,800	$40,965,194	8400606	$1,464,317,251	506,082	64	B	2.869	177	2.741	132	$35,862,066	$12,394.27
88	19	022	Cass SD 63				$8,721,371	$743,202	$644,611	$10,109,184	$10,245,018	-135834	$405,069,165	556,612	51	B	1.9652	332	1.8957	312	$9,003,007	$12,371.19
89	07	016	Chicago Heights SD 170				$14,021,824	$18,156,454	$9,912,741	$42,091,019	$40,593,463	1497556	$354,891,408	121,613	291	A	3.731	34	3.0785	78	$35,980,249	$12,329.56
90	06	016	River Forest SD 90				$22,468,398	$1,403,197	$972,383	$24,843,978	$19,027,355	5816623	$596,926,880	460,489	77	B	3.014	143	2.8271	117	$15,981,953	$12,329.00
91	19	022	SD 45 DuPage County				$32,793,599	$5,402,216	$3,885,769	$42,081,584	$41,883,893	197691	$1,287,482,492	423,602	89	B	2.4611	260	2.2625	240	$37,337,762	$12,284.70
92	05	016	CCSD 62				$67,123,205	$6,605,434	$4,062,309	$77,790,948	$77,890,988	-100040	$2,416,144,619	508,490	63	C	2.329	284	2.329	233	$58,276,678	$12,264.62
93	06	016	Lindop SD 92				$5,305,665	$958,856	$460,875	$6,725,396	$7,184,482	-459086	$133,118,275	285,343	146	A	3.722	36	3.4052	38	$5,714,054	$12,248.25
94	19	022	CCSD 89				$23,106,432	$1,790,942	$766,000	$25,663,374	$38,185,177	-12521803	$912,080,802	478,148	73	B	2.4132	271	2.2135	253	$23,355,682	$12,243.94
95	19	022	West Chicago ESD 33				$32,856,267	$9,129,413	$6,509,012	$48,494,692	$48,983,325	-488633	$895,308,624	247,633	168	B	3.5158	59	3.2046	58	$44,252,746	$12,239.83
96	05	016	Morton Grove SD 70				$11,996,561	$653,955	$468,178	$13,118,694	$10,572,062	2546632	$418,143,817	572,204	48	C	2.484	255	2.3503	228	$8,806,426	$12,051.05
97	07	016	Evergreen Park ESD 124				$20,334,547	$2,232,405	$1,891,006	$24,457,958	$23,184,952	1273006	$475,019,426	290,872	144	B	3.743	31	3.4874	30	$19,646,686	$12,030.38
98	19	022	Itasca SD 10				$11,037,579	$640,074	$445,530	$12,123,183	$12,084,532	38651	$634,869,515	793,557	24	C	1.5799	355	1.469	358	$9,624,384	$12,030.03
99	55	098	Riverdale SD 14				$329,803	$312,387	$148,272	$790,462	$956,355	-165893	$9,006,620	131,254	271	A	2.9838	154	2.5954	162	$822,317	$11,983.63
100	17	053	Cornell CCSD 426				$837,753	$398,815	$172,073	$1,408,641	$1,364,922	43719	$16,794,534	170,451	232	A	4.5513	12	4.5513	6	$1,180,304	$11,979.13
101	07	016	Matteson ESD 162				$24,963,369	$11,578,194	$4,829,243	$41,370,806	$41,652,020	-281214	$584,407,186	190,661	210	A	3.623	49	3.2253	56	$36,652,528	$11,957.75
102	19	022	CCSD 180				$6,158,918	$1,268,228	$1,254,586	$8,681,732	$8,489,850	191882	$356,232,902	554,759	52	B	1.5282	361	1.5282	354	$7,671,246	$11,946.38
103	07	016	Palos CCSD 118				$22,174,526	$1,996,191	$1,299,179	$25,469,896	$26,316,250	-846354	$1,006,740,294	597,539	43	B	2.052	323	1.782	331	$20,103,803	$11,932.39
104	06	016	Hillside SD 93				$7,347,695	$328,412	$274,819	$7,950,926	$8,235,609	-284683	$410,722,107	816,740	23	C	1.433	363	1.3771	360	$5,998,292	$11,927.88
105	34	049	Zion ESD 6				$13,095,024	$12,018,080	$5,973,808	$31,086,912	$32,870,814	-1783902	$255,792,430	106,906	310	A	4.403	14	4.176	10	$28,453,522	$11,891.85
106	05	016	Arlington Heights SD 25				$67,161,614	$5,132,047	$2,831,611	$75,125,272	$70,681,691	4443581	$2,100,775,327	448,578	80	B	2.807	189	2.3732	224	$55,672,730	$11,887.78
107	28	006	Ohio CCSD 17				$548,175	$354,837	$129,075	$1,032,087	$1,116,795	-84708	$12,325,932	146,737	251	A	3.762	30	3.762	16	$996,360	$11,861.43
108	07	016	Calumet Public SD 132				$5,347,705	$6,638,044	$3,171,503	$15,157,252	$13,414,506	1742746	$128,134,041	127,961	278	A	3.455	70	3.0831	75	$11,817,021	$11,801.09
109	19	022	Lombard SD 44				$41,503,432	$2,875,652	$1,206,677	$45,585,761	$42,081,649	3504112	$1,375,276,167	480,587	72	B	2.7445	202	2.6697	160	$33,696,578	$11,775.19
110	06	016	Riverside SD 96				$22,791,697	$923,710	$622,698	$24,338,105	$18,726,699	5611406	$690,253,240	476,744	74	C	3.109	129	3.109	71	$17,016,830	$11,753.17
111	35	050	Seneca CCSD 170				$6,056,166	$437,622	$309,925	$6,803,713	$6,600,980	202733	$321,070,805	629,971	36	C	1.5477	360	1.4981	357	$5,989,482	$11,751.92
112	19	022	Downers Grove GSD 58				$48,891,629	$4,488,150	$3,072,142	$56,451,921	$57,101,725	-649804	$2,923,934,218	666,795	33	C	1.5713	356	1.5251	355	$51,344,558	$11,708.98
113	19	022	Marquardt SD 15				$29,135,308	$2,808,507	$3,039,466	$34,983,281	$32,650,466	2332815	$752,720,743	325,061	125	B	3.6573	43	3.4996	28	$26,989,744	$11,655.46
114	19	022	Keeneyville SD 20				$13,659,499	$2,491,097	$1,769,468	$17,920,064	$17,770,711	149353	$504,613,911	352,446	119	B	2.582	241	2.4123	213	$16,663,825	$11,638.78
115	19	022	Glen Ellyn SD 41				$41,207,601	$2,693,167	$1,269,573	$45,170,341	$44,244,634	925707	$1,445,203,022	451,978	78	B	2.7026	219	2.5218	183	$37,185,264	$11,629.44

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I	K	M	O	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ
Local Revenue	State Revenue	Federal Revenue	Total Receipts	Total Expenditures	FY10 Deficit or Surplus	Real EAV 08	EAV Per Pupil - GREEN > Mokena, Pink < Mokena	EAV PP Rank	FormulaType	Total Tax Rate 08	Total Rate Rank	Operating Tax Rate	OTR Rank	Net Operating Expense K-12	OEPP	OEPP Rank	Total Allowance For Tuition Computation	Per Capita Tuition Charge	PCTC Rank	9 Mo Average Daily Attendence
$33,281,124	$3,073,736	$2,085,353	$38,440,213	$40,225,876	-1785663	$857,484,216	298,336	140	B	3.463	67	2.9422	95	$33,318,558	$11,592.21	115	$30,448,448	$10,593.64	98	2,874.22
$25,948,516	$2,611,905	$2,124,627	$30,685,048	$25,405,753	5279295	$839,479,214	443,142	83	B	2.7058	215	2.6684	151	$21,959,300	$11,591.81	116	$19,334,204	$10,206.09	111	1,894.38
$120,100,036	$17,673,767	$11,814,265	$149,588,068	$142,428,442	7159626	$4,617,764,493	417,102	92	B	2.385	277	2.246	243	$128,248,772	$11,584.12	117	$107,112,110	$9,674.95	130	11,071.08
$27,377,834	$11,659,351	$6,839,302	$45,876,487	$46,722,080	-845593	$728,593,260	208,330	194	A	3.412	73	2.9018	104	$40,322,480	$11,529.60	118	$32,316,775	$9,240.49	158	3,497.30
$5,479,169	$9,587,070	$4,492,567	$19,558,806	$23,244,801	-3685995	$114,815,476	80,722	338	A	3.916	23	3.4513	35	$16,378,564	$11,515.14	119	$13,112,351	$9,218.79	160	1,422.35
$20,707,187	$1,921,486	$1,807,189	$24,435,862	$23,396,293	1039569	$551,682,397	356,577	117	B	3.247	99	2.8519	113	$17,810,913	$11,512.00	120	$15,673,006	$10,130.18	113	1,547.16
$635,123	$355,981	$109,794	$1,100,898	$1,131,209	-30311	$12,828,279	156,423	246	A	3.6392	47	3.4209	37	$941,275	$11,477.56	121	$726,966	$8,864.36	176	82.01
$16,896,823	$3,881,731	$2,857,351	$23,635,905	$25,228,521	-1592616	$330,960,776	211,083	192	A	4.589	11	3.308	48	$17,983,139	$11,469.42	122	$15,255,339	$9,729.67	128	1,567.92
$33,116,272	$4,117,853	$2,768,510	$40,002,635	$35,946,792	4055843	$961,050,774	357,207	115	B	3.2444	100	3.2248	57	$30,825,240	$11,457.24	123	$27,051,381	$10,054.56	116	2,690.46
$6,594,235	$4,142,461	$1,918,332	$12,655,028	$11,901,803	753225	$188,491,284	205,889	197	A	3.143	119	2.4385	206	$10,485,965	$11,453.81	124	$8,621,670	$9,417.44	142	915.50
$4,499,770	$420,003	$266,628	$5,186,401	$4,720,395	466006	$98,571,769	314,253	134	B	3.901	24	3.2876	49	$3,586,163	$11,432.92	125	$3,396,207	$10,827.32	90	313.67
$5,314,385	$736,098	$653,062	$6,703,545	$7,855,340	-1151795	$193,118,337	369,959	111	B	2.322	285	1.9379	307	$5,936,679	$11,372.95	126	$5,081,425	$9,734.53	127	522.00
$725,317	$265,553	$78,778	$1,069,648	$1,220,248	-150600	$22,561,065	231,111	178	A	2.4763	257	2.4763	193	$1,103,064	$11,299.57	127	$942,975	$9,659.65	132	97.62
$22,153,357	$1,861,577	$1,541,492	$25,556,426	$24,922,157	634269	$708,247,838	491,133	69	C	2.71	213	2.5883	165	$16,221,382	$11,248.68	128	$13,896,392	$9,636.42	133	1,442.07
$10,035,957	$5,002,542	$1,583,400	$16,621,899	$17,846,678	-1224779	$251,204,944	190,994	209	A	3.533	57	2.6147	159	$14,753,598	$11,217.33	129	$12,865,148	$9,781.52	123	1,315.25
$26,212,731	$3,149,306	$1,669,073	$31,031,110	$27,488,569	3542541	$602,942,088	282,705	149	B	4.042	19	3.6413	20	$23,918,263	$11,214.70	130	$22,452,134	$10,527.27	99	2,132.76
$10,455,705	$1,043,688	$517,778	$12,017,171	$11,260,049	757122	$308,173,182	337,669	124	B	3.1468	116	3.14683	65	$10,225,274	$11,203.94	131	$8,960,526	$9,818.14	121	912.65
$30,472,190	$4,749,472	$1,619,709	$36,841,371	$36,167,321	674050	$932,511,982	351,178	121	A	2.704	216	2.4471	202	$29,645,154	$11,164.19	132	$27,190,154	$10,239.65	108	2,655.38
$5,724,227	$17,255,129	$9,873,858	$32,853,214	$30,562,651	2290563	$190,961,748	79,851	340	A	2.903	166	1.9539	303	$26,655,305	$11,145.90	133	$19,253,272	$8,050.74	225	2,391.49
$288,492	$701,529	$295,532	$1,285,553	$1,410,285	-124732	$4,928,031	46,208	374	A	3.3532	82	3.3532	43	$1,186,488	$11,125.06	134	$1,056,890	$9,909.89	119	106.65
$43,476,870	$6,254,383	$1,829,156	$51,560,409	$47,802,540	3757869	$1,183,361,867	301,566	138	B	3.391	77	2.9915	83	$43,652,124	$11,124.22	135	$40,552,901	$10,334.42	104	3,924.06
$4,856,658	$560,334	$269,674	$5,686,666	$7,348,544	-1661878	$180,319,912	390,387	103	B	2.227	298	2.045	291	$5,123,024	$11,091.20	136	$4,575,830	$9,906.54	120	461.90
$184,701	$246,893	$85,034	$516,628	$579,425	-62797	$7,255,398	140,745	259	A	2.0982	317	2.0982	283	$566,622	$10,991.70	137	$485,163	$9,411.50	144	51.55
$787,674	$725,526	$645,109	$2,158,309	$2,164,265	-5956	$22,836,360	137,976	263	A	2.8217	182	2.4674	197	$1,818,067	$10,984.64	138	$1,290,950	$7,799.83	242	165.51
$22,491,005	$3,371,703	$2,143,140	$28,005,848	$26,418,069	1587779	$677,670,681	356,975	116	B	2.884	171	2.1629	269	$20,819,395	$10,966.98	139	$18,351,379	$9,666.91	131	1,898.37
$1,093,235	$370,318	$121,411	$1,584,964	$1,666,455	-81491	$32,395,680	241,003	172	A	3.1435	118	3.0441	79	$1,470,852	$10,942.21	140	$1,244,175	$9,255.88	155	134.42
$636,356	$301,606	$205,674	$1,143,636	$1,151,554	-7918	$16,075,044	159,127	244	A	3.0206	140	2.7717	126	$1,104,443	$10,932.91	141	$837,869	$8,294.09	211	101.02
$15,158,686	$6,032,056	$2,184,330	$23,375,072	$23,367,127	7945	$342,028,950	186,668	214	A	3.49	63	3.1143	70	$20,005,499	$10,918.36	142	$17,882,080	$9,759.47	125	1,832.28
$172,417	$454,201	$193,254	$819,872	$841,752	-21880	$6,716,619	97,385	322	A	2.2241	299	2.2241	249	$750,324	$10,878.99	143	$538,457	$7,807.12	239	68.97
$15,692,649	$14,946,914	$6,885,912	$37,525,475	$38,782,234	-1256759	$580,748,202	175,726	223	A	2.443	263	2.0027	298	$35,940,418	$10,875.02	144	$29,104,395	$8,806.54	177	3,304.86
$314,900	$602,595	$405,239	$1,322,734	$1,239,551	83183	$7,623,768	71,558	353	A	3.0503	136	3.0503	78	$1,157,977	$10,868.94	145	$764,405	$7,174.82	289	106.54
$18,303,325	$2,128,208	$1,206,130	$21,637,663	$20,881,337	756326	$609,763,867	379,556	108	B	2.7785	192	2.5343	177	$17,422,808	$10,845.06	146	$15,016,250	$9,347.07	149	1,606.52
$4,595,521	$2,174,441	$832,553	$7,602,515	$8,331,888	-729373	$123,464,509	187,804	213	A	3.2556	96	2.8983	105	$7,129,135	$10,844.28	147	$5,871,589	$8,931.40	172	657.41
$8,636,571	$836,541	$370,064	$9,843,176	$9,030,034	813142	$383,330,241	572,365	47	B	2.011	328	1.7649	332	$7,254,965	$10,832.67	148	$6,854,683	$10,234.99	109	669.73
$6,545,046	$8,357,473	$4,173,255	$19,075,774	$21,950,343	-2874569	$156,225,656	85,987	336	A	3.3296	85	2.6927	146	$19,669,515	$10,826.16	149	$15,405,377	$8,479.17	200	1,816.85
$6,725,878	$594,213	$947,267	$8,267,358	$8,470,294	-202936	$300,851,896	474,687	75	B	2.0494	324	1.8624	316	$6,859,105	$10,822.36	150	$5,719,200	$9,023.81	170	633.79
$1,750,266	$1,325,944	$397,396	$3,473,606	$3,053,408	420198	$29,248,079	123,623	289	A	3.5512	56	3.162	61	$2,555,490	$10,801.34	151	$2,034,499	$8,599.26	191	236.59
$1,281,519	$401,025	$125,486	$1,808,030	$2,300,712	-492682	$16,925,455	136,937	265	A	4.7346	9	4.7346	5	$1,335,009	$10,801.04	152	$1,203,252	$9,735.05	126	123.60

	A	B	E	F	G	H	I	K	M	O	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE
1	Region	County	DistrictName	Y / N Fund Bal Policy	Description of Policy		Local Revenue	State Revenue	Federal Revenue	Total Receipts	Total Expenditures	FY10 Deficit or Surplus	Real EAV 08	EAV Per Pupil - GREEN > Mokena, Pink < Mokena	EAV PP Rank	FormulaType	Total Tax Rate 08	Total Rate Rank	Operating Tax Rate	OTR Rank	Net Operating Expense K-12	OEPP
154	07	016	Flossmoor SD 161				$23,056,641	$7,028,602	$2,930,159	$33,015,402	$28,419,355	4596047	$559,249,160	238,883	173	A	3.673	41	3.4843	32	$25,162,363	$10,748.09
155	34	049	Fremont SD 79				$23,688,760	$1,964,339	$375,491	$26,028,590	$24,264,868	1763722	$919,726,397	449,608	79	B	2.435	268	2.188	260	$21,922,427	$10,716.76
156	07	016	Hazel Crest SD 152-5				$6,544,456	$5,348,405	$2,636,796	$14,529,657	$13,395,505	1134152	$133,680,543	128,852	275	A	4.523	13	3.8022	15	$11,069,499	$10,669.71
157	24	032	Mazon-Verona-Kinsman ESD 2C				$2,911,690	$382,825	$160,183	$3,454,698	$5,099,465	-1644767	$69,284,457	241,216	171	A	3.6917	39	3.4566	33	$3,063,974	$10,667.32
158	07	016	South Holland SD 151				$10,883,727	$5,545,392	$2,856,888	$19,286,007	$31,123,306	-11837299	$293,589,782	203,116	198	A	3.487	65	3.487	31	$15,388,135	$10,646.06
159	34	049	Grayslake CCSD 46				$30,204,863	$11,419,442	$3,080,459	$44,704,764	$44,439,282	265482	$829,604,580	225,237	181	A	3.421	72	2.831	115	$39,171,654	$10,635.08
160	07	016	Prairie-Hills ESD 144				$13,061,027	$14,779,235	$7,133,196	$34,973,458	$34,213,810	759648	$387,476,616	143,205	257	A	3.119	127	2.5336	179	$28,773,133	$10,634.11
161	07	016	Brookwood SD 167				$9,149,042	$4,339,434	$2,549,681	$16,038,157	$14,081,225	1956932	$227,707,057	207,842	195	A	3.352	83	2.8043	119	$11,648,434	$10,632.21
162	34	049	Gurnee SD 56				$22,704,735	$2,679,009	$1,287,625	$26,671,369	$26,870,959	-199590	$651,555,879	320,173	130	B	3.29	89	2.728	134	$21,592,552	$10,610.54
163	07	016	Hoover-Schrum Memorial SD 157				$8,244,510	$1,503,090	$1,596,949	$11,344,549	$11,399,913	-55364	$226,640,267	264,560	160	B	3.62	50	3.1345	67	$9,087,756	$10,608.23
164	41	057	East Alton SD 13				$4,164,746	$3,766,063	$2,106,827	$10,037,636	$10,301,613	-263977	$71,390,456	92,457	330	A	4.0088	20	3.3862	41	$8,157,964	$10,565.26
165	13	095	Hoyleton Cons SD 29				$460,942	$230,886	$92,331	$784,159	$740,455	43704	$11,475,020	182,781	216	A	3.5121	61	3.51209	27	$662,727	$10,556.34
166	56	099	Homer CCSD 33C	No			$37,461,446	$4,234,979	$1,583,617	$43,280,042	$53,081,727	-9801685	$1,161,912,193	359,326	113	B	2.9902	150	2.9757	91	$34,031,657	$10,524.42
167	50	082	Harmony Emge SD 175				$6,051,793	$1,869,430	$1,074,850	$8,996,073	$9,550,945	-554872	$155,418,384	214,264	189	A	3.303	88	2.94	97	$7,624,062	$10,510.73
168	34	049	Woodland CCSD 50				$66,153,572	$9,420,749	$4,026,144	$79,600,465	$83,613,363	-4012898	$1,994,091,577	304,277	137	A	3.149	115	2.649	154	$68,879,529	$10,510.26
169	13	095	Ashley CCSD 15				$466,157	$631,641	$269,517	$1,367,315	$1,523,973	-156658	$17,758,723	131,157	272	A	2.1528	307	2.15284	272	$1,423,077	$10,510.17
170	05	016	Mount Prospect SD 57				$20,436,169	$2,054,656	$1,176,955	$23,667,780	$24,588,732	-920952	$764,805,359	408,932	97	B	2.246	294	2.0104	296	$19,631,499	$10,496.72
171	07	016	Kirby SD 140				$40,190,442	$6,803,869	$3,176,249	$50,170,560	$41,848,387	8322173	$987,849,139	275,262	150	B	3.654	44	3.4524	34	$37,631,932	$10,486.05
172	07	016	Lemont-Bromberek CSD 113A				$22,356,690	$2,471,906	$1,268,921	$26,097,517	$27,422,815	-1325298	$1,286,635,856	534,133	56	B	1.551	359	1.2628	365	$25,225,082	$10,471.92
173	07	016	Country Club Hills SD 160				$6,989,403	$7,437,737	$3,211,938	$17,639,078	$17,679,532	-40454	$216,622,779	159,967	242	A	3.057	134	2.7769	124	$14,170,115	$10,464.06
174	07	016	Sandridge SD 172				$2,589,429	$1,690,232	$1,086,643	$5,366,304	$4,986,939	379364.7	$77,757,233	190,460	211	A	2.81	187	2.4214	211	$4,265,475	$10,447.94
175	56	099	Rockdale SD 84	Yes	No less than 0-5 of ann exp		$1,992,016	$261,631	$235,360	$2,489,007	$3,199,202	-710195	$95,666,039	425,145	87	C	0.9708	371	0.9708	371	$2,346,780	$10,429.21
176	44	063	Fox River Grove Cons SD 3				$5,538,186	$631,771	$386,328	$6,556,285	$7,360,495	-804210	$134,884,388	265,745	158	B	3.7939	28	3.4935	29	$5,292,628	$10,427.39
177	07	016	North Palos SD 117				$30,580,647	$4,026,308	$2,875,284	$37,482,239	$35,284,515	2197724	$806,715,331	300,821	139	B	3.488	64	3.2754	51	$27,937,408	$10,417.76
178	35	050	Ottawa ESD 141				$14,571,465	$4,769,265	$2,529,027	$21,869,757	$23,557,659	-1687902	$314,616,289	166,851	235	A	3.6003	51	3.0907	73	$19,636,845	$10,414.05
179	47	071	Kings Cons SD 144				$1,008,909	$314,253	$112,805	$1,435,967	$1,665,342	-229375	$22,276,061	181,979	218	A	4.0919	18	3.87433	14	$1,272,485	$10,395.27
180	44	063	Harrison SD 36				$4,444,935	$828,666	$379,545	$5,653,146	$5,820,844	-167698	$116,830,812	286,526	145	B	3.6979	38	3.59296	22	$4,236,736	$10,390.52
181	06	016	Pennoyer SD 79				$3,884,527	$320,162	$207,072	$4,411,761	$4,421,193	-9432	$202,026,393	538,593	55	B	1.617	352	1.5108	356	$3,897,483	$10,390.52
182	49	081	East Moline SD 37				$14,406,978	$7,075,760	$4,170,937	$25,653,675	$27,114,452	-1460777	$308,330,678	132,536	268	A	3.8284	27	3.3212	46	$24,072,108	$10,347.41
183	19	022	Wood Dale SD 7				$11,799,756	$1,291,953	$1,310,473	$14,402,182	$14,518,819	-116637	$682,017,470	579,602	45	C	1.5664	357	1.5284	353	$12,157,466	$10,331.83
184	44	063	Cary CCSD 26				$23,390,329	$6,594,237	$2,488,987	$32,473,553	$35,093,701	-2620148	$808,402,305	274,986	151	A	2.665	229	2.25792	242	$30,365,942	$10,329.29
185	25	041	Farrington CCSD 99				$118,566	$327,521	$153,977	$600,064	$660,696	-60632	$4,493,719	76,049	349	A	1.7602	350	1.7602	334	$609,522	$10,315.15
186	19	022	Queen Bee SD 16				$19,116,157	$3,247,923	$1,897,948	$24,262,028	$23,394,343	867685	$461,956,138	248,377	167	A	3.7688	29	3.5172	24	$19,156,005	$10,299.48
187	13	095	Irvington CCSD 11				$333,790	$353,290	$168,970	$856,050	$831,488	24562	$9,121,745	118,418	294	A	3.1978	106	3.19778	69	$792,213	$10,284.47
188	07	016	Burbank SD 111				$30,293,052	$4,107,895	$3,422,838	$37,823,785	$39,078,635	-1254850	$994,654,119	318,911	132	B	2.736	205	2.481	192	$32,042,059	$10,273.48
189	30	039	DeSoto Cons SD 86				$918,597	$1,065,051	$464,338	$2,447,986	$2,555,420	-107434	$16,716,349	72,256	352	A	4.2028	16	3.71587	17	$2,369,596	$10,242.47
190	35	050	Tonica CCSD 79				$1,291,413	$540,731	$260,351	$2,092,495	$2,221,856	-129361	$29,721,322	156,982	245	A	2.9873	152	2.9873	87	$1,936,580	$10,228.60
191	07	016	Worth SD 127				$9,572,956	$1,329,943	$979,448	$11,882,347	$10,280,685	1601662	$237,109,111	258,019	163	B	3.662	42	3.3528	44	$9,365,036	$10,190.91

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	H	I	K	M	O	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ
		Local Revenue	State Revenue	Federal Revenue	Total Receipts	Total Expenditures	FY10 Deficit or Surplus	Real EAV 08	EAV Per Pupil - GREEN > Mokena, Pink < Mokena	EAV PP Rank	FormulaType	Total Tax Rate 08	Total Rate Rank	Operating Tax Rate	OTR Rank	Net Operating Expense K-12	OEPP	OEPP Rank	Total Allowance For Tuition Computation	Per Capita Tuition Charge	PCTC Rank	9 Mo Average Daily Attendence
		$736,070	$1,032,632	$412,099	$2,180,801	$2,123,977	56824	$16,968,842	86,593	335	A	3.5137	60	3.5137	26	$1,994,490	$10,178.05	191	$1,573,731	$8,030.88	226	195.96
		$27,441,255	$2,560,981	$654,106	$30,656,342	$35,827,754	-5171412	$1,111,129,148	447,039	82	B	2.278	291	2.21	254	$25,282,214	$10,171.76	192	$23,933,116	$9,628.98	135	2,485.53
		$8,829,867	$5,224,767	$2,707,207	$16,761,841	$16,537,156	224685	$262,357,026	179,225	220	A	2.923	164	2.5527	174	$14,889,797	$10,171.74	193	$12,737,850	$8,701.67	185	1,463.84
		$1,090,518	$442,479	$221,894	$1,754,891	$1,672,336	82555	$22,301,441	145,685	253	A	3.6003	52	3.3921	40	$1,556,320	$10,166.71	194	$1,259,337	$8,226.66	214	153.08
		$14,591,143	$3,723,606	$1,506,773	$19,821,522	$24,879,808	-5058286	$427,510,436	250,319	164	A	3.207	105	2.924	100	$17,342,393	$10,154.46	195	$14,814,712	$8,674.43	187	1,707.86
		$1,839,847	$692,602	$185,528	$2,717,977	$3,108,561	-390584	$54,932,505	224,297	183	A	2.7288	209	2.7288	133	$2,476,338	$10,111.22	196	$2,382,488	$9,728.01	129	244.91
		$18,017,443	$6,979,863	$2,386,968	$27,384,274	$26,693,468	690806	$497,686,420	213,311	190	A	3.46	69	2.917	102	$23,511,474	$10,077.14	197	$20,076,482	$8,604.88	190	2,333.15
		$11,541,981	$1,080,087	$776,611	$13,398,679	$12,755,475	643204	$569,419,951	540,524	54	B	1.8362	340	1.6666	345	$10,605,001	$10,066.83	198	$8,498,683	$8,067.40	223	1,053.46
		$2,914,529	$385,207	$245,259	$3,544,995	$4,396,476	-851481	$92,910,198	315,410	133	B	2.7543	199	2.4592	199	$2,961,734	$10,054.43	199	$2,549,391	$8,654.62	189	294.57
l expend.		$7,604,578	$1,043,722	$505,363	$9,153,663	$8,996,095	157568	$342,696,997	415,662	93	B	2.0917	318	1.7991	330	$8,272,728	$10,034.12	200	$7,627,882	$9,251.97	156	824.46
		$7,110,759	$887,533	$518,243	$8,516,535	$9,252,918	-736383	$274,139,027	409,309	96	B	2.3942	274	2.3576	226	$6,718,176	$10,030.72	201	$6,113,921	$9,128.53	164	669.76
		$7,548,804	$1,556,318	$704,234	$9,809,356	$10,336,612	-527256	$295,158,613	358,768	114	B	2.428	269	1.897	311	$8,222,509	$9,994.54	202	$7,034,109	$8,550.03	193	822.70
		$1,796,594	$372,641	$220,307	$2,389,542	$2,302,371	87171	$49,126,456	236,469	175	B	2.9994	148	2.70508	143	$2,070,867	$9,968.07	203	$1,774,466	$8,541.35	195	207.75
		$36,985,286	$50,005,104	$25,641,075	$112,631,465	$110,214,470	2416995	$1,254,999,667	123,939	287	A	2.5429	248	2.1375	278	$100,811,144	$9,955.74	204	$76,898,377	$7,594.20	254	10,125.93
p per fund		$28,827,532	$2,798,575	$1,081,863	$32,707,970	$30,937,349	1770621	$887,242,363	381,695	106	B	3.12	125	2.4954	188	$23,111,387	$9,942.61	205	$21,482,843	$9,242.00	157	2,324.48
		$1,280,796	$92,093	$129,300	$1,502,189	$1,570,688	-68499	$19,386,070	144,661	255	C	2.0787	321	1.87785	314	$1,332,228	$9,941.26	206	$1,145,648	$8,548.97	194	134.01
		$16,366,157	$28,894,636	$13,223,417	$58,484,210	$58,830,656	-346446	$620,041,943	122,748	290	A	2.21	301	1.8478	318	$50,191,305	$9,936.20	207	$38,602,849	$7,642.07	250	5,051.36
		$7,837,171	$2,510,829	$1,175,950	$11,523,950	$11,099,716	424234	$272,541,844	283,582	148	A	2.506	252	2.427	209	$9,542,948	$9,929.50	208	$8,104,135	$8,432.41	204	961.07
		$288,737	$610,179	$242,911	$1,141,827	$1,092,966	48861	$8,010,710	78,024	345	A	3.1586	114	3.1586	64	$1,018,313	$9,918.31	209	$767,501	$7,475.42	268	102.67
		$4,288,495	$2,951,078	$1,703,874	$8,943,447	$13,709,855	-4766408	$106,519,981	132,501	269	A	3.1116	128	2.9879	86	$7,962,731	$9,904.88	210	$6,387,110	$7,944.96	229	803.92
		$8,432,032	$1,595,134	$926,583	$10,953,749	$15,530,488	-4576739	$182,201,102	200,872	200	A	2.9685	156	2.9129	103	$8,973,727	$9,893.31	211	$8,294,865	$9,144.88	163	907.05
		$10,193,869	$1,154,404	$514,503	$11,862,776	$10,552,879	1309897	$255,275,667	284,382	147	B	3.466	66	3.1615	62	$8,861,309	$9,871.67	212	$7,878,627	$8,776.95	180	897.65
		$1,217,306	$110,244	$32,895	$1,360,445	$2,002,809	-642364	$37,121,972	378,371	109	B	3.0714	133	2.7851	122	$968,046	$9,866.95	213	$915,465	$9,331.01	151	98.11
		$236,260	$713,332	$307,691	$1,257,283	$1,269,494	-12210.62	$5,830,425	48,249	371	A	3.2688	92	3.2688	52	$1,187,004	$9,822.94	214	$914,898	$7,571.15	256	120.84
		$3,920,964	$6,457,136	$3,190,320	$13,568,420	$12,618,160	950260	$106,451,647	86,908	334	A	2.7337	206	2.58084	169	$12,018,284	$9,811.81	215	$9,247,671	$7,549.86	259	1,224.88
		$13,879,124	$2,619,117	$1,633,291	$18,131,532	$25,411,823	-7280291	$355,118,393	210,196	193	A	2.8187	185	2.61682	157	$16,566,997	$9,806.09	216	$14,327,388	$8,480.45	199	1,689.46
		$21,180,641	$4,274,318	$2,267,637	$27,722,596	$26,254,399	1468197	$566,826,893	246,141	169	A	3.263	94	3.0898	74	$22,553,990	$9,793.95	217	$18,462,467	$8,017.23	227	2,302.85
		$386,570	$771,781	$228,220	$1,386,571	$1,402,531	-15960	$9,309,000	69,882	356	A	2.9885	151	2.9885	85	$1,299,544	$9,755.60	218	$1,041,498	$7,818.47	238	133.21
		$11,150,453	$4,049,231	$1,002,281	$16,201,965	$16,014,797	187168	$295,596,148	199,229	203	A	3.424	71	2.828	116	$14,455,934	$9,743.17	219	$13,495,189	$9,095.63	167	1,483.70
		$12,015,273	$1,245,359	$623,688	$13,884,320	$13,409,505	474815	$499,797,257	427,378	86	B	2.116	315	1.9441	305	$11,386,976	$9,737.04	220	$10,141,027	$8,671.62	188	1,169.45
		$1,001,042	$585,064	$228,341	$1,814,447	$1,794,343	20104	$23,161,463	137,326	264	A	3.3618	81	3.36179	42	$1,641,896	$9,734.95	221	$1,390,322	$8,243.34	212	168.66
		$6,627,325	$2,525,433	$960,594	$10,113,352	$10,196,795	-83443	$216,159,732	248,585	166	A	2.878	175	2.224	250	$8,453,268	$9,721.32	222	$7,309,574	$8,406.06	206	869.56
		$6,110,977	$7,735,914	$6,052,446	$19,899,337	$19,731,598	167738.53	$179,837,778	110,537	301	A	2.6889	221	2.4935	189	$15,808,730	$9,716.79	223	$10,717,778	$6,587.65	333	1,626.95
		$502,319	$1,065,599	$500,410	$2,068,328	$2,161,937	-93609	$13,659,232	66,878	359	A	2.6728	227	1.82434	323	$1,981,685	$9,702.73	224	$1,645,171	$8,055.09	224	204.24
		$64,482,150	$11,911,644	$5,147,817	$81,541,611	$85,036,786	-3495175	$2,312,551,779	297,123	142	A	2.6744	226	2.5881	166	$75,305,733	$9,675.48	225	$67,577,924	$8,682.59	186	7,783.15
		$44,220,239	$8,532,955	$3,068,086	$55,821,280	$56,558,337	-737057	$1,359,099,557	267,496	157	A	2.9244	163	2.4099	214	$49,136,013	$9,670.88	226	$44,260,069	$8,711.21	183	5,080.82
		$8,201,840	$4,786,561	$2,080,611	$15,069,012	$15,932,740	-863728	$228,179,908	161,725	239	A	3.236	102	3.137	66	$13,586,952	$9,629.92	227	$11,834,084	$8,387.55	210	1,410.91
		$8,716,357	$715,004	$586,560	$10,017,921	$10,084,591	-66670	$538,617,250	577,352	46	B	1.353	365	1.3322	362	$8,966,139	$9,610.94	228	$8,146,284	$8,732.12	181	932.91

	A	B	E	F	G	H	I	K	M	O	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE
1	Region	County	DistrictName	Y / N Fund Bal Policy	Description of Policy		Local Revenue	State Revenue	Federal Revenue	Total Receipts	Total Expenditures	FY10 Deficit or Surplus	Real EAV 08	EAV Per Pupil - GREEN > Mokena, Pink < Mokena	EAV PP Rank	FormulaType	Total Tax Rate 08	Total Rate Rank	Operating Tax Rate	OTR Rank	Net Operating Expense K-12	OEPP
230	49	081	Carbon Cliff-Barstow SD 36				$927,820	$1,411,389	$785,687	$3,124,896	$3,024,348	100548	$20,924,385	78,407	343	A	3.6492	45	2.712	141	$2,563,506	$9,605.82
231	26	034	Dallas ESD 327				$1,178,848	$1,116,995	$537,525	$2,833,368	$2,545,158	288210	$16,308,829	74,701	350	A	4.3126	15	3.9714	13	$2,094,608	$9,594.21
232	44	063	McHenry CCSD 15				$43,503,318	$6,070,391	$3,467,776	$53,041,485	$48,514,385	4527100	$1,379,610,404	319,079	131	B	2.8836	172	2.88363	106	$41,361,750	$9,566.24
233	50	082	Shiloh Village SD 85				$3,165,232	$1,452,959	$584,070	$5,202,261	$5,939,101	-736840	$87,311,248	162,165	238	A	3.2416	101	2.6832	148	$5,139,535	$9,545.76
234	07	016	Posen-Robbins ESD 143-5				$3,367,100	$10,343,921	$4,292,316	$18,003,337	$17,586,922	416415	$146,860,535	93,086	328	A	2.44	265	1.6059	351	$15,014,458	$9,516.74
235	17	053	Pontiac CCSD 429				$6,240,637	$3,939,086	$2,094,748	$12,274,471	$12,105,790	168681	$160,022,475	134,012	267	A	3.0998	130	2.93397	98	$11,355,640	$9,509.87
236	06	016	Western Springs SD 101				$14,441,596	$1,086,406	$351,831	$15,879,833	$15,408,754	471079	$574,129,157	406,351	98	B	2.277	292	2.2191	252	$13,394,745	$9,480.39
237	06	016	Union Ridge SD 86				$5,475,160	$649,411	$422,828	$6,547,399	$6,409,025	138374	$249,501,287	436,405	84	B	1.976	330	1.9195	310	$5,408,807	$9,460.59
238	07	016	Lincoln ESD 156				$2,592,919	$6,088,962	$3,116,205	$11,798,086	$11,401,195	396891	$76,827,704	78,428	342	A	3.258	95	2.5108	185	$9,165,587	$9,356.46
239	53	090	Creve Coeur SD 76				$1,834,285	$3,269,115	$1,844,158	$6,947,558	$6,152,147	795411	$52,696,645	87,983	332	A	2.7104	212	2.30363	236	$5,603,266	$9,355.30
240	07	016	Atwood Heights SD 125				$5,509,193	$1,647,409	$645,733	$7,802,335	$7,300,064	502271	$154,551,040	235,191	176	A	3.183	107	2.7273	135	$6,145,750	$9,352.41
241	50	082	Belleville SD 118				$17,708,267	$15,361,806	$6,752,665	$39,822,738	$38,940,752	881986	$365,994,048	104,652	313	A	3.1651	109	2.6988	144	$32,640,084	$9,333.04
242	34	049	Winthrop Harbor SD 1				$5,193,938	$1,319,315	$416,822	$6,930,075	$7,117,071	-186996	$166,019,620	269,539	154	B	3.014	144	2.629	155	$5,738,333	$9,316.38
243	07	016	Thornton SD 154				$2,035,745	$349,061	$253,402	$2,638,208	$2,598,624	39584	$90,900,523	401,628	99	B	2.145	310	2.0669	286	$2,106,259	$9,306.14
244	09	010	Rantoul City SD 137				$5,184,896	$7,417,363	$2,829,071	$15,431,330	$23,493,953	-8062623	$120,328,586	87,290	333	A	3.2845	90	3.2845	50	$12,812,611	$9,294.67
245	34	049	Big Hollow SD 38				$14,139,788	$2,586,162	$741,131	$17,467,081	$19,355,298	-1888217	$445,726,479	313,455	135	A	2.941	161	1.823	325	$13,187,217	$9,273.84
246	50	082	High Mount SD 116				$2,069,806	$1,504,072	$679,784	$4,253,662	$4,370,109	-116447	$50,493,764	126,678	283	A	3.5185	58	2.9829	88	$3,696,142	$9,272.81
247	35	050	La Salle ESD 122				$3,594,264	$3,525,445	$1,784,803	$8,904,512	$10,389,638	-1485126	$101,553,078	113,983	299	A	3.0204	141	2.475	194	$8,235,280	$9,243.26
248	32	046	St Anne CCSD 256				$1,320,205	$1,604,128	$685,714	$3,610,047	$3,353,724	256323	$37,830,571	116,309	297	A	2.932	162	2.727	136	$3,004,317	$9,236.66
249	06	016	Berkeley SD 87				$19,163,586	$7,090,240	$3,202,905	$29,456,731	$29,255,504	201227	$580,831,868	229,799	179	A	2.901	168	2.5338	178	$23,320,086	$9,226.29
250	50	082	Signal Hill SD 181				$2,724,119	$1,337,623	$462,544	$4,524,286	$4,188,126	336160	$48,363,339	134,788	266	A	4.7917	6	3.5776	23	$3,308,416	$9,220.52
251	50	082	O Fallon CCSD 90				$20,167,026	$8,636,198	$3,992,148	$32,795,372	$38,948,978	-6153606	$600,332,105	180,739	219	A	2.9568	159	2.463	198	$30,602,344	$9,213.30
252	53	090	Robein SD 85				$1,267,079	$612,078	$214,110	$2,093,267	$1,907,902	185365	$29,642,404	160,603	240	A	3.5893	55	3.39459	39	$1,699,975	$9,210.46
253	44	063	Riley CCSD 18				$3,525,981	$340,481	$232,065	$4,098,527	$3,880,160	218367	$144,608,738	495,066	68	C	2.3043	288	2.30434	235	$2,686,594	$9,197.51
254	02	091	Jonesboro CCSD 43				$862,881	$2,784,285	$876,089	$4,523,255	$4,314,459	208796	$23,329,838	70,336	355	A	2.6027	236	2.14721	275	$3,047,939	$9,189.12
255	07	016	Indian Springs SD 109				$16,033,835	$9,520,849	$4,237,058	$29,791,742	$30,175,117	-383375	$553,914,056	206,110	196	A	2.456	261	2.1771	265	$24,661,845	$9,176.60
256	35	050	Miller Twp CCSD 210				$1,522,806	$410,595	$186,944	$2,120,345	$2,171,166	-50821	$55,551,482	265,175	159	A	2.362	280	2.1089	281	$1,915,712	$9,144.65
257	07	016	Burnham SD 154-5				$763,315	$984,878	$262,941	$2,011,134	$1,966,555	44579	$23,793,107	126,721	282	A	3.038	137	2.4394	205	$1,708,606	$9,099.95
258	20	096	Jasper CCSD 17				$365,678	$827,770	$334,047	$1,527,495	$1,548,895	-21400	$7,552,666	48,787	370	A	3.5992	53	3.0687	77	$1,408,172	$9,096.13
259	19	022	Addison SD 4				$28,247,439	$5,878,398	$5,341,848	$39,467,685	$41,572,129	-2104444	$1,441,955,620	356,256	118	B	1.8273	342	1.677	344	$36,618,828	$9,047.20
260	55	098	East Coloma SD 12				$1,198,718	$763,929	$358,012	$2,320,659	$2,448,158	-127499	$31,282,421	139,355	261	A	3.273	91	2.7183	140	$2,027,352	$9,031.33
261	21	028	Benton CCSD 47				$2,518,081	$4,600,374	$1,974,178	$9,092,633	$9,440,639	-348006	$88,294,092	93,189	327	A	2.2894	289	1.9842	300	$8,536,887	$9,010.19
262	30	039	Unity Point CCSD 140				$1,690,704	$3,306,783	$1,726,329	$6,723,816	$6,879,147	-155331.23	$65,459,933	104,532	314	A	2.192	303	1.63986	347	$5,641,082	$9,008.15
263	48	072	Bartonville SD 66				$1,650,582	$531,211	$331,680	$2,513,473	$3,082,131	-568658	$29,338,410	127,447	280	A	3.7334	33	2.97999	90	$2,071,904	$9,000.45
264	35	050	Marseilles ESD 150				$3,165,698	$1,971,929	$788,628	$5,926,255	$5,694,380	231875	$56,879,545	100,503	316	A	4.7048	10	4.2508	8	$5,090,508	$8,994.62
265	53	090	South Pekin SD 137				$430,857	$1,225,366	$477,996	$2,134,219	$2,084,768	49451	$14,180,535	65,775	360	A	2.1778	304	2.05495	289	$1,937,771	$8,988.22
266	50	082	Wolf Branch SD 113				$7,086,850	$1,732,472	$639,219	$9,458,541	$13,438,167	-3979626	$182,673,513	216,425	187	A	3.507	62	2.6907	147	$7,533,863	$8,925.85
267	47	071	Creston CCSD 161				$1,248,261	$190,714	$85,016	$1,523,991	$1,152,943	371048	$24,998,247	198,478	205	A	3.1611	110	3.16108	63	$1,121,277	$8,902.56

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	H	I	K	M	O	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ
		Local Revenue	State Revenue	Federal Revenue	Total Receipts	Total Expenditures	FY10 Deficit or Surplus	Real EAV 08	EAV Per Pupil - GREEN > Mokena, Pink < Mokena	EAV PP Rank	FormulaType	Total Tax Rate 08	Total Rate Rank	Operating Tax Rate	OTR Rank	Net Operating Expense K-12	OEPP	OEPP Rank	Total Allowance For Tuition Computation	Per Capita Tuition Charge	PCTC Rank	9 Mo Average Daily Attendence
		$444,308	$339,970	$107,635	$891,913	$978,063	-86150	$13,845,970	140,071	260	A	2.5939	238	2.59389	163	$879,048	$8,892.75	267	$778,413	$7,874.69	234	98.85
		$1,003,555	$2,021,637	$837,443	$3,862,635	$4,958,765	-1096130	$29,818,581	78,387	344	A	2.5777	242	2.0637	287	$3,380,415	$8,886.47	268	$2,381,961	$6,261.73	356	380.40
		$25,492,597	$4,198,267	$1,708,993	$31,399,857	$29,246,649	2153208	$753,158,849	272,246	153	B	3.17	108	3.008	82	$24,578,240	$8,884.36	269	$21,122,542	$7,635.22	251	2,766.46
		$1,770,426	$648,479	$316,630	$2,735,535	$2,811,236	-75701	$56,627,774	200,056	201	A	2.7331	207	2.62653	156	$2,512,797	$8,877.26	270	$2,236,076	$7,899.65	232	283.06
		$295,017	$543,555	$235,176	$1,073,748	$1,098,711	-24963	$5,957,984	56,001	368	A	3.927	22	3.51373	25	$941,638	$8,850.81	271	$737,397	$6,931.07	307	106.39
		$17,592,613	$9,596,137	$5,265,013	$32,453,763	$33,394,696	-940933	$478,587,275	143,657	256	A	2.6526	231	2.58984	164	$29,475,530	$8,847.63	272	$24,029,993	$7,213.05	285	3,331.46
		$30,963,376	$71,656,859	$32,985,535	$135,605,770	$135,212,268	393502	$912,646,000	76,645	348	A	2.704	217	1.9431	306	$105,149,503	$8,830.60	273	$80,270,637	$6,741.24	322	11,907.40
		$14,216,970	$1,804,887	$742,632	$16,764,489	$15,983,651	780838	$575,486,706	367,127	112	B	2.2637	293	2.1462	276	$13,836,959	$8,827.18	274	$12,182,527	$7,771.75	245	1,567.54
		$4,199,917	$576,931	$423,187	$5,200,035	$4,820,611	379424	$266,324,050	674,067	32	C	1.283	368	1.283	364	$3,476,282	$8,798.49	275	$3,032,793	$7,676.01	247	395.10
		$8,051,250	$4,716,343	$2,180,747	$14,948,340	$13,251,907	1696433	$198,097,187	164,121	237	A	3.397	76	2.6938	145	$10,616,908	$8,795.97	276	$8,827,294	$7,313.30	281	1,207.02
		$585,680	$224,626	$74,702	$885,008	$990,049	-105041	$21,971,275	258,121	162	A	2.4272	270	2.4272	208	$748,551	$8,794.07	277	$604,128	$7,097.37	294	85.12
		$12,384,540	$7,696,121	$3,203,427	$23,284,088	$25,253,631	-1969543	$424,330,782	173,863	227	A	2.66	230	2.434	207	$21,447,365	$8,787.71	278	$18,563,376	$7,606.04	252	2,440.61
		$2,852,118	$2,086,298	$1,029,116	$5,967,532	$5,828,580	138952	$61,088,718	108,705	305	A	3.596	54	3.4356	36	$4,932,874	$8,777.82	279	$4,012,578	$7,140.20	290	561.97
		$20,343,490	$6,703,625	$4,575,932	$31,623,047	$25,170,800	6452247	$398,066,234	174,093	225	A	4.735	8	4.4608	7	$20,002,128	$8,747.85	280	$15,457,049	$6,760.08	320	2,286.52
		$245,254	$509,432	$185,107	$939,793	$795,949	143844	$4,015,442	46,497	373	A	4.0081	21	4.0081	12	$753,711	$8,727.55	281	$650,857	$7,536.56	262	86.36
		$2,095,236	$1,885,058	$578,350	$4,558,644	$4,470,235	88409	$57,955,932	138,254	262	A	2.4846	254	2.4846	191	$3,657,625	$8,725.25	282	$2,871,419	$6,849.76	314	419.20
		$4,430,576	$4,596,965	$2,294,999	$11,322,540	$11,547,628	-225088	$115,586,348	95,723	324	A	3.1407	121	2.75563	129	$10,529,488	$8,720.00	283	$8,935,480	$7,399.92	272	1,207.51
		$2,033,443	$856,999	$344,240	$3,234,682	$3,039,196	195486	$62,072,460	189,743	212	A	2.9849	153	2.8826	107	$2,848,042	$8,705.88	284	$2,304,470	$7,044.29	300	327.14
		$262,347	$338,199	$100,168	$700,714	$779,932	-79218	$7,757,297	95,135	325	A	2.7905	191	2.72186	139	$709,803	$8,704.97	285	$596,883	$7,320.13	280	81.54
		$1,602,066	$2,211,999	$1,027,503	$4,841,568	$4,702,551	139017	$46,016,584	105,521	311	A	2.8188	184	2.46803	196	$3,784,054	$8,677.23	286	$2,855,010	$6,546.84	335	436.09
		$7,746,765	$7,710,825	$3,378,003	$18,835,593	$18,812,136	23457	$262,767,468	149,046	249	A	2.556	246	2.2257	248	$15,293,987	$8,674.98	287	$12,459,492	$7,067.21	298	1,763.00
		$596,605	$1,352,761	$443,962	$2,393,328	$2,596,413	-203085	$14,737,605	61,056	365	A	2.8907	169	2.2016	257	$2,092,065	$8,667.10	288	$1,820,586	$7,542.41	261	241.38
		$8,252,347	$4,563,557	$1,224,863	$14,040,767	$14,330,488	-289721	$240,242,700	160,050	241	A	2.8586	179	2.7524	131	$13,001,529	$8,661.62	289	$11,738,044	$7,819.89	237	1,501.05
		$9,860,499	$4,852,538	$1,923,384	$16,636,421	$16,558,016	78405	$333,415,777	219,370	184	A	2.675	225	2.0434	292	$13,148,263	$8,650.86	290	$11,234,082	$7,391.43	273	1,519.88
		$4,647,357	$1,880,977	$491,701	$7,020,035	$8,608,221	-1588186	$122,609,504	171,499	230	A	3.4022	75	2.6148	158	$6,179,287	$8,643.21	291	$6,089,554	$8,517.69	197	714.93
		$9,198,830	$1,577,494	$661,015	$11,437,339	$13,693,134	-2255795	$248,579,472	218,106	185	A	3.0087	145	1.6073	350	$9,830,367	$8,625.25	292	$8,877,386	$7,789.09	243	1,139.72
		$1,480,817	$3,287,530	$1,367,226	$6,135,573	$5,663,413	472160	$41,046,968	66,879	358	A	2.7396	204	2.3962	220	$5,293,703	$8,625.18	293	$4,172,772	$6,798.81	318	613.75
		$4,375,313	$2,082,179	$1,819,732	$8,277,224	$8,963,584	-686360	$84,911,955	110,280	302	A	3.3107	87	2.7536	130	$6,640,189	$8,623.96	294	$4,922,687	$6,393.35	347	769.97
		$2,889,534	$1,491,852	$459,535	$4,840,921	$5,281,390	-440469	$109,355,696	198,854	204	A	2.4409	264	2.44088	204	$4,732,694	$8,605.99	295	$3,970,593	$7,220.18	283	549.93
		$19,739,265	$8,021,858	$2,620,793	$30,381,916	$29,091,856	1290060	$630,893,634	212,853	191	A	2.843	181	2.402	219	$25,484,253	$8,597.96	296	$21,730,698	$7,331.57	278	2,963.99
		$621,317	$1,227,573	$463,100	$2,311,990	$2,212,719	99271	$13,338,140	56,024	367	A	3.6995	37	2.96789	92	$2,039,839	$8,567.87	297	$1,698,397	$7,133.72	293	238.08
		$368,150	$1,145,909	$428,372	$1,942,431	$1,986,214	-43783	$10,519,897	49,552	369	A	2.4706	258	2.34819	229	$1,812,269	$8,536.36	298	$1,515,288	$7,137.48	291	212.30
		$1,663,480	$585,555	$216,077	$2,465,112	$2,368,853	96259	$40,804,518	176,444	221	A	3.0921	131	2.7774	123	$1,973,125	$8,532.06	299	$1,707,946	$7,385.39	274	231.26
		$1,939,829	$1,597,081	$567,878	$4,104,788	$4,117,132	-12344	$79,268,353	182,163	217	A	2.2439	295	2.1955	259	$3,712,206	$8,530.87	300	$2,827,148	$6,496.95	337	435.15
		$12,225,918	$2,166,570	$655,597	$15,048,085	$13,434,005	1614080	$438,883,534	307,245	136	B	2.5864	239	2.58638	168	$12,150,005	$8,505.73	301	$10,091,992	$7,064.99	299	1,428.45
p per fund		$29,142,871	$4,231,164	$1,818,038	$35,192,073	$35,609,435	-417362	$978,194,523	290,951	143	B	2.853	180	2.4561	200	$28,470,823	$8,468.27	302	$27,169,817	$8,081.30	221	3,362.06
		$556,218	$827,589	$389,466	$1,773,273	$1,585,206	188067	$12,439,761	69,333	357	A	2.9908	149	2.9908	84	$1,516,843	$8,454.15	303	$1,132,788	$6,313.61	351	179.42
		$6,475,046	$3,450,527	$986,950	$10,912,523	$11,704,979	-792456	$228,550,802	199,868	202	A	2.5426	249	2.23564	247	$9,659,062	$8,446.85	304	$7,547,256	$6,600.08	332	1,143.51

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	A	B	E	F	G	H	I	K	M	O	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE
1	Region	County	DistrictName	Y / N Fund Bal Policy	Description of Policy		Local Revenue	State Revenue	Federal Revenue	Total Receipts	Total Expenditures	FY10 Deficit or Surplus	Real EAV 08	EAV Per Pupil - GREEN > Mokena, Pink < Mokena	EAV PP Rank	FormulaType	Total Tax Rate 08	Total Rate Rank	Operating Tax Rate	OTR Rank	Net Operating Expense K-12	OEPP
306	47	071	Rochelle CCSD 231				$8,878,738	$4,742,425	$1,885,675	$15,506,838	$16,343,206	-836368	$268,893,992	168,323	234	A	2.9746	155	2.72397	137	$13,488,683	$8,443.67
307	13	058	Raccoon Cons SD 1				$696,880	$1,187,844	$456,300	$2,341,024	$2,214,938	126086	$21,056,512	91,419	331	A	2.7028	218	2.4904	190	$1,936,987	$8,409.62
308	06	016	Berwyn North SD 98				$10,718,862	$16,348,936	$7,368,007	$34,435,805	$30,261,274	4174531	$339,092,760	109,709	303	A	2.949	160	2.1797	263	$25,964,503	$8,400.47
309	24	047	Lisbon CCSD 90				$1,118,772	$151,022	$58,827	$1,328,621	$1,058,657	269964	$25,486,248	228,905	180	A	2.963	158	2.7232	138	$934,148	$8,390.05
310	56	099	Manhattan SD 114	Yes	15-20% of ann. Exp per fund		$9,604,210	$2,207,815	$681,381	$12,493,406	$12,651,548	-158142	$266,737,116	237,184	174	A	3.34	84	2.5605	172	$9,427,779	$8,383.23
311	25	041	Woodlawn CCSD 4				$1,190,271	$1,207,654	$453,691	$2,851,616	$2,841,821	9795	$39,371,448	126,588	284	A	2.5021	253	2.3463	230	$2,601,012	$8,362.84
312	13	014	Willow Grove SD 46				$417,295	$702,466	$293,961	$1,413,722	$1,490,428	-76706	$12,409,005	77,218	347	A	2.8215	183	2.15182	273	$1,343,345	$8,359.33
313	13	058	Selmaville CCSD 10				$847,812	$879,587	$317,951	$2,045,350	$1,919,183	126167	$27,677,856	128,032	277	A	2.7471	201	2.29161	238	$1,800,904	$8,330.58
314	48	072	Limestone Walters CCSD 316				$1,453,111	$373,735	$152,398	$1,979,244	$1,738,489	240755	$43,414,253	225,236	182	A	3.0172	142	3.01719	81	$1,601,313	$8,307.72
315	02	091	Anna CCSD 37				$1,883,227	$2,761,544	$1,495,421	$6,140,192	$6,098,074	42118	$73,925,516	117,260	296	A	2.1381	311	1.73706	338	$5,227,955	$8,292.55
316	55	098	Rock Falls ESD 13				$2,411,138	$4,509,465	$2,038,464	$8,959,067	$8,965,298	-6231	$59,002,368	61,743	364	A	3.0078	146	2.5642	171	$7,920,841	$8,288.69
317	13	014	Bartelso SD 57				$499,192	$542,597	$162,458	$1,204,247	$1,214,391	-10144	$18,993,486	145,144	254	A	1.8589	339	1.85887	316	$1,084,604	$8,288.28
318	13	014	North Wamac SD 186				$331,604	$573,554	$281,205	$1,186,363	$1,054,718	131645	$6,382,803	59,320	366	A	3.8901	25	3.26826	53	$887,891	$8,251.78
319	09	010	Gifford CCSD 188				$1,169,216	$476,002	$232,791	$1,878,009	$1,685,451	192558	$29,249,355	153,709	248	A	3.2643	93	2.7694	127	$1,567,543	$8,237.65
320	25	041	Bethel SD 82				$623,288	$351,393	$224,291	$1,198,972	$1,201,815	-2843	$17,841,726	127,797	279	A	2.5821	240	2.4239	210	$1,149,865	$8,236.27
321	20	096	New Hope CCSD 6				$412,090	$903,128	$302,450	$1,617,668	$1,589,881	27787	$11,257,699	62,397	362	A	2.7745	193	2.334	231	$1,477,311	$8,188.18
322	50	082	St Libory Cons SD 30				$254,452	$354,911	$103,864	$713,227	$830,869	-117642	$11,911,052	130,218	273	A	1.8083	347	1.8083	329	$748,604	$8,184.15
323	30	039	Giant City CCSD 130				$1,319,932	$857,075	$391,062	$2,568,069	$2,509,304	58764.47	$40,433,502	146,525	252	A	2.7539	200	2.37595	223	$2,257,306	$8,180.13
324	44	063	Marengo-Union E Cons D 165				$6,914,524	$1,508,835	$1,138,514	$9,561,873	$9,820,443	-258570	$316,469,961	323,044	126	B	1.8913	335	1.83569	321	$7,993,298	$8,159.34
325	48	072	Pleasant Hill SD 69				$501,654	$1,155,821	$530,130	$2,187,605	$2,102,518	85087	$15,813,408	74,542	351	A	2.6098	235	2.1711	287	$1,729,730	$8,153.72
326	02	091	Lick Creek CCSD 16				$314,572	$530,384	$225,055	$1,070,011	$997,779	72232	$13,191,386	120,922	292	A	1.8019	349	1.72424	339	$884,372	$8,106.81
327	50	082	Whiteside SD 115				$7,517,630	$2,879,868	$1,718,659	$12,116,157	$12,445,712	-329555	$259,819,762	198,212	206	A	2.6261	234	2.3299	232	$10,547,414	$8,046.42
328	28	006	Ladd CCSD 94				$860,212	$759,953	$228,743	$1,848,908	$1,611,357	237551	$20,984,669	117,476	295	A	3.0296	139	2.60494	160	$1,428,726	$7,998.24
329	48	072	Oak Grove SD 68				$1,789,527	$1,378,201	$509,609	$3,677,337	$3,834,091	-156754	$50,785,453	128,910	274	A	3.1242	123	2.92451	99	$3,149,001	$7,993.20
330	56	099	Mokena SD 159	No			$13,951,081	$3,220,321	$1,432,632	$18,604,034	$20,420,217	-1816183	$628,651,721	320,667	129	B	2.1022	316	1.8295	322	$15,612,172	$7,963.57
331	53	090	District 50 Schools				$2,970,854	$3,107,007	$1,477,709	$7,555,570	$7,236,795	318775	$79,303,853	108,300	306	A	3.2146	104	2.79901	120	$5,823,328	$7,952.54
332	32	038	Milford CCSD 280				$1,812,154	$1,661,640	$659,453	$4,133,247	$3,810,418	322829	$48,057,439	118,698	293	A	3.073	132	2.77189	125	$3,219,704	$7,952.44
333	02	044	Buncombe Cons SD 43				$166,105	$311,509	$174,673	$652,287	$660,257	-7970	$4,538,878	61,787	363	A	2.3928	276	2.3928	221	$583,381	$7,941.48
334	53	090	Washington SD 52				$3,752,683	$2,257,000	$757,477	$6,767,160	$7,532,211	-765051	$129,418,243	165,857	236	A	2.4367	266	2.17424	266	$6,183,441	$7,924.44
335	35	050	Oglesby ESD 125				$2,342,305	$1,709,403	$685,820	$4,737,528	$4,866,771	-129243	$49,411,909	97,157	323	A	3.3865	78	2.8198	118	$4,003,837	$7,872.58
336	32	046	St George CCSD 258				$2,349,363	$1,220,461	$482,805	$4,052,629	$4,152,429	-99800	$79,701,236	172,011	229	A	2.6	237	2.179	264	$3,647,543	$7,872.11
337	56	099	Lockport SD 91	Yes	Ed Fund 4 mos. Of expend.		$5,158,280	$875,943	$499,043	$6,533,266	$6,027,511	505755	$175,581,411	274,960	152	A	2.7707	194	2.588	167	$5,001,417	$7,832.21
338	43	102	Riverview CCSD 2				$758,188	$715,522	$326,671	$1,800,381	$2,162,705	-362324	$42,265,035	175,841	222	A	2.7412	203	2.5255	181	$1,879,955	$7,821.41
339	50	082	Millstadt CCSD 160				$5,643,954	$1,447,746	$670,556	$7,762,256	$7,307,463	454793	$182,351,338	218,105	186	A	2.9035	165	2.5223	182	$6,518,455	$7,796.54
340	56	099	Channahon SD 17	No			$15,967,617	$991,027	$321,806	$17,280,450	$16,196,384	1084066	$567,339,585	398,981	100	B	2.5651	244	2.1594	271	$11,070,019	$7,784.99
341	25	041	Rome CCSD 2				$624,744	$1,350,920	$466,052	$2,441,716	$2,324,878	116838	$26,281,805	93,793	326	A	1.8711	338	1.6306	349	$2,169,862	$7,743.70
342	30	073	Pinckneyville SD 50				$1,477,192	$2,296,790	$949,370	$4,723,352	$5,101,567	-378215	$54,928,758	98,605	320	A	2.1479	309	1.8233	324	$4,311,225	$7,739.25
343	13	095	Nashville CCSD 49				$2,905,127	$1,266,717	$548,626	$4,720,470	$4,861,050	-140580	$83,868,742	155,676	247	A	2.7582	197	2.41675	212	$4,163,270	$7,727.79

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	H	I	K	M	O	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ
		Local Revenue	State Revenue	Federal Revenue	Total Receipts	Total Expenditures	FY10 Deficit or Surplus	Real EAV 08	EAV Per Pupil - GREEN > Mokena, Pink < Mokena	EAV PP Rank	FormulaType	Total Tax Rate 08	Total Rate Rank	Operating Tax Rate	OTR Rank	Net Operating Expense K-12	OEPP	OEPP Rank	Total Allowance For Tuition Computation	Per Capita Tuition Charge	PCTC Rank	9 Mo Average Daily Attendence
		$10,345,807	$4,891,787	$1,309,478	$16,547,072	$16,888,819	-341747	$340,470,354	174,049	226	A	2.706	214	2.4075	217	$15,066,404	$7,701.95	343	$13,857,157	$7,083.78	296	1,956.18
		$1,057,627	$727,404	$262,790	$2,047,821	$2,000,101	47720	$26,106,777	107,206	309	A	3.22	103	2.8708	110	$1,874,460	$7,697.36	344	$1,620,166	$6,653.11	326	243.52
		$27,919,826	$4,636,527	$886,787	$33,443,140	$59,772,825	-26329685	$865,639,793	245,002	170	B	2.8684	178	2.24	246	$27,145,698	$7,683.06	345	$25,932,249	$7,339.61	277	3,533.19
		$2,204,294	$4,232,384	$1,746,944	$8,183,622	$7,739,016	444606	$72,642,067	77,728	346	A	2.4831	256	2.20497	256	$7,179,551	$7,682.20	346	$5,658,971	$6,055.16	360	934.57
p per fund		$2,535,073	$761,187	$883,106	$4,179,366	$3,653,811	525555	$96,760,576	249,698	165	A	2.3695	278	2.0887	285	$2,973,329	$7,672.91	347	$2,870,532	$7,407.63	271	387.51
		$1,360,299	$936,131	$339,716	$2,636,146	$2,463,147	172999	$38,138,795	126,850	281	A	3.1193	126	2.8716	109	$2,305,831	$7,669.23	348	$2,059,196	$6,848.92	315	300.66
		$5,201,160	$3,588,384	$1,649,124	$10,438,668	$11,921,794	-1483126	$178,539,441	147,338	250	A	2.4364	267	2.1852	262	$9,290,884	$7,667.20	349	$7,602,602	$6,273.96	354	1,211.77
		$681,147	$613,686	$229,980	$1,524,813	$1,413,045	111768	$20,144,278	123,850	288	A	2.6807	224	2.68074	149	$1,246,913	$7,666.23	350	$1,075,396	$6,611.72	329	162.65
		$726,002	$974,482	$332,571	$2,033,055	$1,957,473	75582	$22,535,160	92,619	329	A	2.6478	232	2.4969	187	$1,861,260	$7,649.75	351	$1,664,137	$6,839.58	317	243.31
		$3,496,218	$2,732,029	$744,450	$6,972,697	$6,909,103	63594	$110,026,334	126,390	285	A	2.7689	195	2.364	225	$6,536,803	$7,508.99	352	$6,093,569	$6,999.84	303	870.53
		$1,218,120	$884,737	$263,699	$2,366,556	$2,113,592	252964	$20,198,795	97,815	321	A	2.7111	211	2.3815	222	$1,535,959	$7,438.06	353	$1,373,917	$6,653.35	325	206.50
		$1,154,390	$1,964,447	$870,994	$3,989,831	$4,038,256	-48425	$36,172,239	80,677	339	A	2.5689	243	2.0503	290	$3,320,429	$7,405.72	354	$2,675,957	$5,968.32	365	448.36
		$2,545,615	$2,621,246	$1,078,484	$6,245,345	$11,079,263	-4833918	$71,029,999	99,519	319	A	2.805	190	2.32465	234	$5,256,358	$7,364.63	355	$4,285,578	$6,004.48	361	713.73
		$4,176,384	$1,332,862	$796,630	$6,305,876	$6,151,021	154855	$146,722,188	201,312	199	A	2.3573	281	2.15	274	$5,345,853	$7,334.84	356	$4,374,390	$6,001.93	362	728.83
		$235,934	$264,913	$96,312	$597,159	$623,045	-25886	$6,835,707	107,666	308	A	2.8863	170	2.5791	170	$460,896	$7,259.35	357	$405,775	$6,391.16	348	63.49
		$2,007,848	$2,421,422	$846,833	$5,276,103	$5,061,421	214682	$65,296,195	107,956	307	A	2.4662	259	2.12771	280	$4,382,042	$7,244.96	358	$3,573,828	$5,908.72	366	604.84
		$5,466,187	$2,155,246	$672,454	$8,293,887	$10,461,920	-2168033	$190,789,318	195,583	208	A	2.54	250	1.99774	289	$7,055,544	$7,232.82	359	$6,693,682	$6,861.87	312	975.49
		$695,655	$622,139	$202,078	$1,519,872	$1,370,926	148946	$20,738,065	128,832	276	A	2.7544	198	2.45315	201	$1,162,030	$7,218.92	360	$1,014,515	$6,302.51	352	160.97
		$3,947,044	$2,086,488	$630,740	$6,664,272	$9,665,371	-3001099	$136,264,761	173,312	228	A	2.6664	228	2.2607	241	$5,666,033	$7,206.49	361	$5,085,990	$6,468.75	341	786.24
		$822,740	$873,105	$278,595	$1,974,440	$2,066,165	-91725	$28,747,703	115,759	298	A	2.1664	305	1.94699	304	$1,782,886	$7,179.21	362	$1,609,079	$6,479.34	340	248.34
		$1,436,951	$2,056,182	$764,853	$4,257,986	$4,056,716	201270	$48,347,849	108,882	304	A	2.5244	251	2.29393	237	$3,161,350	$7,119.52	363	$2,425,948	$5,463.35	369	444.04
		$5,086,098	$2,695,264	$582,699	$8,364,061	$7,628,293	735768	$144,226,410	159,380	243	A	3.1437	117	2.602	161	$6,408,328	$7,081.65	364	$5,819,939	$6,431.44	345	904.92
		$1,674,741	$812,699	$319,861	$2,807,301	$2,679,533	127768	$78,499,463	262,198	161	A	2.0149	327	2.0149	295	$2,102,498	$7,022.61	365	$1,788,992	$5,975.46	363	299.39
		$2,411,245	$1,569,991	$596,584	$4,577,820	$4,790,713	-212893	$103,522,139	174,603	224	A	1.8824	336	1.75054	335	$4,112,053	$6,935.49	366	$3,542,359	$5,974.63	364	592.90
		$1,780,336	$825,773	$310,545	$2,916,654	$2,629,241	287413	$49,536,285	169,627	233	A	3.1246	122	2.86567	111	$2,017,271	$6,907.75	367	$1,717,009	$5,879.56	367	292.03
		$649,572	$1,271,204	$346,985	$2,267,761	$2,085,323	182438	$21,796,883	78,797	341	A	1.9681	331	1.8112	327	$1,902,694	$6,878.37	368	$1,468,411	$5,308.41	373	276.62
		$6,782,792	$800,441	$341,098	$7,924,331	$6,814,313	1110018	$189,084,658	268,369	156	B	2.8155	186	2.4681	195	$4,821,684	$6,843.44	369	$4,438,134	$6,299.07	353	704.57
		$416,769	$912,088	$310,747	$1,639,604	$1,495,109	144495	$8,341,843	46,631	372	A	3.2485	98	3.24846	55	$1,218,290	$6,810.27	370	$918,997	$5,137.22	374	178.89
		$2,275,127	$300,839	$193,247	$2,769,213	$2,088,466	680747	$74,099,182	297,778	141	B	2.0374	325	1.8366	320	$1,689,671	$6,790.19	371	$1,356,065	$5,449.55	370	248.84
		$1,083,320	$1,075,590	$309,547	$2,468,457	$2,487,330	-18873	$41,168,870	125,027	286	A	2.1314	313	1.7044	340	$2,199,319	$6,679.18	372	$2,030,271	$6,165.79	357	329.28
		$522,874	$660,016	$195,602	$1,378,492	$1,636,792	-258299.84	$17,205,715	100,495	317	A	2.6408	233	2.5456	175	$1,132,425	$6,614.24	373	$924,057	$5,397.21	372	171.21
		$2,786,473	$906,797	$478,627	$4,171,897	$3,774,724	397173	$86,659,906	183,279	215	A	3.0341	138	2.8392	114	$2,919,217	$6,173.93	374	$2,557,376	$5,408.66	371	472.83

Will County Elementary School Districts with 4:20

Operational Services

Fund Balances

The Superintendent or designee shall maintain fund balances adequate to ensure the District's ability to maintain levels of service and pay its obligations in a prompt manner in spite of unforeseen events or unexpected expenses. The Superintendent or designee shall inform the Board whenever the District must draw upon its reserves or borrow money.

CROSS REF.: 4:10 (Fiscal and Business Management), 4:80 (Accounting and Audits)

ADOPTED: April 21, 2010

Operational Services

Fund Balances

The Superintendent or designee shall maintain fund balances adequate to ensure the District's ability to maintain levels of service and pay its obligations in a prompt manner in spite of unforeseen events or unexpected expenses. The Superintendent or designee shall inform the Board whenever the District must draw upon its reserves or borrow money.

The School District seeks to maintain year-end fund balances no less than the range of 20-25 percent of the annual expenditures in each fund.

CROSS REF.: 4:10 (Fiscal and Business Management), 4:80 (Accounting and Audits)

ADOPTED: October 21, 2008

Operational Services

Fund Balances

The Superintendent or designee shall maintain fund balances adequate to ensure the District's ability to maintain levels of service and pay its obligations in a prompt manner in spite of unforeseen events or unexpected expenses. The Superintendent or designee shall inform the Board whenever the District must draw upon its reserves or borrow money.

The School District seeks to maintain year-end fund balances no less than the range of 0-5 percent of the annual expenditures in each fund.

CROSS REF.: 4:10 (Fiscal and Business Management), 4:80 (Accounting and Audits)

ADOPTED: October 15, 2008

RICHLAND

OPERATIONAL SERVICES

Fund Balances

I. Purpose:
Richland School District 88A is dedicated to maintaining a reasonable fund balance sufficient to mitigate current and future financial risks and to ensure stable tax rates. This policy establishes goals and provides guidance concerning the desired level of year-end fund balance to be maintained by the District as well as categories of reported fund balance.

II. Definitions:
Fund - For purposes of this policy a fund is defined as a fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. The District maintains separate funds as required by the Illinois State Board of Education. The record of fund activity is maintained in the District's financial accounting software and is reported annually in the District's annual financial report (AFR).

Governmental fund types used by the District include the general fund, special revenue funds, debt service funds and capital projects funds. Student activity funds maintained by the District are fiduciary in nature and are not governed by this policy.

General Fund - The general fund should be used to account for and report all financial resources not accounted for and reported in another fund.

Special Revenue Funds - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term *proceeds of specific revenue sources* establishes that one or more specific restricted or committed revenues should be the foundation for a special revenue fund. If the District no longer expects that a substantial portion of the inflows will derive from restricted or committed revenue sources, the District should discontinue reporting a special revenue fund, and instead report the fund's remaining resources in the General Fund.

Debt Service Funds - Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated.

Capital Projects Funds - Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

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District Funds

Fund	**Fund Type**
Educational	General
Operations & Maintenance	General
Debt Services	Debt Service
Transportation	Special Revenue
Municipal Retirement/ Social Security	Special Revenue
Capital Projects	Capital Projects
Working Cash	General
Tort	General
Fire Prevention & Safety	Capital Projects

Fund Balance – Fund balance is a measure of available financial resources. Fund balance is the difference between a fund's assets and liabilities.

Statement No. 54 of the Governmental Accounting Standards Board (GASB) *Fund Balance Reporting and Governmental Fund Type Definitions* establishes five categories of fund balance for use by governmental entities:

1. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form, such as inventories and prepaid amounts or (b) legally or contractually required to be maintained intact.

2. Restricted fund balance reflects resources that are subject to enforceable legal restrictions by outside parties such as creditors (through debt covenants), grantors, contributors, or other governments. Such restrictions include property taxes other than those reported in the General Fund, grants other than general state aid, proceeds from debt issuances, and other restricted sources.

3. Committed fund balance is government imposed constraints on the use of resources by formal action of the District's Board of Education through Board Resolution. The constraint remains binding unless removed by formal action of the Board of Education. The formal action should describe the revenue source considered to be committed, and the specific purpose of its use.

4. Assigned fund balance reflects the District's intended use of resources for a specific purpose and assigned in accordance with the Board of Education or the Superintendent. Fund balance may be assigned after the end of the fiscal year. Non-negative residual unrestricted or uncommitted fund balance in funds other than the General Fund will be considered to be assigned.

5. Unassigned fund balance is the residual balance reported in the General Fund or a negative fund balance in a fund other than the General Fund.

III. Policy:

Educational Fund
The District will strive to maintain an unassigned fund balance in the Educational Fund no less than four months of Educational Fund operating expenditures. The fund balance will be calculated using the budgeted total General Fund expenditures (salaries, benefits, other operating expenditures, interfund transfers, and capital expenditures). This balance is the minimum fund balance required to meet the District's cash flow needs. It should be a primary objective of all District budgets and long-term financial plans to incorporate the achievement and maintenance of the minimum Educational Fund fund balance established herein.

Resource Use Policy
When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available the District considers restricted amounts to have been spent first. Also, when an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used the District considers committed, assigned, and then unassigned amounts, in that order, to have been spent.

Deficits
Fund balance deficits in any fund will be budgeted to be reduced and eliminated in a systematic manner through the transfer of resources from other funds as allowable, or through the allocation of unrestricted general state aid.

CROSS REF.: 4:10 (Fiscal and Business Management), 4:80 (Accounting and Audits)

4:20?

Operational Services

Fund Balances

The Superintendent or designee shall maintain fund balances adequate to ensure the District's ability to maintain levels of service and pay its obligations in a prompt manner in spite of unforeseen events or unexpected expenses. The Superintendent or designee shall inform the Board whenever the District must draw upon its reserves or borrow money.

The School District seeks to maintain year-end fund balances no less than the range of 15-20 percent of the annual expenditures in each fund.

CROSS REF.: 4:10 (Fiscal and Business Management), 4:80 (Accounting and Audits)

Operational Services

Fund Balances

The Superintendent or designee shall maintain fund balances adequate to ensure the District's ability to maintain levels of service and pay its obligations in a prompt manner in spite of unforeseen events or unexpected expenses. The Superintendent or designee shall inform the Board whenever the District must draw upon its reserves or borrow money.

The School District seeks to maintain year-end fund balances no less than the range of 15-20 percent of the annual expenditures in each fund.

CROSS REF.: 4:10 (Fiscal and Business Management), 4:80 (Accounting and Audits)

ADOPTED: August 23, 2008

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Operational Services

Fund Balances

The Superintendent or designee shall maintain fund balances adequate to ensure the District's ability to maintain levels of service and pay its obligations in a prompt manner in spite of unforeseen events or unexpected expenses. The Superintendent or designee shall inform the Board whenever the District must draw upon its reserves or borrow money.

The School District seeks to maintain year-end fund balances no less than the range of 15-20 percent of the annual expenditures.

CROSS REF.: 4:10 (Fiscal and Business Management), 4:80 (Accounting and Audits)

ADOPTED: September 9, 2008

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Operational Services

Fund Balances

The Superintendent or designee shall maintain fund balances adequate to ensure the District's ability to maintain levels of service and pay its obligations in a prompt manner in spite of unforeseen events or unexpected expenses. The Superintendent or designee shall inform the Board whenever the District must draw upon its reserves or borrow money.

I. Purpose:

Lockport School District 91 is dedicated to maintaining a reasonable fund balance sufficient to mitigate current and future financial risks and to ensure stable tax rates. This policy establishes goals and provides guidance concerning the desired level of year-end fund balance to be maintained by the District as well as categories of reported fund balance.

II. Definitions:

Fund - For purposes of this policy a fund is defined as a fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. The District maintains separate funds as required by the Illinois State Board of Education. The record of fund activity is maintained in the District's financial accounting software and is reported annually in the District's annual financial report (AFR).

Governmental fund types used by the District include the general fund, special revenue funds, debt service funds and capital projects funds. Student activity funds maintained by the District are fiduciary in nature and are not governed by this policy.

General Fund - The general fund should be used to account for and report all financial resources not accounted for and reported in another fund.

Special Revenue Funds - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term *proceeds of specific revenue sources* establishes that one or more specific restricted or committed revenues should be the foundation for a special revenue fund. If the District no longer expects that a substantial portion of the inflows will derive from restricted or committed revenue sources, the District should discontinue reporting a special revenue fund, and instead report the fund's remaining resources in the General Fund.

Debt Service Funds - Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated.

Capital Projects Funds - Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

District Funds

Fund	Fund Type
Educational	General
Operations & Maintenance	Special Revenue or General
Debt Services	Debt Service
Transportation	Special Revenue
Municipal Retirement/ Social Security	Special Revenue
Capital Projects	Capital Projects
Working Cash	Special Revenue (or General, depending on tax levy)
Tort	General
Fire Prevention & Safety	Capital Projects

Fund Balance – Fund balance is a measure of available financial resources. Fund balance is the difference between a fund's assets and liabilities.

Statement No. 54 of the Governmental Accounting Standards Board (GASB) *Fund Balance Reporting and Governmental Fund Type Definitions* establishes five categories of fund balance for use by governmental entities:

1. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form, such as inventories and prepaid amounts or (b) legally or contractually required to be maintained intact.
2. Restricted fund balance reflects resources that are subject to enforceable legal restrictions by outside parties such as creditors (through debt covenants), grantors, contributors, or other governments. Such restrictions include property taxes other than those reported in the General Fund, grants other than general state aid, proceeds from debt issuances, and other restricted sources.
3. Committed fund balance is a government imposed constraint on the use of resources by formal action of the District's Board of Education through Board Resolution. The constraint remains binding unless removed by formal action of the Board of Education. The formal action should describe the revenue source considered to be committed, and the specific purpose of its use.
4. Assigned fund balance reflects the District's intended use of resources for a specific purpose and assigned in accordance with the Board of Education or the Superintendent. Fund balance may be assigned after the end of the fiscal year. Non-negative residual unrestricted or uncommitted fund balance in funds other than the General Fund will be considered to be assigned.
5. Unassigned fund balance is the residual balance reported in the General Fund or a negative fund balance in a fund other than the General Fund.

III. Policy:

Educational Fund

The District will strive to maintain an unassigned fund balance in the Educational Fund no less than four months of Educational Fund operating expenditures. The fund balance will be calculated using the budgeted total General Fund expenditures (salaries, benefits, other operating expenditures, interfund transfers, and capital expenditures). This balance is the minimum fund balance required to meet the District's cash flow needs. It should be a primary objective of all District budgets and long-term financial plans to incorporate the achievement and maintenance of the minimum Educational Fund balance established herein.

Resource Use Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available the District considers restricted amounts to have been spent first. Also, when an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used the District considers committed, assigned, and then unassigned amounts, in that order, to have been spent.

Deficits

Fund balance deficits in any fund will be budgeted to be reduced and eliminated in a systematic manner through the transfer of resources from other funds as allowable, or through the allocation of unrestricted general state aid.

CROSS REF.: 4:10 (Fiscal and Business Management), 4:80 (Accounting and Audits)

ADOPTED: August 19, 2008

UPDATED: August 9, 2011

ELWOOD

Operational Services

Fund Balances [1]

The Superintendent or designee shall maintain fund balances adequate to ensure the District's ability to maintain levels of service and pay its obligations in a prompt manner in spite of unforeseen events or unexpected expenses. The Superintendent or designee shall inform the Board whenever the District must draw upon its reserves or borrow money.

The School District seeks to maintain year-end fund balances no less than the range of 15-20 percent of the annual expenditures in each fund. [2]

CROSS REF.: 4:10 (Fiscal and Business Management), 4:80 (Accounting and Audits)

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

1 This optional policy is at the local board's discretion. Its intent is to help the board monitor the district's financial health and allows a board to clarify its expectations for maintaining fund balances. A board must modify the policy to reflect realistic targets after considering important financial and operational issues, such as current financial practices, long term projects, standards of fiscal health, and the current budget. A board facing a doubting and demanding employee union may want to obtain an objective opinion from an outside auditor before adopting this policy.

2 The following alternative is for a district with fund balances deemed not currently adequate:

> The School District will seek to establish year-end fund balances representing ________ percent of the annual expenditures for each fund by budgeting a surplus in each fund.

The board should ask the administration to prepare a multi-year cash flow projection to validate the sufficiency of the target figure.

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