

Report to the Board of Education
May 11, 2017

Items for Review

1. ECRA Personalized Learner Profile
2. Measured Progress Results from Spring Testing
3. Leadership Team Reports
4. ISBE Financial Profile

ECRA PERSONALIZED LEARNER PROFILE

For the past several years the district has partnered with the ECRA Group to serve as a statistical depository for many of our state and local assessment achievement data points. They have expanded their repertoire to now include a bit of an enhanced, customizable digital “report card”. Last month I included a sample in the packet. This month I will attempt to demonstrate online with you at the meeting, if possible. This is a nice segue into the Measured Progress Reports

MEASURED PROGRESS RESULTS

On May 1st we began assessing 5th and 8th graders with emPOWER, which is an SAT-aligned benchmark assessment program that will be administered in the fall, winter and spring. We are currently assessing reading/language arts, math and writing. We will make some decisions moving forward if we want to keep with the writing for all three sessions, or perhaps just the winter. Measured Progress as a company is located in New Hampshire and we believe they will gain a foothold in Illinois, as PARCC testing does not align as well with SAT and as school districts look to do more benchmark testing for use with Response to Intervention programs and as emphasis on student growth.

Included with this report are some early reports to demonstrate how our 5th and 8th grade students performed to guide some discussion at the meeting.

LEADERSHIP TEAM REPORTS

This year concluded our 7th year of operating much of our professional development, data analysis, district and building-wide decision making and review and advocacy or modification for a number of initiatives.

Included with this report are responses that the teams generated as part of an end of year reflection. There was a great deal of learning in this, the 7th year of leadership team operation in the District. Unquestionably we are due for some changes to the structure and expectations related to leadership teams as both the GEA and administration find some common roles and responsibilities, but also some differences in opinion about the value of certain commodities.

Overall, there has been a diverse and dynamic emphasis of how the BLTs function depending upon the school and the stability of the teams. In some cases, the district-wide teams have found great clarity in their responsibilities but murkiness in the roles of individual members. We will see what a successor contract brings in regards to leadership structure and process, but at this point both the GEA and district seem to embrace the leadership team model and want to continue to move forward with this foundational component.

ISBE FINANCIAL PROFILE

Recently I posted on my blog the link to the State Board's worksheets for financial profile for all school districts. As we have been discussing and sharing over the past year, the district's financial position continues to decline, in part because of diminished state revenues and secondarily, because of our inability to adequately capture the property wealth that exists in our district in comparison to the State's expectation for our tax burden. This despite the fact that we have proven that our spending over the past 8 years has been more than reasonable considering the mandate restrictions we face in IL public schools.

I have provided you with several pages of information that you may find interesting. First, you see the actual 2016 Financial Profile, which moves us to REVIEW status for the first time, from our normal RECOGNITION, which is the highest level of financial status according to ISBE. You will also see some information that explains how the calculation is derived.

You also have some historical pages to show the evolution of the district's financial profile. Finally you have several pages of 2 new charts that ISBE has provided. The first page labeled "FY 2016 AFR" at the upper right, which shows what our operating funds position is as far as total deficit spending during the 2015-16 school year, is displayed with our Bureau/Henry/Stark counties school districts. As you can see, only a few districts are in the "black"-- Colona (who just passed an Education Fund rate referendum), Ohio (who just added several million \$ of EAV with wind farms), Orion (who made some reductions over the past several years), Kewanee (which has the highest portion of state and federal funding in the area). But overall you can see that there are many other districts in similar straits as we are navigating.

The subsequent pages are labeled "Based on FY17 Budget". These pages show, in order, from greatest deficit spend to the lowest deficit spend. Sadly, this is not a page where we want to find ourselves on page 1. As you know, we are generally very conservative in our budgeting, and Tim has kept you abreast of changes to our overall balance each quarter. But the stark reality of the pages listed is that very few districts in Illinois were projecting in September 2016 that the clover was going to be very tall. This again precipitates continued conversations, with renewed vigor and commitment, surrounding what the long-term plan will be for our District. Whether or not this Board of Education commits to trying to pass a referendum, or make significant reductions to staff and programs, or simply issue the \$4M in Working Cash Bonds; there is no question that sustainability in the face of this type of deficit spending is not feasible.

2016-17 Leadership Teams

The District is very appreciative of your service in leading all of the building and district teams. Please take a few moments and respond before the end of the day, May 3, 2017. You may certainly involve other members of your team.

Team Name *

D3 ▼

What was the most important accomplishment of your team for the year?

*

Researching and collecting data on appendix B1 & 2 and time lost in instruction at GMS and GHS.

What do you believe is the most essential work connected to your team that will carry over into 2017-18? *

Data collected on time lost in instruction due to sports and activities because this data is a two year collection. For example, sports and activities that were home this year could be away for the 2017-18 school year. The school improvement survey data will also carry over into 2017-18 due to the fact that data was collected in April, leaving two meetings to disseminate information. Gathering information and data on Measured Progress and PSAT/SAT will be beneficial in guiding district decisions for future assessment purposes.

How effective would you rate the following components of your leadership team work this year? *

1 = Very dissatisfied 5 = Very satisfied

	1	2	3	4	5	N/A
Productive meetings?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
We clearly communicated vision to staff	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
All of our team members were engaged	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
We believed our work was relevant to our mission	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Support from faculty outside the team	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Level we accomplished our goals	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Communication within our team	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Communication between team and faculty	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Any additional comments regarding the year's work for your team?

All team members contributed to the goals of D3 even though it was a rather large group and all voices were heard. Diversity of the team was beneficial in completing tasks and data collection because all levels were represented. Communication between buildings became difficult at times but during meetings we were able to function effectively and efficiently toward our team goals. Travis and I feel as though for people outside of D3, and the co-leader group, we would need to present our findings at faculty meetings in order for them to better understand how D3 functions. We are a "behind the scenes" leadership group that is not as visible as many of the other district teams.

Responses cannot be edited

2016-17 Leadership Teams

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Team Name *

MIL BLT ▼

What was the most important accomplishment of your team for the year?

*

The most important accomplishment of this year was being able to recover from the construction and the creation of a positive environment and culture for both staff and students.

What do you believe is the most essential work connected to your team that will carry over into 2017-18? *

Continuing to improve the Rtl process and solidifying the consistency in the processes.

How effective would you rate the following components of your leadership team work this year? *

1 = Very dissatisfied 5 = Very satisfied

	1	2	3	4	5	N/A
Productive meetings?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
We clearly communicated vision to staff	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
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Communication between team and faculty	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

Any additional comments regarding the year's work for your team?

We have found the work and collaboration of being able to work together as a building leadership team to be extremely rewarding and beneficial for both staff and students. The time together to problem solve and share ideas has been instrumental in helping to form ideas in making decisions for improving Millikin Elementary. This school year would not have been the same had it not been for the time and collaboration spent in our BLT meetings.

Responses cannot be edited

2016-17 Leadership Teams

The District is very appreciative of your service in leading all of the building and district teams. Please take a few moments and respond before the end of the day, May 3, 2017. You may certainly involve other members of your team.

Team Name *

NS BLT ▼

What was the most important accomplishment of your team for the year? *

Achieving our goals and were very responsive to building needs. We also feel that construction planning and flexibility was successful.

What do you believe is the most essential work connected to your team that will carry over into 2017-18? *

Construction planning, curriculum planning (science and eventually social studies)

How effective would you rate the following components of your leadership team work this year? *

1 = Very dissatisfied 5 = Very satisfied

	1	2	3	4	5	N/A
Productive meetings?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
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We believed our work was relevant to our mission	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
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Communication within our team	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Communication between team and faculty	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

Any additional comments regarding the year's work for your team?

We feel that the ELT was a huge benefit.

2016-17 Leadership Teams

The District is very appreciative of your service in leading all of the building and district teams. Please take a few moments and respond before the end of the day, May 3, 2017. You may certainly involve other members of your team.

Team Name *

GMS BLT ▼

What was the most important accomplishment of your team for the year?

*

*The number of professional learning opportunities that were available for teachers to take advantage of beyond TLT planned inservice days.

What do you believe is the most essential work connected to your team that will carry over into 2017-18? *

*The ongoing opportunities for professional learning to transition from direct instruction to facilitation of student-led learning beyond planned inservice days.

As well as the continuation of providing resources and training to support curriculum and instruction in social studies and science.

How effective would you rate the following components of your leadership team work this year? *

1 = Very dissatisfied 5 = Very satisfied

	1	2	3	4	5	N/A
Productive meetings?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
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Communication between team and faculty	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

Any additional comments regarding the year's work for your team?

We would like to thank TLT and the other leadership groups for their hard work and support in helping us manage and work through our Goal A - Reviewing academic programs and content articulation in order to create a technology plan for students in 5th - 9th grades.

This form was created inside of Geneseo CUSD 228.

Responses cannot be edited

2016-17 Leadership Teams

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Team Name *

GHS BLT ▼

What was the most important accomplishment of your team for the year?

*

Helping the staff and students with all of the adjustments and changes that were a part of the Project Leaf construction during the school year.

What do you believe is the most essential work connected to your team that will carry over into 2017-18? *

The new leadership in the building, as well as more adjustments to Project Leaf.

How effective would you rate the following components of your leadership team work this year? *

1 = Very dissatisfied 5 = Very satisfied

	1	2	3	4	5	N/A
Productive meetings?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
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Any additional comments regarding the year's work for your team?

The 2017/18 school year will be a year of adjustments. Adjustments to new leadership, adjustments to the new building, and adjustments to continued budget shortfalls and the impact on numbers of staff & the master schedule.

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2016-17 Leadership Teams

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Team Name *

SW BLT ▼

What was the most important accomplishment of your team for the year?

*

BLT's communication with staff

Construction

Note Taking Process more accessible

Ten Minute Tuesday's

Learning Walks

BLT members pitching in during Mr. Hofer's absence

What do you believe is the most essential work connected to your team that will carry over into 2017-18? *

Construction

Ensuring quarterly faculty meetings powerful and engaging

Continue providing in-house professional development opportunities

How effective would you rate the following components of your leadership team work this year? *

1 = Very dissatisfied 5 = Very satisfied

	1	2	3	4	5	N/A
Productive meetings?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
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Any additional comments regarding the year's work for your team?

We feel like we've had a productive and successful year. We are proud that all four team members have contributed in a positive and meaningful way.

2016-17 Leadership Teams

The District is very appreciative of your service in leading all of the building and district teams. Please take a few moments and respond before the end of the day, May 3, 2017. You may certainly involve other members of your team.

Team Name *

TLT ▼

What was the most important accomplishment of your team for the year?

*

- a. The tech survey took much work to organize prior to delivering it to the staff. We received lots of positive feedback from the staff on how it was delivered.
 - b. The catalog of past leadership professional development (i.e. presenters, logistics, etc.)
 - c. The open line of communication with teachers has been very well received this year. It allowed for self-reflection as teachers were able to tailor their professional development to their specific needs.
-

What do you believe is the most essential work connected to your team that will carry over into 2017-18? *

- a. We feel that much of what we did this year will carry over into the 2017-2018 school year.
 - i. Technology articulation
 - ii. Documentation of PD
 - iii. The realization that we have the resources within to provide PD. We have allowed the experts around us to flourish.

How effective would you rate the following components of your leadership team work this year? *

1 = Very dissatisfied 5 = Very satisfied

	1	2	3	4	5	N/A
Productive meetings?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
We clearly communicated vision to staff	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
All of our team members were engaged	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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Communication between team and faculty	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

Any additional comments regarding the year's work for your team?

Gratitude for funding this year allowing us to do our jobs. The ability to help other buildings with finances as needed.

This form was created inside of Geneseo CUSD 228.

School District Financial Profile

Geneseo CUSD 228
Unit
28-037-2280-26

Located in : Geneseo Henry
Superintendent: Mr. Scott Kuffel

Basis of Accounting: Cash
Under Tax Cap: No

Historical Data

Financial Indicators :

Fund Balance to Revenue Ratio :

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

Total Fund Balance divided by
Total Revenue

2012	2013	2014	2015	2016	Score
0.69	0.653	0.611	0.542	0.599	4
Weighted Score					1.40

The Fund Balance to Revenue Ratio reflects the impact of additional revenues to the existing fund balances of the district. Fund Balances, to a district, can be viewed as savings or checking account balances to the average citizen. A ratio of .25 or greater scores 4, between .25 and .10 scores 3, between .10 and zero scores 2 and a negative fund balance to revenue ratio scores 1.

Expenditure to Revenue Ratio :

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

Total Expenditure divided by
Total Revenues

2012	2013	2014	2015	2016	Score
1.03	1.04	1.082	1.086	1.026	3
Weighted Score					1.05

The Expenditure to Revenue Ratio represents how much the school district is spending for every dollar they are bringing in as revenue. Equal to or less than \$1.00 has a score of 4, between \$1.00 and \$1.10 scores 3, between \$1.10 and \$1.20 scores 2 and spending of greater than \$1.20 scores 1. One-time expenditures made by the district, including construction costs, are included in this ratio. Upon review of the remaining fund balance when deficit spending occurs, the indicator score may be adjusted.

Days Cash on Hand :

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

Cash on Hand divided by
Expenditures per Day

2012	2013	2014	2015	2016	Score
241	226	204	181	210	4
Weighted Score					0.40

Days Cash on Hand reflects the number of days a school district would be able to pay their average bills without any additional revenues. 180 days or greater scores 4, between 90 and 180 scores 3, between 30 and 90 scores 2 and less than 30 days of cash on hand scores 1.

% of Short-Term Borrowing Max. Remaining :

Tax Anticipation Warrants
Short-Term Debt Max. Available

2012	2013	2014	2015	2016	Score
100.00	100.00	100.00	100.00	100.00	4
Weighted Score					0.40

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

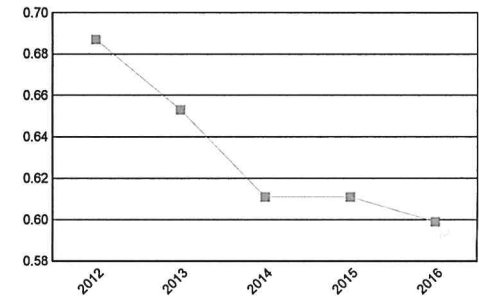
% of Long-Term Debt Margin Remaining :

Long-Term Debt Amount

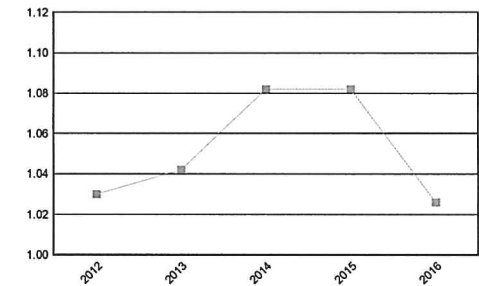
2012	2013	2014	2015	2016	Score
80.40	84.17	88.620	92.66	17.95	1
Weighted Score					0.10

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

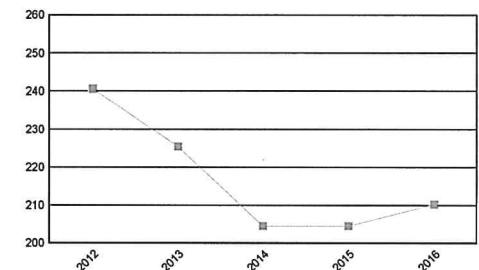
Fund Balance to Revenue Ratio



Expenditure to Revenue Ratio



Days Cash on Hand



FY 15 Profile Score 3.65
FY 16 Profile Score 3.65

Review

School District Financial Profile

Geneseo CUSD 228
Unit
28-037-2280-26

Located in : Geneseo Henry
Superintendent: Mr. Scott Kuffel

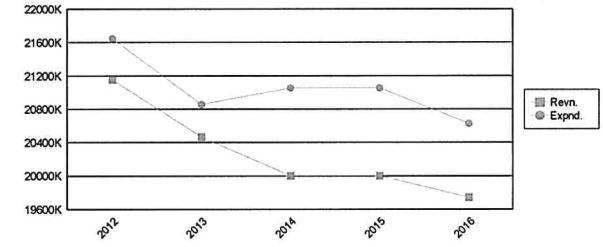
Basis of Accounting: Cash
Under Tax Cap: No

Historical Data

***Operating Funds Summary :**

	2012	2013	2014	2015	2016
Beginning Fund Balance	15,125,670	14,562,490	13,369,785	12,290,139	10,273,457
+ Revenues	21,155,546	20,464,671	19,999,505	19,237,529	19,739,367
- Expenditures	21,648,167	20,859,003	21,054,986	21,264,283	20,624,420
= Results of Operations	(492,621)	(394,332)	(1,055,481)	(2,026,754)	(885,053)
+ Other Receipts and Adjustments	(70,559)	(798,373)	(24,165)	10,072	2,296,189
Ending Fund Balance	14,562,490	13,369,785	12,290,139	10,273,457	11,684,593
Working Cash Ending Fund Balance	4,957,300	3,739,166	3,844,176	1,714,681	2,801,818

Revenues and Expenditures



* The Operating Funds include the Educational, Operations and Maintenance, Transportation and Working Cash Funds. For further analysis of the district's ability to levy and transfer monies into the operations of a district, the Working Cash Fund has been pulled separate below. Districts may transfer money from the working cash fund to any of the operating funds as a loan.

School District Financial Profile

Geneseo CUSD 228
Unit
28-037-2280-26

Located in : Geneseo Henry
Superintendent: Mr. Scott Kuffel

Basis of Accounting: Cash
Under Tax Cap: No

Historical Data

Financial Indicators :

Fund Balance to Revenue Ratio :

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

Total Fund Balance divided by
Total Revenue

	2011	2012	2013	2014	2015	Score
	0.67	0.687	0.653	0.611	0.542	4
						Weighted Score 1.40

The Fund Balance to Revenue Ratio reflects the impact of additional revenues to the existing fund balances of the district. Fund Balances, to a district, can be viewed as savings or checking account balances to the average citizen. A ratio of .25 or greater scores 4, between .25 and .10 scores 3, between .10 and zero scores 2 and a negative fund balance to revenue ratio scores 1.

Expenditure to Revenue Ratio :

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

Total Expenditure divided by
Total Revenues

	2011	2012	2013	2014	2015	Score
	0.98	1.03	1.042	1.082	1.086	3
						Weighted Score 1.05

The Expenditure to Revenue Ratio represents how much the school district is spending for every dollar they are bringing in as revenue. Equal to or less than \$1.00 has a score of 4, between \$1.00 and \$1.10 scores 3, between \$1.10 and \$1.20 scores 2 and spending of greater than \$1.20 scores 1. One-time expenditures made by the district, including construction costs, are included in this ratio. Upon review of the remaining fund balance when deficit spending occurs, the indicator score may be adjusted.

Days Cash on Hand :

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

Cash on Hand divided by
Expenditures per Day

	2011	2012	2013	2014	2015	Score
	246	241	226	204	181	4
						Weighted Score 0.40

Days Cash on Hand reflects the number of days a school district would be able to pay their average bills without any additional revenues. 180 days or greater scores 4, between 90 and 180 scores 3, between 30 and 90 scores 2 and less than 30 days of cash on hand scores 1.

% of Short-Term Borrowing Max. Remaining :

Tax Anticipation Warrants
Short-Term Debt Max. Available

	2011	2012	2013	2014	2015	Score
	100.00	100.00	100.00	100.00	100.00	4
						Weighted Score 0.40

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

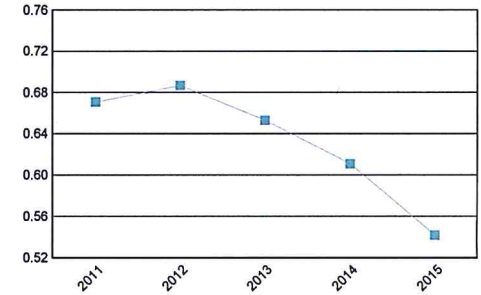
% of Long-Term Debt Margin Remaining :

Long-Term Debt Amount

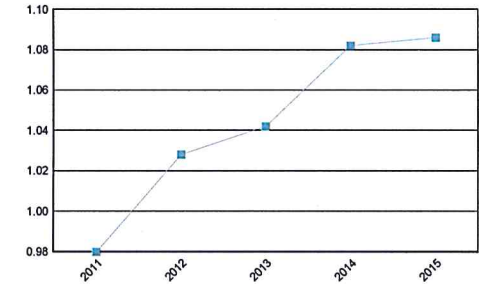
	2011	2012	2013	2014	2015	Score
	77.45	80.40	84.170	88.62	92.66	4
						Weighted Score 0.40

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

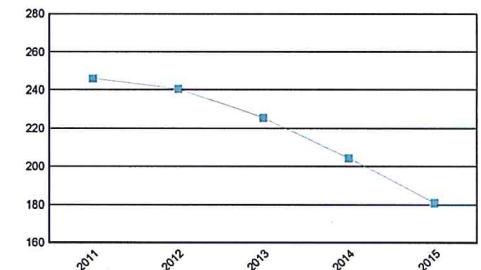
Fund Balance to Revenue Ratio



Expenditure to Revenue Ratio



Days Cash on Hand



FY 14 Profile Score 3.65

FY 15 Profile Score 3.65

Recognition

School District Financial Profile

Geneseo CUSD 228
 Unit
 28-037-2280-26

Located in : Geneseo Henry
 Superintendent: Mr. Scott Kuffel

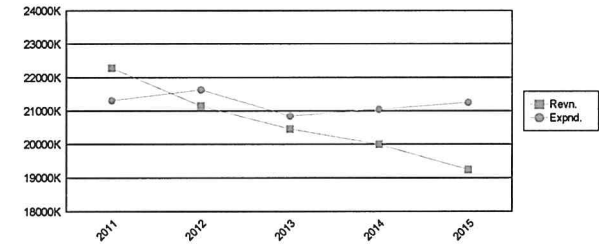
Basis of Accounting: Cash
 Under Tax Cap: No

Historical Data

***Operating Funds Summary :**

	2011	2012	2013	2014	2015
Beginning Fund Balance	12,166,438	15,125,670	14,562,490	13,369,785	12,290,139
+ Revenues	22,295,705	21,155,546	20,464,671	19,999,505	19,237,529
- Expenditures	21,326,190	21,648,167	20,859,003	21,054,986	21,264,283
= Results of Operations	969,515	(492,621)	(394,332)	(1,055,481)	(2,026,754)
+ Other Receipts and Adjustments	1,989,717	(70,559)	(798,373)	(24,165)	10,072
Ending Fund Balance	<u>15,125,670</u>	<u>14,562,490</u>	<u>13,369,785</u>	<u>12,290,139</u>	<u>10,273,457</u>
Working Cash Ending Fund Balance	5,747,003	4,957,300	3,739,166	3,844,176	1,714,681

Revenues and Expenditures



* The Operating Funds include the Educational, Operations and Maintenance, Transportation and Working Cash Funds. For further analysis of the district's ability to levy and transfer monies into the operations of a district, the Working Cash Fund has been pulled separate below. Districts may transfer money from the working cash fund to any of the operating funds as a loan.

District's Comments Regarding the School District Financial Profile

School District Financial Profile

Geneseo CUSD 228
Unit
28-037-2280-26

Located in : Geneseo Henry
Superintendent: Mr. Scott Kuffel

Basis of Accounting: Cash
Under Tax Cap: No

Historical Data

Financial Indicators :

Fund Balance to Revenue Ratio :

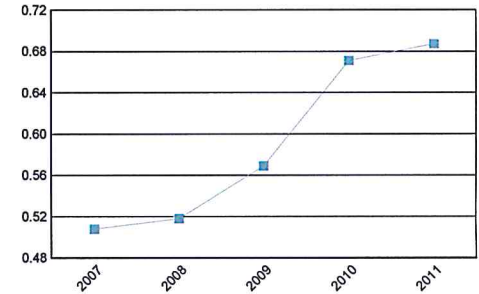
(Includes Educational, Operations & Maintenance, Transportation, Working Cash, and negative IMRF/FICA Funds)

Total Fund Balance divided by	14,474,369
Total Revenue	21,056,742

The Fund Balance to Revenue Ratio reflects the impact of additional revenues to the existing fund balances of the district. Fund Balances, to a district, can be viewed as savings or checking account balances to the average citizen. A ratio of .25 or greater scores 4, between .25 and .10 scores 3, between .10 and zero scores 2 and a negative fund balance to revenue ratio scores 1.

	2008	2009	2010	2011	2012	Score
	0.51	0.518	0.569	0.671	<u>0.687</u>	4
Weighted Score						1.40

Fund Balance to Revenue Ratio



Expenditure to Revenue Ratio :

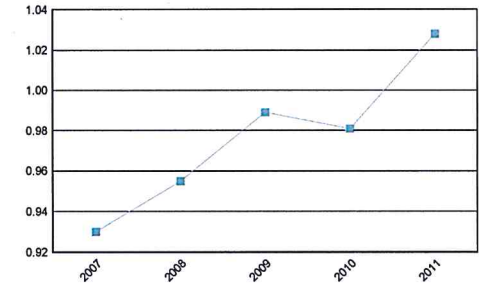
(Includes Educational, Operations & Maintenance, Transportation, and Working Cash Funds)

Total Expenditure divided by	21,648,167
Total Revenues	21,056,742

The Expenditure to Revenue Ratio represents how much the school district is spending for every dollar they are bringing in as revenue. Equal to or less than \$1.00 has a score of 4, between \$1.00 and \$1.10 scores 3, between \$1.10 and \$1.20 scores 2 and spending of greater than \$1.20 scores 1. One-time expenditures made by the district, including construction costs, are included in this ratio. Upon review of the remaining fund balance when deficit spending occurs, the indicator score may be adjusted.

	2008	2009	2010	2011	2012	Score
	0.93	0.96	0.989	0.981	<u>1.028</u>	3
Weighted Score						1.05

Expenditure to Revenue Ratio



Days Cash on Hand :

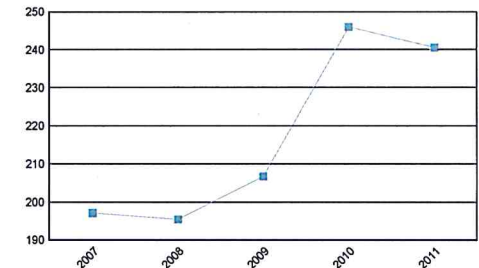
(Includes Educational, Operations & Maintenance, Transportation, and Working Cash Funds)

Cash on Hand divided by	14,466,516
Expenditures per Day	60,134

Days Cash on Hand reflects the number of days a school district would be able to pay their average bills without any additional revenues. 180 days or greater scores 4, between 90 and 180 scores 3, between 30 and 90 scores 2 and less than 30 days of cash on hand scores 1.

	2008	2009	2010	2011	2012	Score
	197	195	207	246	<u>241</u>	4
Weighted Score						0.40

Days Cash on Hand



% of Short-Term Borrowing Max. Remaining :

Tax Anticipation Warrants	0
Short-Term Debt Max. Available	8,302,582

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

	2008	2009	2010	2011	2012	Score
	100.00	100.00	100.00	100.00	<u>100.00</u>	4
Weighted Score						0.40

% of Long-Term Debt Margin Remaining :

Long-Term Debt Amount	8,665,000
-----------------------	-----------

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

	2008	2009	2010	2011	2012	Score
	78.32	82.38	80.100	77.45	<u>80.40</u>	4
Weighted Score						0.40

FY 11 Profile Score 4.00
FY 12 Profile Score 3.65

Recognition

School District Financial Profile

Geneseo CUSD 228
Unit
28-037-2280-26

Located in : Geneseo Henry
Superintendent: Mr. Scott Kuffel

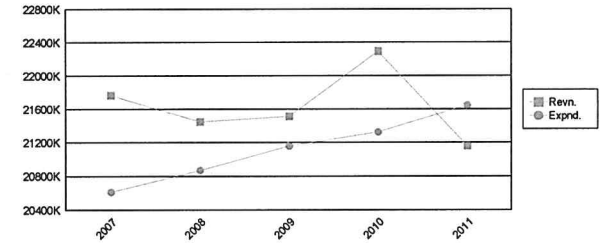
Basis of Accounting: Cash
Under Tax Cap: No

Historical Data

***Operating Funds Summary :**

	2008	2009	2010	2011	2012
Beginning Fund Balance	9,656,227	10,825,186	10,918,432	12,166,438	15,125,670
+ Revenues	21,764,694	21,448,376	21,510,933	22,295,705	21,155,546
- Expenditures	20,610,560	20,869,448	21,157,184	21,326,190	21,648,167
= Results of Operations	1,154,134	578,928	353,749	969,515	(492,621)
+ Other Receipts and Adjustments	14,825	(485,682)	894,257	1,989,717	(70,559)
Ending Fund Balance	10,825,186	10,918,432	12,166,438	15,125,670	14,562,490
Working Cash Ending Fund Balance	4,024,110	4,285,261	4,508,311	5,747,003	4,957,300

Revenues and Expenditures



* The Operating Funds include the Educational, Operations and Maintenance, Transportation and Working Cash Funds. For further analysis of the district's ability to levy and transfer monies into the operations of a district, the Working Cash Fund has been pulled separate below. Districts may transfer money from the working cash fund to any of the operating funds as a loan.

District's Comments Regarding the School District Financial Profile

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) has 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 has 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 is 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 has been 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 have been 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:

- $(FBRR - .1)$ 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.

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.

<u>County</u>	<u>District Name</u>	<u>FY</u>	<u>FBRR</u>	<u>ERR</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>
HENRY	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
	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
	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
	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
	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
	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
	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
	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
IROQUOIS	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
	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

(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>County</u>	<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>
Henry	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
		2014	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
		2013	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
		2012	1.40	1.05	0.40	0.40	0.40	3.65	Recognition
		2011	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
		2010	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
		2009	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
		2008	1.40	1.40	0.40	0.40	0.40	4.00	Recognition
		2007	1.40	1.40	0.30	0.40	0.40	3.90	Recognition
		2006	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
		2005	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
		2004	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
		2003	1.40	1.05	0.30	0.40	0.40	3.55	Recognition
Kane	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
		2014	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
		2013	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
		2012	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
		2011	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
		2010	1.40	1.05	0.40	0.40	0.10	3.35	Review
		2009	1.40	1.40	0.40	0.40	0.10	3.70	Recognition
		2008	1.40	1.05	0.40	0.40	0.10	3.35	Review
		2007	1.40	1.05	0.30	0.40	0.20	3.35	Review
		2006	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
		2005	1.40	1.05	0.30	0.40	0.10	3.25	Review
		2004	1.40	1.40	0.30	0.40	0.20	3.70	Recognition
		2003	1.40	1.40	0.30	0.40	0.20	3.70	Recognition

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

FY 2016
AFR

RCDT	District Name	Education	Operations & Maintenance	Transportation	Working Cash	Total Deficit Spending
28006115002	Princeton ESD 115	(1,204,991)	12,642	(477,422)	123,965	(1,545,806)
28006303026	La Moille CUSD 303	(657,351)	(2,762)	(1,337)	22,491	(638,959)
28006340026	Bureau Valley CUSD 340	(199,064)	(121,775)	(166,144)	68,333	(418,650)
28006500015	Princeton HSD 500	(1,148,871)	106,700	59,916	136,747	(845,508)
28006502017	Hall HSD 502	(576,647)	(85,330)	13,926	58,610	(589,441)
28006505016	Ohio CHSD 505	60,465	(54,374)	3,871	17,368	27,330
28037190002	Colona SD 190	422,063	279	831	22,084	445,257
28037223026	Orion CUSD 223	168,885	(96,010)	(66,191)	75,634	82,318
28037224026	Galva CUSD 224	(584,513)	62,632	8,524	43,353	(470,004)
28037225026	AlWood CUSD 225	(216,015)	17,114	(8,242)	30,983	(176,160)
28037226026	Annawan CUSD 226	(257,008)	34,456	(1,564)	28,326	(195,790)
28037227026	Cambridge CUSD 227	(122,050)	67,646	(37,222)	28,766	(62,860)
28037228026	Geneseo CUSD 228	(611,637)	(161,431)	(198,759)	86,774	(885,053)
28037229026	Kewanee CUSD 229	144,204	199,393	(35,683)	37,679	345,593
28037230026	Wethersfield CUSD 230	(295,143)	5,892	(49)	27,426	(261,874)
28088001026	Bradford CUSD 1	90,272	21,576	37,244	29,432	178,524
28088100026	Stark County CUSD 100	149,719	62,600	34,472	52,222	299,013
30002001022	Cairo USD 1	115,392	5,121	(37,653)	8,604	91,464
30002005026	Egyptian CUSD 5	105,896	24,350	(50,521)		79,725
30039086003	DeSoto Cons SD 86	128,388	(176,217)	(19,092)	8,855	(58,066)
30039095002	Carbondale ESD 95	(466,378)	(165,140)	77,069	8,009	(546,440)
30039130004	Giant City CCSD 130	40,698	33,577	16,613	6,428	97,316
30039140004	Unity Point CCSD 140	(154,817)	(127,869)	(58,331)	38,177	(302,840)
30039165016	Carbondale CHSD 165	(497,687)	33,978	18,324	226,115	(219,270)
30039176026	Trico CUSD 176	(497,822)	(24,697)	68,000	36,344	(418,175)
30039186026	Murphysboro CUSD 186	(388,283)	(27,283)	20,875	73,181	(321,510)
30039196026	Elverado CUSD 196	(307,622)	11,893	27,969	11,253	(256,507)
30073005002	Tamaroa School Dist 5	47,226	(114)	(10,592)	3,331	39,851
30073050002	Pinckneyville SD 50	(167,279)	(350,230)	(45,046)	32,772	(529,783)
30073101016	Pinckneyville CHSD 101	15,279	40,094	(19,604)	50,139	85,908
30073204004	CCSD 204	(73,050)	48,892	26,001	13,444	15,287
30073300026	Duquoin CUSD 300	475,236	(156,929)	3,669	38,056	360,032
30077100026	Century CUSD 100	(70,987)	(20,675)	(71,523)	7,030	(156,155)
30077101026	Meridian CUSD 101	(674,297)	82,974	(28,345)	10,369	(609,299)
30091016004	Lick Creek CCSD 16	(65,400)	(90,780)	6,694	6,919	(142,567)
30091017022	Cobden SUD 17	108,200	(35,186)	(78,514)	16,770	11,270
30091037004	Anna CCSD 37	(89,548)	9,236	31,871	37,966	(10,475)
30091043004	County of Union Sch Dist No43	78,354	467,755	14,654	13,367	574,130
30091066022	Dongola USD 66	(44,895)	23,662	(33,909)	6,092	(49,050)
30091081016	Anna Jonesboro CHSD 81	54,221	(92,041)	72,519	68,523	103,222
30091084026	Shawnee CUSD 84	198,999	(44,190)	(26,852)	28,487	156,444
31045046022	SD U-46	12,861,652	(8,869,646)	(3,974,622)	422,105	439,489
31045101022	Batavia USD 101	(211,795)	1,599,770	209,451		1,597,426
31045129022	Aurora West USD 129	2,453,407	778,211	(2,229,872)		1,001,746
31045131022	Aurora East USD 131	(2,715,594)	3,370,188	(1,028,836)	798,418	424,176
31045300026	CUSD 300	6,654,041	3,492,280	1,132,243	135,074	11,413,638
31045301026	Central CUSD 301	1,362,580	21,557	2,417,966	286,810	4,088,913
31045302026	Kaneland CUSD 302	(2,916,767)	670,107	699,820	102,047	(1,444,793)
31045303026	St Charles CUSD 303	2,112,467	423,185	(71,293)	17,756	2,482,115
31045304026	Geneva CUSD 304	3,251,001	(333,684)	(1,316,194)	40,033	1,641,156
32038003026	Donovan CUSD 3	(6,732)	123,140	40,144	18,200	174,752
32038004026	Central CUSD 4	(980,042)	(42,450)	42,903	61,754	(917,835)
32038006026	Cissna Park CUSD 6	120,350	54,362	(20,008)	15,654	170,358
32038009026	Iroquois County CUSD 9	191,589	(120,061)	(72,546)	44,401	43,383
32038010026	Iroquois West CUSD 10	253,064	(13,086)	(122,203)	40,920	158,695
32038124026	Milford Area PSD 124	(64,439)	7,927	(25,579)	46,433	(35,658)
32038249026	Crescent Iroquois CUSD 249	(28,315)	(38,053)	2,371	9,381	(54,616)
32046001026	Momence CUSD 1	218,443	31,557	(233,968)	50,541	66,573
32046002026	Herscher CUSD 2	(1,098,285)	(44,663)	(891,646)	119,917	(1,914,677)

BASED ON FY 17
BUDGET

RCDT	District Name	Ed Fund	O&M Fund	Transportation Fund	Working Cash Fund	Total Deficit Spending
1501629902500	City of Chicago SD 299	(68,671,932)				(68,671,932)
0601609700200	Oak Park ESD 97	(10,188,290)	513,155	(623,195)	38,000	(10,260,330)
0501605900400	Comm Cons SD 59	(6,088,786)	(3,354,645)	766,225	365,133	(8,312,073)
0701620501700	Thornton Twp HSD 205	(5,472,442)	(3,661,000)	2,741,000	529,000	(5,863,442)
0701614000200	Kirby SD 140	(6,152,470)	(6,735,430)	7,408,100	277,500	(5,202,300)
0601609900200	Cicero SD 99	(3,845,270)	(269,646)	(878,235)	47,000	(4,946,151)
5008201902600	Mascoutah CUD 19	(1,852,350)	(2,600,350)	(213,015)	101,000	(4,564,715)
0701616800400	CCSD 168	(1,027,390)	(3,405,449)	92,044	29,100	(4,311,695)
1902200200200	Bensenville SD 2	(490,315)	(3,843,865)	156,208	16,023	(4,161,949)
3104504602200	SD U-46	1,654,006	(9,040,912)	2,869,719	400,000	(4,117,187)
0601609100200	Forest Park SD 91	(4,463,194)	183,031	62,336	141,650	(4,076,177)
0501606200400	CCSD 62	(9,488,729)	4,256,900	374,000	940,000	(3,917,829)
5409211802400	Danville CCSD 118	(3,999,645)	(173,260)	300,000	163,073	(3,709,832)
0106911702200	Jacksonville SD 117	(3,209,264)	(495,966)	(117,657)	155,490	(3,667,397)
0601608450200	Rhodes SD 84-5	(266,750)	(3,169,400)	(289,250)	100,000	(3,625,400)
3404906002600	Waukegan CUSD 60	(7,363,044)	(2,686,468)	6,210,582	282,508	(3,556,422)
0701622801600	Bremen CHSD 228	(5,733,092)	1,808,700	235,024	190,000	(3,499,368)
4807215002500	Peoria SD 150	(1,156,987)	(1,568,854)	(1,403,908)	677,000	(3,452,749)
4406301500400	McHenry CCSD 15	(3,069,177)	(5,700,300)	5,011,081	465,000	(3,293,396)
1902204500200	SD 45 DuPage County	(1,190,424)	(2,549,996)	446,651	35,000	(3,258,769)
0701617000200	Chicago Heights SD 170	(1,741,402)	(1,362,483)	(60,842)	79,744	(3,084,983)
4908104002200	Moline-Coal Valley CUSD 40	(1,912,931)	(1,244,827)	(293,443)	409,524	(3,041,677)
0701621701600	Argo CHSD 217	(3,590,177)	869,621	(223,853)	97,947	(2,846,462)
2803722802600	Geneseo CUSD 228	(1,818,692)	(673,050)	(344,100)	82,000	(2,753,842)
2403205400200	Morris SD 54	(2,508,155)	(79,653)	(212,135)	106,040	(2,693,903)
4105701002600	Collinsville CUSD 10	(2,759,953)	618,264	(921,206)	371,338	(2,691,557)
4105700702600	Edwardsville CUSD 7	(3,107,596)	59,241	(219,181)	627,857	(2,639,679)
0601608550200	River Grove SD 85-5	252,787	(2,701,026)	(67,442)	4,826	(2,510,855)
0701620601700	Bloom Twp HSD 206	(3,895,598)	1,980,050	(534,125)	700	(2,448,973)
1706408702500	Bloomington SD 87	(2,557,567)	62,694	(381,660)	435,833	(2,440,700)
3505012001700	La Salle-Peru Twp HSD 120	(2,319,191)	(384,785)	961	268,095	(2,434,920)
3104530402600	Geneva CUSD 304	1,062,227	(2,522,080)	(982,633)	40,000	(2,402,486)
1601942702600	Sycamore CUSD 427	(2,882,507)	(478,387)	838,691	201,169	(2,321,034)
5008220301700	O Fallon Twp HSD 203	(2,388,550)	(348,000)	(25,700)	444,000	(2,318,250)
5309030901600	East Peoria CHSD 309	(2,525,257)	6,476	1,488	208,345	(2,308,948)
2602906602500	Canton Union SD 66	(1,865,000)	(336,800)	(164,200)	101,500	(2,264,500)
0701614400200	Prairie-Hills ESD 144	3,639	(2,140,000)	(115,573)	25,000	(2,226,934)
1902206800200	Woodridge SD 68	(1,739,213)	(1,737,444)	895,396	386,802	(2,194,459)
4807231001600	Limestone CHSD 310	(2,148,419)	(85,985)	(19,775)	171,055	(2,083,124)
3404911200200	North Shore SD 112	502,222	(2,670,854)	42,324	84,936	(2,041,372)
0701622901600	Oak Lawn CHSD 229	815,640	(2,797,492)	(99,938)	59,328	(2,022,462)
5609920702600	Peotone CUSD 207U	(1,495,011)	(362,400)	(300,263)	158,008	(1,999,666)
3404918702600	North Chicago SD 187	(2,033,037)	(132,177)	158,293	71,000	(1,935,921)
3505014001700	Ottawa Twp HSD 140	(2,443,644)	57,318	159,186	294,774	(1,932,366)
3507853502600	Putnam County CUSD 535	(1,105,647)	(877,962)	2,267	68,284	(1,913,058)
0701616900200	Ford Heights SD 169	(2,667,849)	(412,269)	1,182,844	11,636	(1,885,638)
5309070902600	Morton CUSD 709	16,527	(1,980,915)	(185,096)	277,850	(1,871,634)
5609920902600	Wilmington CUSD 209U	(1,615,415)	(165,244)	(118,634)	38,493	(1,860,800)
4707123100400	Rochelle CCSD 231	(834,245)	(949,319)	(163,003)	136,911	(1,809,656)
0302620302600	Vandalia CUSD 203	(1,482,444)	(177,800)	(145,284)	59,480	(1,746,048)
0501602800200	Northbrook SD 28	(1,431,450)	(294,278)	(31,725)	16,500	(1,740,953)
190220102600	CUSD 201	(1,136,545)	(466,430)	(77,663)	11,000	(1,669,638)
2403220100400	Minooka CCSD 201	(1,531,574)	(556,044)	40,960	394,676	(1,651,982)
3505014100200	Ottawa ESD 141	(1,285,074)	(462,740)	(33,481)	133,515	(1,647,780)
0601623401600	Ridgewood CHSD 234	(199,004)	(1,116,125)	(315,851)	42,431	(1,588,549)
5310200602600	Fieldcrest CUSD 6	(1,098,173)	(403,745)	(159,417)	73,894	(1,587,441)
1902208601700	Hinsdale Twp HSD 86	(1,355,409)	(218,548)	(62,218)	58,943	(1,577,232)
0701614300200	Middlethian SD 143	(1,337,414)	(10,991)	(245,989)	25,194	(1,569,200)
2800611500200	Princeton ESD 115	(1,582,721)	(126,290)	24,160	122,872	(1,561,979)
2403210101600	Morris CHSD 101	(1,922,165)	125,530	59,786	200,500	(1,536,349)
5609907000400	Laraway CCSD 70C	(1,715,337)	265,014	(174,987)	97,876	(1,527,434)

RCDT	District Name	Ed Fund	O&M Fund	Transportation Fund	Working Cash Fund	Total Deficit Spending
4105700802600	Bethalto CUSD 8	(1,202,561)	(158,129)	(258,030)	98,527	(1,520,193)
1601942802600	DeKalb CUSD 428	(3,933,639)	(2,616,910)	4,744,041	309,171	(1,497,337)
2106100102600	Massac UD 1	(1,564,410)	29,000	88	70,601	(1,464,721)
5309030301600	Pekin CSD 303	(602,515)	(808,255)	(69,110)	18,000	(1,461,880)
3404912101700	Warren Twp HSD 121	(1,691,062)	123,685	133,478	5,000	(1,428,899)
0501602600200	River Trails SD 26	(2,558,212)	2,568	1,137,597	4,000	(1,414,047)
3404903400400	Antioch CCSD 34	(1,966,932)	(461,507)	894,986	134,803	(1,398,650)
0501602500200	Arlington Heights SD 25	(4,135,556)	2,580,967	135,591	50,500	(1,368,498)
3404912401600	Grant CHSD 124		(1,229,495)	(336,938)	220,620	(1,345,813)
1706401602600	Olympia CUSD 16	(1,487,819)			147,000	(1,340,819)
0301100302600	Taylorville CUSD 3	(500,193)	(582,059)	(377,961)	125,625	(1,334,588)
1705300802600	Prairie Central CUSD 8	(768,644)	(58,417)	(625,381)	134,431	(1,318,011)
4908103001700	United Twp HSD 30	(1,144,792)	(319,378)	(119,525)	270,600	(1,313,095)
0410132002600	County of Winnebago SD 320	(33,245)	(1,293,271)		37,527	(1,288,989)
4105700102600	Roxana CUSD 1	(1,184,833)	12,214	(104,636)	6,800	(1,270,455)
0701622701700	Rich Twp HSD 227	(5,636,225)	377,057	3,589,113	405,340	(1,264,715)
0501603000200	Northbrook/Glenview SD 30	(17,925)	(1,293,700)	42,132	10,000	(1,259,493)
3304820502600	Galesburg CUSD 205	(1,220,421)	243,464	(434,876)	205,442	(1,206,391)
4406315401600	Marengo CHSD 154	(605,986)	(711,624)	152,462		(1,165,148)
5106520202600	Porta CUSD 202	(1,349,153)	10,935	91,720	88,033	(1,158,465)
0501607350200	Skokie SD 73-5	(2,776,870)	(544,256)	2,023,750	188,000	(1,109,376)
0701613500200	Orland SD 135	(1,721,158)	(29,522)	596,802	62,565	(1,091,313)
3505012400200	Peru ESD 124	(971,308)	(126,244)	(75,245)	85,800	(1,086,997)
1902208801600	DuPage HSD 88	73,787	(656,408)	(533,942)	31,437	(1,085,126)
2403211101600	Minooka CHSD 111	(1,394,065)	(627,446)	320,876	617,422	(1,083,213)
4506700502600	Waterloo CUSD 5	(322,325)	(823,601)	(143,855)	208,302	(1,081,479)
4807232702600	Illini Bluffs CUSD 327	(778,215)	(213,386)	(151,685)	64,560	(1,078,726)
0501603700200	Avoca SD 37	(677,125)	(348,499)	(40,325)	1,618	(1,064,331)
0701615200200	Harvey SD 152	(455,814)	(657,697)	17,754	39,300	(1,056,457)
0800831402600	West Carroll CUSD 314	(864,234)	(182,055)	(95,057)	85,400	(1,055,946)
0302504002600	Effingham CUSD 40	(345,177)	(197,497)	(688,988)	217,676	(1,013,986)
1902210001600	Fenton CHSD 100	(178,810)	(315,025)	(478,446)	5,000	(967,281)
0601610200200	La Grange SD 102	(364,786)	(1,056,109)	365,634	90,000	(965,261)
0701614700200	W Harvey-Dixmoor PSD 147	(923,518)	(90,750)	43,269	25,000	(945,999)
0501606800200	Skokie SD 68	(1,429,942)	103,229	23,278	366,900	(936,535)
5609915900200	Mokena SD 159	(283,726)	(427,034)	(290,221)	68,993	(931,988)
5008211900200	Belle Valley SD 119	(765,418)	(198,500)	8,560	41,700	(913,658)
1902201200200	Roselle SD 12	(960,066)	45,102	(2,739)	5,000	(912,703)
1902218000400	CCSD 180	(426,704)	(586,300)	125,200	100	(887,704)
3203800902600	Iroquois County CUSD 9	(587,990)	(262,001)	(81,830)	45,930	(885,891)
0501605700200	Mount Prospect SD 57	(1,876,300)	1,203,121	(210,831)	3,999	(880,011)
4105701102600	Alton CUSD 11	(1,089,646)	337,242	(445,621)	339,095	(858,930)
0601608000200	Norridge SD 80	(840,031)	(83,489)	55,957	10,032	(857,531)
17053006J2600	Tri Point CUSD 6-J	(911,459)	(43,309)	64,897	32,702	(857,169)
4105701401600	East Alton-Wood River CHSD 14	(858,833)	(20,737)	(41,994)	80,838	(840,726)
0701614200200	Forest Ridge SD 142	(839,665)	1,335	(25,207)	31,650	(831,887)
56099201U2600	Crete Monee CUSD 201U	(2,873,384)	(10,727)	1,789,217	272,932	(821,962)
5306018902600	Illini Central CUSD 189	(765,817)	(5,536)	(87,062)	40,585	(817,830)
3505900502600	Henry-Senachwine CUSD 5	(783,673)	(31,290)	(55,608)	62,398	(808,173)
4005600102600	Carlinville CUSD 1	(725,215)	(101,697)	6,868	12,774	(807,270)
0107501202600	Western CUSD 12	(505,098)	(24,744)	(243,405)	25,620	(747,627)
5008211300200	Wolf Branch SD 113	(371,777)	(415,858)	(41,820)	90,290	(739,165)
3104530202600	Kaneland CUSD 302	(2,300,196)	(691,867)	2,154,273	98,876	(738,914)
4004210002600	Jersey CUSD 100	(803,922)	61,789	(130,050)	152,700	(719,483)
0306800302600	Hillsboro CUSD 3	(703,699)	65	(90,292)	96,000	(697,926)
3303623502600	West Central CUSD 235	(424,262)	(115,300)	(202,425)	49,966	(692,021)
5309007600200	Creve Coeur SD 76	(645,052)	700	(73,872)	32,670	(685,554)
5108401002600	Auburn CUSD 10	(660,574)	(60,640)	5,840	48,400	(666,974)
3003914000400	Unity Point CCSD 140	(523,491)	(96,700)	(75,200)	36,000	(659,391)
2803722402600	Galva CUSD 224	(688,491)	31,425	(34,892)	47,043	(644,915)
2808810002600	Stark County CUSD 100	(487,211)	(171,909)	(26,470)	50,747	(634,843)

RCDT	District Name	Ed Fund	O&M Fund	Transportation Fund	Working Cash Fund	Total Deficit Spending
5609909200200	Will County SD 92	21,056	16,229	(683,911)	18,378	(628,248)
3203800402600	Central CUSD 4	(584,255)	(55,943)	(51,702)	64,329	(627,571)
2800650001500	Princeton HSD 500	(805,542)	34,541	22,812	126,148	(622,041)
2800630302600	La Moille CUSD 303	(360,937)	(286,199)	3,792	22,473	(620,871)
0701615300200	Homewood SD 153	(738,245)	(449,795)	429,787	140,200	(618,053)
3404912801600	CHSD 128	(5,076,761)	4,593,895	(1,519,200)	1,385,000	(617,066)
0701615900200	ESD 159	(2,999,991)	(709,973)	2,920,721	175,000	(614,243)
5008209000400	O Fallon CCSD 90	(743,641)	(133,387)	(4,399)	275,766	(605,661)
0902701002600	Paxton-Buckley-Loda CUD 10	(590,950)	(23,269)	(68,519)	78,693	(604,045)
5309008600200	East Peoria SD 86	(599,875)	(126,134)	30,555	91,803	(603,651)
4705227502600	Ashton-Franklin Center CUSD 275	(355,097)	(159,121)	(125,925)	44,988	(595,155)
3204600202600	Herscher CUSD 2	(384,032)	(229,335)	(111,985)	131,567	(593,785)
5008207000400	Freeburg CCSD 70	(684,912)	2,415	13,908	83,904	(584,685)
3505900702600	Midland CUSD 7	(325,332)	(265,324)	(48,773)	57,148	(582,281)
3204630701600	Bradley Bourbonnais CHSD 307	(460,274)	82,761	(220,840)	20,787	(577,566)
3905501102600	Warrensburg-Latham CUSD 11	(593,991)	(56,080)	15,325	64,300	(570,446)
4507914002600	Sparta CUSD 140	(436,417)	(198,662)	19,222	47,500	(568,357)
2102819602600	Sesser-Valier CUSD 196	(579,730)			14,900	(564,830)
4908103700200	East Moline SD 37	3,292	(456,876)	(277,964)	168,236	(563,312)
1902206200200	Gower SD 62	(783,097)	282,086	(55,453)		(556,464)
3907402502600	Monticello CUSD 25	(550,088)	(223,300)	25,000	195,000	(553,388)
2803723002600	Wethersfield CUSD 230	(470,050)	(74,700)	(33,400)	25,700	(552,450)
1108700102600	Windsor CUSD 1	(230,293)	(295,831)	(46,971)	21,363	(551,732)
1706400502600	McLean County USD 5	1,104,953	684,839	(3,417,150)	1,078,157	(549,201)
4707122002600	Oregon CUSD 220	(395,249)	(244,336)	11,780	91,118	(536,687)
4705217002200	Dixon USD 170	(324,254)	(299,539)	(93,936)	183,695	(534,034)
1902206600200	Center Cass SD 66	(48,951)	(418,353)	(102,369)	36,900	(532,773)
0901000302600	Mahomet-Seymour CUSD 3	(525,841)	(63,720)	(95,033)	170,977	(513,617)
3304820202600	Knoxville CUSD 202	(56,519)	(436,110)	(65,113)	50,044	(507,698)
5108400102600	Tri City CUSD 1	(562,497)	12,975	24,710	20,100	(504,712)
2403207301700	Gardner S Wilmington Twp HSD 73	(382,150)	(9,438)	(139,459)	27,302	(503,745)
4807232502600	Peoria Heights CUSD 325	(508,487)	6,295	22,891		(479,301)
3505004400200	Streator ESD 44	(480,331)	(46,605)	(22,381)	71,269	(478,048)
4709800302600	Prophetstown-Lyndon-Tampico CUSD3	(261,152)	(213,538)	(44,395)	46,624	(472,461)
1309509901600	Nashville CHSD 99	(425,698)	(34,700)	(81,200)	70,500	(471,098)
4709800602600	Morrison CUSD 6	(291,261)	(186,672)	(54,572)	62,787	(469,718)
3007305000200	Pinckneyville SD 50	(215,500)	(284,876)	12	33,729	(466,635)
4005600802600	Bunker Hill CUSD 8	(191,250)	(244,200)	(51,700)	27,000	(460,150)
4807226502600	Farmington Central CUSD 265	(510,186)	100,280	(122,138)	80,914	(451,130)
1706400402600	Heyworth CUSD 4	(639,425)	193,897	(41,761)	45,100	(442,189)
5008207701600	Freeburg CHSD 77	(513,194)	(88,160)	33,150	127,172	(441,032)
1304120101700	Mt Vernon Twp HSD 201	(345,313)	(121,605)	(141,973)	167,887	(441,004)
0501603400400	Glenview CCSD 34	(713,370)	154,692	94,296	25,500	(438,882)
5008218100200	Signal Hill SD 181	(275,214)	(203,744)	20,090	20,021	(438,847)
1205102002600	Lawrence County CUD 20	(212,948)	(183,604)	(73,901)	36,775	(433,678)
2608500502600	Schuyler-Industry CUSD 5	(172,786)	76,741	(392,515)	59,717	(428,843)
3505028900400	Mendota CCSD 289	(494,018)	39,475	(94,170)	127,500	(421,213)
0302502002600	Beecher City CUSD 20	(595,650)	97,855	52,240	29,040	(416,515)
5609909100200	Lockport SD 91	(330,480)	(73,118)	(25,551)	13,872	(415,277)
0306800202600	Panhandle CUSD 2	(365,996)	(25,333)	(43,790)	30,309	(404,810)
5008211800200	Belleville SD 118	(1,191,054)	48,187	579,453	164,541	(398,873)
5609920300400	Elwood CCSD 203	(344,998)	(57,923)	(16,785)	26,139	(393,567)
3204600502600	Manteno CUSD 5	(154,593)	(7,369)	(243,299)	12,493	(392,768)
3009108402600	Shawnee CUSD 84	(313,059)	(44,601)	(62,770)	30,595	(389,835)
3203801002600	Iroquois West CUSD 10	126,051	51,442	(606,661)	41,881	(387,287)
4807232102600	Il Valley Central USD 321	(364,192)	(20,852)	(134,050)	134,650	(384,444)
0701621001700	Lemont Twp HSD 210	279,596	(684,050)	13,927	13,546	(376,981)
3003909500200	Carbondale ESD 95	(324,368)	(48,117)	(41,475)	38,671	(375,289)
4005600702600	Gillespie CUSD 7	(333,299)	(101,000)	28,900	30,600	(374,799)

RCDT	District Name	Ed Fund	O&M Fund	Transportation Fund	Working Cash Fund	Total Deficit Spending
5306012602600	Havana CUSD 126	(519,119)	89,835	16,182	39,108	(373,994)
1902204800200	Salt Creek SD 48	(33,579)	(379,148)	39,704	252	(372,771)
5108401102600	Pawnee CUSD 11	(460,734)	4,559	50,689	36,593	(368,893)
0901016900400	St Joseph CCSD 169	(352,772)	(20,388)	5,828		(367,332)
0410113100400	Kinnikinnick CCSD 131	23,112	(162,358)	(224,846)	2,350	(361,742)
5310201102600	El Paso-Gridley CUSD 11	(407,459)	44,209	(77,601)	79,244	(361,607)
1102309502500	Paris-Union SD 95	(177,613)	(69,878)	(146,283)	34,051	(359,723)
56099033C0400	Homer CCSD 33C	(409,014)	82,791	(49,300)	18,594	(356,929)
2009620002600	North Wayne CUSD 200	(320,926)	(29,321)	(19,525)	14,891	(354,881)
3003917602600	Trico CUSD 176	(153,227)	(114,674)	(123,650)	37,000	(354,551)
2803722602600	Annawan CUSD 226	(319,226)	(28,540)	(33,900)	27,800	(353,866)
4003101002600	Greenfield CUSD 10	(250,380)	(49,983)	(79,754)	27,107	(353,010)
0701612400200	Evergreen Park ESD 124	(2,940,532)	(163,641)	2,541,402	216,182	(346,589)
1702001802600	Blue Ridge CUSD 18	(334,527)	(117,647)	37,758	68,991	(345,425)
4807206900200	Pleasant Hill SD 69	(282,640)	(23,177)	(44,090)	7,811	(342,096)
3404911400200	Fox Lake GSD 114	(316,556)	148,678	(276,207)	102,036	(342,049)
1902206100200	Darien SD 61	(210,185)	(168,490)	36,671		(342,004)
0701614500200	Arbor Park SD 145	262,843	(599,515)	(18,990)	15,000	(340,662)
4908103400200	Silvis SD 34	(263,380)	(84,350)	(28,360)	35,750	(340,340)
5108401402600	Riverton CUSD 14	(243,721)	(50,749)	(45,406)		(339,876)
0901000102600	Fisher CUSD 1	(359,980)	18,825	6,234	8,312	(326,609)
1902201500200	Marquardt SD 15	(4,805,000)	(358,000)	4,607,000	231,000	(325,000)
0701612800200	Palos Heights SD 128	(120,188)	(248,667)	31,180	13,043	(324,632)
5008206002600	New Athens CUSD 60	(394,251)	88,560	(51,390)	35,191	(321,890)
4003100102600	Carrollton CUSD 1	(343,695)	3,666	10,105	9,865	(320,059)
4506700302600	Valmeyer CUSD 3	(282,814)	9,409	(74,507)	29,046	(318,866)
5008210400200	Central SD 104	(545,073)	190,318	(41,510)	78,045	(318,220)
0701622001700	Reavis Twp HSD 220	(190,858)	6,367	(519,100)	389,000	(314,591)
24032024C0400	Nettle Creek CCSD 24C	(76,785)	(233,208)	(24,137)	19,735	(314,395)
1706400202600	LeRoy CUSD 2	(454,183)	59,240	28,595	52,025	(314,323)
4807230902600	Brimfield CUSD 309	(100,958)	(194,356)	(72,848)	54,482	(313,680)
1304100200400	Rome CCSD 2	(177,017)	(119,429)	(15,915)	100	(312,261)
1601942502600	Indian Creek CUSD 425	(228,194)	(3,400)	(79,300)	50	(310,844)
4807206300200	Norwood ESD 63	(139,802)	(170,793)	(25,710)	26,407	(309,898)
3000200102200	Cairo USD 1	(210,674)	(52,308)	(53,545)	8,361	(308,166)
3505012500200	Oglesby ESD 125	(282,436)	(37,251)	(16,334)	28,532	(307,489)
5309005000200	District 50 Schools	51,436	(289,208)	(87,104)	23,000	(301,876)
4105700302600	Venice CUSD 3	(128,971)	(146,444)	(29,441)	5,402	(299,454)
2602900302600	CUSD 3 Fulton County	(384,146)	16,768	50,296	21,563	(295,519)
5310214002600	Eureka CUD 140	(604,685)	71,666	929	240,729	(291,361)
1705343500400	Odell CCSD 435	(153,852)	(48,903)	(99,525)	11,000	(291,280)
3204625600400	St Anne CCSD 256	(317,896)	8,963		23,016	(285,917)
3505015000200	Marseilles ESD 150	(354,543)	81,284	(37,593)	25,303	(285,549)
4005600902600	Southwestern CUSD 9	(279,901)	2,322	(70,795)	64,359	(284,015)
5008210500200	Pontiac-W Holliday SD 105	(286,158)	(94,569)	(24,367)	121,181	(283,913)
4908104102500	Rock Island SD 41	(918,517)	8,916	361,589	264,716	(283,296)
1601942402600	Genoa Kingston CUSD 424	(174,840)	(24,890)	(108,058)	26,900	(280,888)
2404706600400	Newark CCSD 66	(237,179)	(32,929)	(44,849)	35,989	(278,968)
3505028001700	Mendota Twp HSD 280	(402,530)	60,519	(43,028)	106,933	(278,106)
3505012200200	La Salle ESD 122	19,974	(298,558)	(37,047)	47,337	(268,294)
2603431700400	Carthage ESD 317	(294,603)	34,834	(48,077)	40,101	(267,745)
1305840102600	South Central CUD 401	(178,506)	(6,280)	(109,319)	29,000	(265,105)
3404907600200	Diamond Lake SD 76	(378,922)	(25,626)	17,970	121,800	(264,778)
2803722502600	AlWood CUSD 225	(301,426)	295	5,469	31,250	(264,412)
1305860001600	Salem CHSD 600	(269,524)	(847)	(81,900)	89,506	(262,765)
4709800202600	River Bend CUSD 2	(179,414)	(61,313)	(75,825)	54,514	(262,038)
5008213000400	Smithton CCSD 130	(313,147)	1,956	3,400	45,778	(262,013)
1301400102600	Carlyle CUSD 1	(252,606)	(3,959)	(73,937)	70,364	(260,138)
0701610900200	Indian Springs SD 109	(504,973)	38,569	11,640	199,008	(255,756)
2110000402600	Herrin CUSD 4	(272,716)	2,709	24,030	1,700	(244,277)
2602900202600	V I T CUSD 2	(137,836)	(46,982)	(73,513)	17,250	(241,081)

RCDT	District Name	Ed Fund	O&M Fund	Transportation Fund	Working Cash Fund	Total Deficit Spending
5409201102600	Hoopston Area CUSD 11	(245,144)	(7,600)	(25,562)	37,740	(240,566)
4707121201700	Rochelle Twp HSD 212	(358,209)	(63,476)		182,500	(239,185)
3505009500400	Grand Ridge CCSD 95	(223,814)	(811)	(51,588)	37,574	(238,639)
0601608400200	Franklin Park SD 84	(1,722,000)	39,100	1,303,500	144,000	(235,400)
4908120002600	Sherrard CUSD 200	(58,912)	(326,024)	76,221	75,567	(233,148)
0107501002600	Pikeland CUSD 10	(108,510)	(54,350)	(126,018)	56,600	(232,278)
4005600202600	Northwestern CUSD 2	(206,345)	(40,830)	3,350	14,200	(229,625)
0300300102600	Mulberry Grove CUSD 1	(119,830)	(16,750)	(105,360)	13,090	(228,850)
0701615450200	Burnham SD 154-5	(108,978)	(86,800)	(37,800)	7,835	(225,743)
2106103802600	Joppa-Maple Grove UD 38	(98,390)	(13,895)	(125,281)	14,660	(222,906)
1305800100300	Raccoon Cons SD 1	(45,978)	(143,604)	(43,782)	11,110	(222,254)
0901013000400	Thomasboro CCSD 130	(249,724)	6,609	10,174	11,552	(221,389)
2403200102600	Coal City CUSD 1	(72,400)	118,735	(302,811)	38,334	(218,142)
0501607300200	East Prairie SD 73	52,313	(115,171)	(226,626)	72,309	(217,175)
0302503002600	Dieterich CUSD 30	(132,131)	(57,900)	(43,387)	17,452	(215,966)
1305810002600	Patoka CUSD 100	(144,451)	(77,880)	(10,882)	17,860	(215,353)
0302501002600	Altamont CUSD 10	(329,867)	11,808	73,030	33,559	(211,470)
4908102900200	Hampton SD 29	(17,810)	(222,974)	11,743	19,768	(209,273)
1102130202600	Villa Grove CUSD 302	(198,763)	18,800	(63,958)	36,275	(207,646)
4807206600200	Bartonville SD 66	(109,432)	(94,590)	(18,200)	15,900	(206,322)
1902208900400	CCSD 89	(477,243)	485,417	(212,256)		(204,082)
2009334802600	Wabash CUSD 348	(49,100)	(220,010)	497	65,550	(203,063)
3009101702200	Cobden SUD 17	(10,982)	(125,637)	(81,893)	16,477	(202,035)
4807231600400	Limestone Walters CCSD 316	(169,372)	(56,358)	3,302	20,977	(201,451)
0601608600200	Union Ridge SD 86	(165,240)	(103,229)	(19,290)	92,500	(195,259)
5108401602600	New Berlin CUSD 16	(117,641)	(52,445)	(87,335)	63,700	(193,721)
0601610300200	Lyons SD 103	(637,100)	(330,200)	585,500	189,800	(192,000)
24032060C0400	Saratoga CCSD 60C	(319,005)	66,070	(29,020)	90,275	(191,680)
1201700402600	Oblong CUSD 4	(97,697)	(18,031)	(101,378)	29,632	(187,474)
3505006500400	Allen-Otter Creek CCSD 65	(110,611)	(77,998)	(25,416)	27,675	(186,350)
4000704002600	Calhoun CUSD 40	(90,382)	(75,205)	(39,940)	19,316	(186,211)
0410132102600	Pecatonica CUSD 321	(370,117)	125,474	22,698	35,812	(186,133)
2800609400400	Ladd CCSD 94	(126,781)	(107,261)	32,819	17,764	(183,459)
0106900102600	Franklin CUSD 1	(189,814)	(11,705)	(1,372)	20,991	(181,900)
5310200100400	Metamora CCSD 1	(259,992)	39,120	(42,870)	82,115	(181,627)
4507913802600	Steeleville CUSD 138	(247,876)	19,815	35,610	13,045	(179,406)
0300300202600	Bond County CUSD 2	(107,027)	(72,070)	(81,864)	81,960	(179,001)
2800609900400	Spring Valley CCSD 99	(160,461)	(2,358)	(50,594)	34,982	(178,431)
1705409200400	West Lincoln-Broadwell ESD 92	(152,947)	(16,660)	(4,500)		(174,107)
3505021000400	Miller Twp CCSD 210	(259,800)	37,900	22,134	27,000	(172,766)
3905500202600	Maroa Forsyth CUSD 2	(361,300)	61,000	30,300	98,000	(172,000)
2808800102600	Bradford CUSD 1	(133,900)	(37,500)	(28,500)	29,750	(170,150)
2009611200400	Fairfield PSD 112	(98,096)	(46,850)	(48,650)	28,715	(164,881)
2110000502600	Carterville CUSD 5	2,902	(171,395)	4,645	2,745	(161,103)
1201302502600	North Clay CUSD 25	(92,632)	2,360	(81,603)	20,155	(151,720)
4105700202600	Triad CUSD 2	(679,150)	(40,600)	346,500	222,100	(151,150)
4709814500400	Montmorency CCSD 145	(169,657)	18,331	(18,511)	20,596	(149,241)
1201301002600	Clay City CUSD 10	(205,185)	26,820	16,700	12,600	(149,065)
5008218802200	Brooklyn UD 188	(152,482)	230	1,007	2,380	(148,865)
3204600102600	Momence CUSD 1	16,448	(55,043)	(159,829)	52,288	(146,136)
5306019102600	Midwest Central CUSD 191	(449,330)	64,000	193,000	47,090	(145,240)
0306801202600	Litchfield CUSD 12	(368,872)	98,685	61,068	65,686	(143,433)
1705402700200	Lincoln ESD 27	8,612	(158,426)	1,371	5,300	(143,143)
0902700502600	Gibson City-Melvin-Sibley CUSD 5	(337,022)	209,450	(75,075)	60,400	(142,247)
1301400302600	Wesclin CUSD 3	(30,106)	(23,106)	(159,604)	71,166	(141,650)
1301414150200	St Rose SD 14-15	(114,539)	(28,398)	(12,091)	14,399	(140,629)
2603430701600	Illini West H S Dist 307	(108,949)	(104,400)	8,636	64,850	(139,863)
1305813500200	Centralia SD 135	(286,540)	112,062	(21,388)	56,693	(139,173)
2009600600400	New Hope CCSD 6	(141,048)	16,942	(23,311)	8,933	(138,484)
2102811500400	Ewing Northern CCSD 115	(90,048)	(32,371)	(22,345)	9,218	(135,546)

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