

Financial Profile Scores - (Unadjusted) by District Name

TOTALS: Recognition = 589 Review = 163 Early Warning = 74 Watch = 36 (862 Districts)

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Abingdon CUSD 217	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
A-C Central CUSD 262	2013	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
	2012	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Addison SD 4	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Adlai E Stevenson HSD 125	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Akin CCSD 91	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Albers SD 63	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Alden Hebron SD 19	2013	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Allendale CCSD 17	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Allen-Otter Creek CCSD 65	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Alsip-Hazlgrn-Oaklwn SD 126	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Altamont CUSD 10	2013	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	We continue to see days cash on hand decrease due to being short funded by the State of Illinois. Revenues to Expenditure Ratio is low due to decreased State funding.
	2012	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	
Alton CUSD 11	2013	0.7	1.05	0.2	0.4	0.2	2.55	Watch	
	2012	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	
AIWood CUSD 225	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Amboy CUSD 272	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Anna CCSD 37	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Anna Jonesboro CHSD 81	2013	1.4	0.7	0.3	0.4	0.3	3.1	Review	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Annawan CUSD 226	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Antioch CCSD 34	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Aptakisic-Tripp CCSD 102	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Arbor Park SD 145	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Arcola CUSD 306	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Argenta-Oreana CUSD 1	2013	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Argenta-Oreana CUSD 1	2012	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
Argo CHSD 217	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Arlington Heights SD 25	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Armstrong Twp HSD 225	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Armstrong-Ellis Cons SD 61	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Arthur CUSD 305	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Ashley CCSD 15	2013	0.7	1.05	0.1	0.4	0.4	2.65	Early Warning	
	2012	1.05	0.7	0.2	0.4	0.4	2.75	Early Warning	
Ashton-Franklin Center CUSD 275	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Astoria CUSD 1	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Athens CUSD 213	2013	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Atwood Hammond CUSD 39	2013	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	
	2012	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Atwood Heights SD 125	2013	1.4	1.05	0.4	0.4	0.1	3.35	Review	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Auburn CUSD 10	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Auburn CUSD 10	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Aurora East USD 131	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Aurora West USD 129	2013	1.05	1.4	0.3	0.4	0.2	3.35	Review	
	2012	1.05	1.05	0.3	0.4	0.2	3	Early Warning	
Aviston SD 21	2013	1.4	1.05	0.4	0.4	0.2	3.45	Review	
	2012	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Avoca SD 37	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Avon CUSD 176	2013	1.4	0.35	0.3	0.1	0.1	2.25	Watch	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Ball Chatham CUSD 5	2013	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	
	2012	1.05	0.7	0.2	0.4	0.3	2.65	Early Warning	
Bannockburn SD 106	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Barrington CUSD 220	2013	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Bartelso SD 57	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Bartonville SD 66	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Batavia USD 101	2013	1.4	1.05	0.3	0.4	0.2	3.35	Review	
	2012	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Beach Park CCSD 3	2013	0.7	1.05	0.1	0.4	0.3	2.55	Watch	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Beach Park CCSD 3	2012	0.7	1.05	0.1	0.4	0.3	2.55	Watch	
Beardstown CUSD 15	2013	1.4	1.05	0.3	0.4	0.2	3.35	Review	Beardstown CUSD #15 continues to struggle financially due to the reduction in revenues from the State of Illinois. Due to being a high poverty district, the reduction in State Aid hits our district hard. As long as the State continues to underfund our district, we are going to have to continue to cut funds to programs and classrooms. We will also have to reduce staff and most likely close one building.
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Beecher City CUSD 20	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Beecher CUSD 200U	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Belle Valley SD 119	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Belleville SD 118	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Belleville Twp HSD 201	2013	1.05	1.4	0.2	0.4	0.2	3.25	Review	
	2012	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	
Bellwood SD 88	2013	1.05	0.7	0.2	0.4	0.1	2.45	Watch	
	2012	0	0	0	0	0	0	Watch	
Belvidere CUSD 100	2013	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
	2012	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
Bement CUSD 5	2013	1.05	1.05	0.2	0.4	0.4	3.1	Review	
	2012	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
Benjamin SD 25	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Bensenville SD 2	2013	1.4	1.05	0.4	0.4	0.1	3.35	Review	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Benton CCSD 47	2013	1.4	0.7	0.3	0.4	0.3	3.1	Review	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Benton Cons HSD 103	2013	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	The State of Illinois paid one of the two Categorical Grant payments that were owed. This payment makes the revenue for this particular year higher than normal and allowed us to finish in "the black". While we are thrilled to get one of the owed payments, it does make FY2013 look better than it was in reality.
	2012	1.05	1.05	0.2	0.4	0.4	3.1	Review	
Berkeley SD 87	2013	1.4	1.05	0.4	0.4	0.2	3.45	Review	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Berwyn North SD 98	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Berwyn South SD 100	2013	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	Our audit is accrual based. If the district receives property tax revenue within 60 days of year end, it is recorded as a property tax receivable. The county accelerated payments thus resulting in a significant increase in property tax receivables for fY 2013.
	2012	1.4	0.7	0.3	0.4	0.1	2.9	Early Warning	
Bethalto CUSD 8	2013	0.7	0.35	0.2	0.4	0.2	1.85	Watch	
	2012	1.4	1.05	0.2	0.4	0.3	3.35	Review	
Bethel SD 82	2013	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Big Hollow SD 38	2013	1.05	0.7	0.3	0.3	0.1	2.45	Watch	
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Bismarck Henning CUSD	2013	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
	2012	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Bloom Twp HSD 206	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	Bloom Township School District 206 continues to experience minimal revenue growth. Expenditure growth continues to outpace revenue growth. Revenue growth is minimal due to decreasing property values and the proration of state grants including General State Aid (GSA). The Equalized Assessed Valuation declined 28% from 2008 to 2012. Bloom Township District 206 lost \$1.5 million dollars due to the proration of General State Aid payable in 2012-2013. Illinois school districts with low property values will continue to experience a disparate impact if the state funding formula is not changed.
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Bloomington SD 13	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Bloomington SD 87	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	The national recession reduced revenue to Bloomington Public Schools, District 87 by approximately \$5 M (9%) over the last two years. Property tax EAV has gone down three years in a row, the state continues to cut basic programs such as transportation and pro-rate GSA (88.7%), and basic federal grants to assist poverty students are being shifted to reform initiatives such as Race to the Top. In response, the Board of Education cut spending nearly \$2 M (3.7%), including reducing staff and freezing all salaries except to teachers. However, the district still ended with a deficit of nearly \$1.5 M last year and another deficit of nearly \$2 M is anticipated this year. The district will continue to struggle financially and may soon lose its Financial Recognition status unless revenue and spending can be balanced.
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Blue Ridge CUSD 18	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Bluford CCSD 114	2013	1.05	0.35	0.2	0.4	0.3	2.3	Watch	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Bond County CUSD 2	2013	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	Appreciation for improved Profile score from auditor's 2.90 to 3.25. Sharing: 1) Loss of \$755K in FY14; Loss of \$716K in FY13; Loss of \$352K in FY12 to Proration. Additional costs due to Ed Reform, coupled with loss of GSA has had significant negative impact on our district.

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Bond County CUSD 2	2012	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	
Bourbonnais SD 53	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Braceville SD 75	2013	1.05	0.7	0.2	0.4	0.4	2.75	Early Warning	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Bradford CUSD 1	2013	1.4	0.7	0.3	0.4	0.4	3.2	Review	The arrival and posting of early taxes prior to the fiscal year caused the budget to show revenues shortage in annual budget. The annual budget of expenditure did not exceed planned revenues.
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Bradley Bourbonnais CHSD 307	2013	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Bradley SD 61	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Breese ESD 12	2013	0.7	0.7	0.1	0.4	0.4	2.3	Watch	
Breese SD 12	2012	1.05	0.7	0.2	0.4	0.4	2.75	Early Warning	
Bremen CHSD 228	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Brimfield CUSD 309	2013	1.4	1.05	0.3	0.4	0.1	3.25	Review	
	2012	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Brookfield Lagrange Park SD 95	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Brooklyn UD 188	2013	1.4	1.05	0.3	0.4	0.1	3.25	Review	
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Brookwood SD 167	2013	1.4	1.05	0.4	0.4	0.1	3.35	Review	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Brown County CUSD 1	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Brownstown CUSD 201	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Brussels CUSD 42	2013	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Buncombe Cons SD 43	2013	1.05	1.4	0.2	0.4	0.4	3.45	Review	
	2012	1.05	0.35	0.2	0.4	0.4	2.4	Watch	
Bunker Hill CUSD 8	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Burbank SD 111	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Bureau Valley CUSD 340	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	0.7	0.7	0.1	0.4	0.4	2.3	Watch	
Burnham SD 154-5	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Bushnell Prairie City CUSD 170	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Butler SD 53	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Byron CUSD 226	2013	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Cahokia CUSD 187	2013	0.7	1.4	0.2	0.4	0.1	2.8	Early Warning	
	2012	0.7	1.05	0.1	0.4	0.1	2.35	Watch	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Cairo USD 1	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Calhoun CUSD 40	2013	0.7	1.05	0.1	0.4	0.2	2.45	Watch	
	2012	0.7	1.4	0.1	0.4	0.2	2.8	Early Warning	
Calumet City SD 155	2013	1.4	1.05	0.4	0.4	0.1	3.35	Review	
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Calumet Public SD 132	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Cambridge CUSD 227	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Canton Union SD 66	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Carbon Cliff-Barstow SD 36	2013	1.4	1.05	0.3	0.4	0.2	3.35	Review	
	2012	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Carbondale CHSD 165	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Carbondale ESD 95	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.05	1.4	0.2	0.4	0.3	3.35	Review	
Carlinville CUSD 1	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	As it has throughout its history, Carlinville CUSD #1 has worked very hard to be fiscally responsible while providing the highest quality of educational opportunities possible for the children it serves. For the past several years, this mission has been challenged by declining financial support the district receives from the state of Illinois and the United States Department of Education. Unless the financial resources provided by the state of Illinois do not improve dramatically during the next few years, the district will face even further very difficult decisions.
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Carlyle CUSD 1	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Carmi-White County CUSD 5	2013	0.7	1.05	0.2	0.4	0.2	2.55	Watch	
	2012	0.7	0.7	0.1	0.4	0.2	2.1	Watch	
Carrier Mills-Stonefort CUSD 2	2013	1.05	0.7	0.2	0.4	0.4	2.75	Early Warning	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Carrollton CUSD 1	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Carterville CUSD 5	2013	1.4	1.05	0.3	0.4	0.1	3.25	Review	
	2012	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Carthage ESD 317	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Cary CCSD 26	2013	0.7	1.4	0.4	0.4	0.1	3	Early Warning	
	2012	0.7	1.4	0.4	0.4	0.1	3	Early Warning	
Casey-Westfield CUSD 4C	2013	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	
	2012	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	
Cass SD 63	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Catlin CUSD 5	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
CCSD 146	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
CCSD 168	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
CCSD 180	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	The District 93 Board of Education is committed to ensuring the District's long-term financial stability while offering a 'world-class' educational experience for the students it serves.
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
CCSD 204	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
CCSD 62	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
CCSD 89	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
CCSD 93	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Center Cass SD 66	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Central A & M CUD 21	2012	1.4	0.7	0.3	0.4	0.4	3.2	Review	
	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Central CHSD 71	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2013	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	
Central City SD 133	2012	1.4	1.05	0.2	0.4	0.3	3.35	Review	
	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Central CUSD 3	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2013	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
Central CUSD 301	2012	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Central CUSD 4	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Central SD 104	2013	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Central SD 51	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Central Stickney SD 110	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Centralia HSD 200	2013	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	
	2012	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	
Centralia SD 135	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Century CUSD 100	2013	1.4	1.05	0.4	0.4	0.2	3.45	Review	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Cerro Gordo CUSD 100	2013	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
	2012	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
Chadwick-Milledgeville CUSD 399	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Champaign CUSD 4	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.05	1.4	0.4	0.4	0.3	3.55	Recognition	
Chaney-Monge SD 88	2013	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Channahon SD 17	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Charleston CUSD 1	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Charleston CUSD 1	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Cherry SD 92	2013	1.05	0.7	0.2	0.4	0.4	2.75	Early Warning	
	2012	1.4	0.35	0.3	0.4	0.3	2.75	Early Warning	
Chester CUSD 139	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Chester N HSD 122	2013	1.4	1.4	0.4	0.1	0.4	3.7	Recognition	
	2012	1.4	1.05	0.4	0.1	0.1	3.05	Early Warning	
Chester-East Lincoln CCSD 61	2013	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Chicago Heights SD 170	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Chicago Ridge SD 127-5	2013	1.4	1.05	0.4	0.4	0.2	3.45	Review	
	2012	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Christopher USD 99	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	Fund Balance Ratio and Days Cash on Hand had been increased by \$2,515,000 from proceeds of a bond sale. This money was temporarily placed into Fund 20 but has since been moved to Fund 60 during Fiscal Year 2014.
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
CHSD 117	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
CHSD 128	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
CHSD 155	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
CHSD 218	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	Our Board of Education is committed to maintaining a financially solvent district and a balanced budget while providing a high quality educational program. Our district has a five year building plan and will use surplus funds to help fund these capital expenditures.
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
CHSD 94	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
CHSD 99	2013	0.7	1.05	0.4	0.4	0.4	2.95	Early Warning	
	2012	0.7	1.4	0.4	0.4	0.4	3.3	Review	
Cicero SD 99	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Cissna Park CUSD 6	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
City of Chicago SD 299	2013	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	
	2012	1.05	1.4	0.3	0.4	0.2	3.35	Review	
Clay City CUSD 10	2013	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
	2012	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Clinton CUSD 15	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Coal City CUSD 1	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Cobden SUD 17	2013	1.4	1.05	0.4	0.4	0.2	3.45	Review	
	2012	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Collinsville CUSD 10	2013	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Colona SD 190	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Columbia CUSD 4	2013	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
	2012	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
Comm Cons SD 59	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Cons HSD 230	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Cons SD 158	2013	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
	2012	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Cook County SD 130	2013	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
	2012	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
Cornell CCSD 426	2013	1.05	0.7	0.2	0.4	0.3	2.65	Early Warning	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Coulterville USD 1	2013	1.05	1.05	0.2	0.4	0.4	3.1	Review	
	2012	1.05	1.05	0.2	0.4	0.4	3.1	Review	
Country Club Hills SD 160	2013	1.4	1.05	0.3	0.4	0.1	3.25	Review	
	2012	1.4	1.05	0.4	0.4	0.1	3.35	Review	
County of Union Sch Dist No43	2013	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
County of Winnebago SD 320	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	The South Beloit CUSD #320 continues to be fiscally conservative. We strive to receive the highest financial rating even though payments from the State of Illinois are slow and sometimes non-existent. We continually strive to offer a quality education to our students.
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
County of Woodford School	2013	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
County of Woodford School	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Cowden-Herrick CUSD 3A	2013	1.05	1.05	0.2	0.4	0.4	3.1	Review	
	2012	1.4	0.7	0.3	0.4	0.4	3.2	Review	
Crab Orchard CUSD 3	2013	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	Due to the state's inability to fully pay general state aid, Crab Orchard CUSD 3 has fallen from a score of 3.70 in 2011 to a score of 2.90 in 2013. Crab Orchard has went from over 100 days cash on hand to 66 in just the past two years and will fall well below 30 at the end of FY14. The state has removed over \$450,000 in general state aid from district funds by not meeting their obligations.
	2012	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Crescent Iroquois CUSD 249	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Creston CCSD 161	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Crete Monee CUSD 201U	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Creve Coeur SD 76	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Crystal Lake CCSD 47	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Cumberland CUSD 77	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
CUSD 200	2013	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
CUSD 201	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
CUSD 3 Fulton County	2013	1.4	0.7	0.3	0.4	0.2	3	Early Warning	
	2012	1.4	1.05	0.4	0.4	0.2	3.45	Review	
CUSD 300	2013	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
	2012	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
CUSD 4	2013	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
	2012	1.05	0.7	0.2	0.4	0.3	2.65	Early Warning	
Cypress SD 64	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Dakota CUSD 201	2013	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Dallas ESD 327	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Dalzell SD 98	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Damiansville SD 62	2013	0.7	1.4	0.2	0.4	0.1	2.8	Early Warning	
	2012	0.7	1.05	0.1	0.4	0.1	2.35	Watch	
Danville CCSD 118	2013	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
	2012	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
Darien SD 61	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Decatur SD 61	2013	1.05	1.4	0.3	0.4	0.1	3.25	Review	The District typically receives the first payment of taxes from Macon County in July. During FY13, the taxes were recorded early (June), giving a end of year false view of fund balances, days of cash on hand, and the expenditure to revenue ratio.
	2012	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	
Deer Creek-Mackinaw CUSD 701	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Deer Creek-Mackinaw CUSD 701	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Deer Park CCSD 82	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Deerfield SD 109	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
DeKalb CUSD 428	2013	1.4	1.05	0.4	0.4	0.1	3.35	Review	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Deland-Weldon CUSD 57	2013	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	This high profile is through the thrifty spending of the School Board, in spite of the reduced funding coming out of Springfield. We thank our tax payers for supporting us and know we couldn't do it without them. It has been over 20 years since our last referendum for a tax rate increase and that speaks volumes about our spending habits.
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Delavan CUSD 703	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
DePue USD 103	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
DeSoto Cons SD 86	2013	0.35	1.05	0.1	0.1	0.3	1.9	Watch	
	2012	0.35	0.35	0.2	0.2	0.3	1.4	Watch	
Diamond Lake SD 76	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Dieterich CUSD 30	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Dimmick CCSD 175	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
District 50 Schools	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
District 50 Schools	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Dixon USD 170	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Dodds CCSD 7	2013	1.4	0.7	0.3	0.4	0.3	3.1	Review	
	2012	1.4	0.7	0.2	0.4	0.3	3	Early Warning	
Dolton SD 148	2013	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
	2012	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Dolton SD 149	2013	1.05	0.7	0.2	0.4	0.3	2.65	Early Warning	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Dongola USD 66	2013	1.05	1.4	0.3	0.4	0.4	3.55	Recognition	
	2012	1.05	1.05	0.2	0.4	0.4	3.1	Review	
Donovan CUSD 3	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Downers Grove GSD 58	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Dunlap CUSD 323	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
DuPage HSD 88	2013	1.4	1.05	0.4	0.4	0.2	3.45	Review	To be clear, the downturn of the economy and corresponding decline of our district property values or EAV since 2008 has resulted in a lower Long Term Debt Margin score. Had we retained the minimum level of EAV since 2008 our total Profile score would be 3.55 which is the top Recognition category.
	2012	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Dupo CUSD 196	2013	1.05	1.4	0.2	0.4	0.1	3.15	Review	
	2012	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Duquoin CUSD 300	2013	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	The districts financial profile has been drastically impacted by a continued reduction in general state aid for the past three years. If the funding of the foundation level for state aid would have remained consistent, the district would still maintain its previous status of financial recognition at the highest level.
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Durand CUSD 322	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Dwight Common SD 232	2013	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
	2012	1.05	1.05	0.2	0.4	0.4	3.1	Review	
Dwight Twp HSD 230	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Earlville CUSD 9	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.05	0.4	0.4	0.2	3.45	Review	
East Alton SD 13	2013	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	
	2012	1.05	0.7	0.2	0.4	0.1	2.45	Watch	
East Alton-Wood River CHSD 14	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
East Coloma SD 12	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
East Dubuque USD 119	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
East Maine SD 63	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
East Moline SD 37	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	1.4	1.05	0.2	0.4	0.4	3.45	Review	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
East Peoria CHSD 309	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
East Peoria SD 86	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
East Prairie SD 73	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
East Richland CUSD 1	2013	1.4	1.05	0.3	0.4	0.1	3.25	Review	
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
East St Louis SD 189	2013	1.4	1.4	0.2	0.4	0.1	3.5	Review	
	2012	0	0	0	0	0	0	Watch	
Eastland CUSD 308	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Edgar County CUD 6	2013	0.7	1.05	0.1	0.4	0.4	2.65	Early Warning	
	2012	0.7	1.05	0.1	0.4	0.4	2.65	Early Warning	
Edinburg CUSD 4	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Edwards County CUSD 1	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Edwardsville CUSD 7	2013	0.35	1.05	0.1	0.4	0.1	2	Watch	
	2012	0.35	1.05	0.1	0.4	0.1	2	Watch	
Effingham CUSD 40	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Egyptian CUSD 5	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
El Paso-Gridley CUSD 11	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Eldorado CUSD 4	2013	1.4	1.05	0.3	0.4	0.2	3.35	Review	
	2012	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
Elmhurst SD 205	2013	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Elmwood CUSD 322	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	For eight consecutive years, Elmwood CUSD #322 had a perfect financial profile score of 4.0. In recent years, however, the State of Illinois has pro-rated general state aid as well as mandated categorical payments. Last year, alone, the State did not pay nearly \$250,000 that was owed to the Elmwood District. Over the course of time, this amount has grown to nearly \$750,000. This is not an expenditure problem at the local level. Conversely, this is a revenue problem that is a direct result of years of fiscal mismanagement at the State level.
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Elmwood Park CUSD 401	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Elverado CUSD 196	2013	0.7	1.05	0.1	0.4	0.3	2.55	Watch	
	2012	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	
Elwood CCSD 203	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	Elwood CCSD #203 is very pleased with the 2014 Financial Profile Designation and the Annual Financial Report Data.
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Emmons SD 33	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Erie CUSD 1	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
ESD 159	2013	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
ESD 159	2012	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Eswood CCSD 269	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Eureka CUD 140	2013	1.4	0.7	0.3	0.4	0.4	3.2	Review	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Evanston CCSD 65	2013	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
	2012	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
Evanston Twp HSD 202	2013	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Evergreen Park CHSD 231	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Evergreen Park ESD 124	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Ewing Northern CCSD 115	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Fairfield Comm H S Dist 225	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Fairfield PSD 112	2013	1.4	1.05	0.4	0.4	0.1	3.35	Review	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Fairmont SD 89	2013	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
	2012	1.05	1.4	0.2	0.4	0.3	3.35	Review	
Fairview SD 72	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Farmington Central CUSD 265	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Farmington Central CUSD 265	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Farrington CCSD 99	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.05	0.7	0.2	0.4	0.4	2.75	Early Warning	
Fenton CHSD 100	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Field CCSD 3	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Fieldcrest CUSD 6	2013	1.05	0.7	0.2	0.4	0.4	2.75	Early Warning	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Fisher CUSD 1	2013	1.4	1.05	0.4	0.4	0.1	3.35	Review	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Flanagan-Cornell Dist 74	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Flora CUSD 35	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Flossmoor SD 161	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Ford Heights SD 169	2013	1.4	1.05	0.4	0.4	0.1	3.35	Review	
	2012	1.4	0.7	0.3	0.4	0.1	2.9	Early Warning	
Forest Park SD 91	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Forest Ridge SD 142	2013	1.4	1.05	0.3	0.4	0.2	3.35	Review	
	2012	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Forrestville Valley CUSD 221	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Forrestville Valley CUSD 221	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Fox Lake GSD 114	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Fox River Grove Cons SD 3	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Frankfort CCSD 157C	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Frankfort CUSD 168	2013	0.7	0.7	0.1	0.4	0.3	2.2	Watch	
	2012	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
Franklin CUSD 1	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Franklin Park SD 84	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Freeburg CCSD 70	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Freeburg CHSD 77	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Freeport SD 145	2013	1.4	1.05	0.2	0.4	0.3	3.35	Review	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Fremont SD 79	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Galatia CUSD 1	2013	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Galena USD 120	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Galena USD 120	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Galesburg CUSD 205	2013	1.4	1.05	0.4	0.4	0.2	3.45	Review	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Gallatin CUSD 7	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Galva CUSD 224	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Gardner CCSD 72C	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Gardner S Wilmington Twp HSD 7	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Gavin SD 37	2013	1.05	1.4	0.3	0.4	0.3	3.45	Review	
	2012	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
Geff CCSD 14	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Gen George Patton SD 133	2013	1.4	0.7	0.3	0.4	0.1	2.9	Early Warning	
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Geneseo CUSD 228	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	State revenues to District 228 are down 12% over the last 3 years, costing the district roughly \$2M over same time period. Expenditures in Fund 10 have risen only 2% per year since 2009-10, and operating expenses per pupil decreased by 3% this past fiscal year. The district will be forced to rely even more on local revenues as the State continues to neglect its commitments while pursuing more mandates, such as requiring implementation of Common Core Standards and moving towards unfunded online PARCC testing, which requires greater hardware and infrastructure to comply.
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Geneva CUSD 304	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Geneva CUSD 304	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Genoa Kingston CUSD 424	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Georgetown-Ridge Farm CUD 4	2013	0.35	0.7	0.1	0.1	0.4	1.65	Watch	
	2012	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
Germantown Hills SD 69	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Germantown SD 60	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Giant City CCSD 130	2013	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
	2012	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Gibson City-Melvin-Sibley CUSD 5	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Gifford CCSD 188	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Gillespie CUSD 7	2013	1.4	1.05	0.3	0.4	0.1	3.25	Review	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Glen Ellyn SD 41	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Glenbard Twp HSD 87	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Glencoe SD 35	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Glenview CCSD 34	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Glenview CCSD 34	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Golf ESD 67	2013	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Goreville CUD 1	2013	1.4	1.05	0.4	0.4	0.2	3.45	Review	
	2012	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Gower SD 62	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Grand Prairie CCSD 6	2013	1.05	0.7	0.2	0.4	0.4	2.75	Early Warning	
	2012	1.4	0.7	0.2	0.4	0.4	3.1	Review	
Grand Ridge CCSD 95	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Granite City CUSD 9	2013	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
	2012	0.7	1.05	0.2	0.4	0.4	2.75	Early Warning	
Grant CCSD 110	2013	1.4	0.7	0.2	0.4	0.4	3.1	Review	
	2012	1.4	0.7	0.2	0.4	0.4	3.1	Review	
Grant CHSD 124	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Grant Park CUSD 6	2013	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Grass Lake SD 36	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Grayslake CCSD 46	2013	1.4	1.05	0.3	0.4	0.1	3.25	Review	
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Grayslake CHSD 127	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Grayslake CHSD 127	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Grayville CUSD 1	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	The District Profile Score continues to decrease as a result of State education funding decreasing.
	2012	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Greenfield CUSD 10	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Greenview CUSD 200	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Griggsville-Perry CUSD 4	2013	1.05	0.7	0.2	0.4	0.1	2.45	Watch	
	2012	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	
Gurnee SD 56	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.05	0.4	0.4	0.1	3.35	Review	
Hall HSD 502	2013	1.4	1.05	0.2	0.4	0.3	3.35	Review	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Hamilton CCSD 328	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Hamilton Co CUSD 10	2013	0.7	1.05	0.1	0.4	0.3	2.55	Watch	The district made significant budget cuts going into the 2013-2014 school year. The continuing decline in state and federal revenue have had a significant impact on the day to day operation of the district. In addition, the delayed mandated categorical payments have created further hardship on the district. The decline in revenue and delayed payments have created an additional hardship on the tax payers of our county. The District will again have to consider significant cuts for the 2014-2015 school year, which will certainly have a negative impact on the educational opportunities of our students and our overall school environment.
	2012	0.7	1.05	0.1	0.4	0.3	2.55	Watch	
Hampton SD 29	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Hardin County CUSD 1	2013	0.7	1.4	0.1	0.4	0.3	2.9	Early Warning	
	2012	0.7	1.4	0.1	0.4	0.3	2.9	Early Warning	
Harlem UD 122	2013	0.7	1.05	0.3	0.4	0.3	2.75	Early Warning	
	2012	1.05	1.05	0.3	0.4	0.3	3.1	Review	
Harmony Emge SD 175	2013	1.05	1.4	0.2	0.4	0.2	3.25	Review	
	2012	1.05	1.4	0.2	0.4	0.2	3.25	Review	
Harrisburg CUSD 3	2013	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	
	2012	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	
Harrison SD 36	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Hartsburg Emden CUSD 21	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Harvard CUSD 50	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Harvey SD 152	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	For the eighth year in a row the District has received the highest designation. The District Administration and Board of Education continue to work collaboratively to develop annual budgets that are balanced, yet fiscally conservative to meet the demands of the dynamic educational programs for our students. Through strong fiscal policy, the long term financial plan will maintain healthy fund balances to create an educational system for our students that is nothing but exceptional.
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Havana CUSD 126	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Hawthorn CCSD 73	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	Hawthorn District 73 is in strong financial condition.
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Hazel Crest SD 152-5	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Henry-Senachwine CUSD 5	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Heritage CUSD 8	2013	1.4	1.05	0.4	0.4	0.2	3.45	Review	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Herrin CUSD 4	2013	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	
	2012	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	
Herscher CUSD 2	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Heyworth CUSD 4	2013	1.4	1.05	0.3	0.4	0.2	3.35	Review	
	2012	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Hiawatha CUSD 426	2013	1.4	1.05	0.4	0.4	0.2	3.45	Review	
	2012	1.4	1.05	0.4	0.4	0.2	3.45	Review	
High Mount SD 116	2013	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	
	2012	0.7	1.05	0.1	0.4	0.3	2.55	Watch	
Highland CUSD 5	2013	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	
	2012	0.7	1.05	0.2	0.4	0.2	2.55	Watch	
Hillsboro CUSD 3	2013	1.05	1.05	0.2	0.4	0.4	3.1	Review	
	2012	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
Hillside SD 93	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Hinckley Big Rock CUSD 429	2013	1.4	1.05	0.4	0.4	0.1	3.35	Review	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Hinsdale CCSD 181	2013	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Hinsdale Twp HSD 86	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Hollis Cons SD 328	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Homer CCSD 33C	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Homewood Flossmoor CHSD 233	2013	1.4	1.05	0.4	0.4	0.1	3.35	Review	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Homewood SD 153	2013	1.4	1.05	0.4	0.4	0.2	3.45	Review	
	2012	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Hononegah CHD 207	2013	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Hoopeston Area CUSD 11	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Hoover-Schrum Memorial SD 157	2013	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Hoyleton Cons SD 29	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Hutsonville CUSD 1	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Il Valley Central USD 321	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Illini Bluffs CUSD 327	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Illini Central CUSD 189	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Illini West H S Dist 307	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Ina CCSD 8	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Indian Creek CUSD 425	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Indian Prairie CUSD 204	2013	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Indian Springs SD 109	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Iroquois County CUSD 9	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Iroquois West CUSD 10	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Irvington CCSD 11	2013	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Itasca SD 10	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Iuka CCSD 7	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
J S Morton HSD 201	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Jacksonville SD 117	2013	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Jamaica CUSD 12	2013	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Jasper CCSD 17	2013	1.4	1.05	0.4	0.4	0.1	3.35	Review	
	2012	1.4	1.05	0.4	0.4	0.1	3.35	Review	
Jasper County CUD 1	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Jersey CUSD 100	2013	1.4	1.05	0.2	0.4	0.3	3.35	Review	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Johnsburg CUSD 12	2013	0.7	1.05	0.1	0.4	0.4	2.65	Early Warning	
	2012	0.7	1.05	0.2	0.4	0.4	2.75	Early Warning	
Johnston City CUSD 1	2013	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	
	2012	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Joliet PSD 86	2013	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
	2012	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Joliet Twp HSD 204	2013	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Jonesboro CCSD 43	2012	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
Joppa-Maple Grove UD 38	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Kaneland CUSD 302	2013	1.05	1.4	0.4	0.4	0.1	3.35	Review	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Kaneland CUSD 302	2012	1.05	1.4	0.4	0.4	0.1	3.35	Review	
Kankakee SD 111	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	Kankakee School District #111 continues to be fiscally conservative. Our goal is to offer a quality education to all students in the district.
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Kansas CUSD 3	2013	1.4	0.35	0.2	0.4	0.3	2.65	Early Warning	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Keeneyville SD 20	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Kell Cons SD 2	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Kenilworth SD 38	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Kewanee CUSD 229	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Kildeer Countryside CCSD 96	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Kings Cons SD 144	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Kinnikinnick CCSD 131	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Kirby SD 140	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Knoxville CUSD 202	2013	1.4	1.05	0.4	0.4	0.1	3.35	Review	
	2012	1.4	1.05	0.4	0.4	0.1	3.35	Review	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Komarek SD 94	2013	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
La Grange SD 102	2013	1.4	1.05	0.3	0.4	0.1	3.25	Review	
	2012	1.4	1.05	0.3	0.4	0.2	3.35	Review	
La Grange SD 105 South	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
La Harpe CSD 347	2013	1.4	1.05	0.4	0.4	0.1	3.35	Review	
	2012	1.4	1.05	0.4	0.4	0.1	3.35	Review	
La Moille CUSD 303	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
La Salle ESD 122	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	0.7	0.3	0.4	0.4	3.2	Review	
La Salle-Peru Twp HSD 120	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Ladd CCSD 94	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
LaGrange Highlands SD 106	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Lake Bluff ESD 65	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Lake Forest CHSD 115	2013	1.05	1.4	0.4	0.4	0.3	3.55	Recognition	
	2012	0.7	1.4	0.4	0.4	0.3	3.2	Review	
Lake Forest SD 67	2013	1.05	1.4	0.4	0.4	0.4	3.65	Recognition	
	2012	1.05	1.4	0.4	0.4	0.4	3.65	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Lake Park CHSD 108	2013	1.05	1.4	0.4	0.4	0.3	3.55	Recognition	
	2012	1.05	1.4	0.4	0.4	0.3	3.55	Recognition	
Lake Villa CCSD 41	2013	1.4	1.05	0.4	0.4	0.2	3.45	Review	
	2012	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Lake Zurich CUSD 95	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Lansing SD 158	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Laraway CCSD 70C	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Lawrence County CUD 20	2013	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Lebanon CUSD 9	2013	0.7	1.4	0.2	0.4	0.3	3	Early Warning	
	2012	0.7	1.05	0.1	0.4	0.3	2.55	Watch	
Leepertown CCSD 175	2012	1.05	0.35	0.2	0.4	0.1	2.1	Watch	
Leland CUSD 1	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Lemont Twp HSD 210	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Lemont-Bromberek CSD 113A	2013	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
	2012	0.7	1.4	0.2	0.4	0.4	3.1	Review	
Lena Winslow CUSD 202	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
LeRoy CUSD 2	2013	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
LeRoy CUSD 2	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Lewistown CUSD 97	2013	0.7	0.7	0.2	0.3	0.4	2.3	Watch	
	2012	1.05	1.05	0.2	0.4	0.4	3.1	Review	
Lexington CUSD 7	2013	1.4	0.7	0.3	0.4	0.2	3	Early Warning	This profile score reflects the lack of revenue and the delayed revenue generated for the district by the State. Delayed payments to the district as well as the prorating of payments for General State Aid and categorical grants directly affect the district's overall revenue and days of cash on hand.
	2012	1.4	0.35	0.2	0.4	0.2	2.55	Watch	
Leyden CHSD 212	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Liberty CUSD 2	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	Our profile has remained steady since last year due to the District making cuts and reductions. We still need to receive all our money from the State and in a timely manner.
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Libertyville SD 70	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Lick Creek CCSD 16	2013	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Limestone CHSD 310	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Limestone Walters CCSD 316	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Lincoln CHSD 404	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Lincoln ESD 156	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Lincoln ESD 27	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Lincoln Way CHSD 210	2013	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	
	2012	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	
Lincolnshire-Prairieview SD 103	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Lincolnwood SD 74	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	Once again, District 74 has earned the status of Financial Recognition, due to the sound fiscal management of the Board and Administration.
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Lindop SD 92	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Lisbon CCSD 90	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Lisle CUSD 202	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Litchfield CUSD 12	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	0.35	0.3	0.4	0.3	2.75	Early Warning	
Lockport SD 91	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Lockport Twp HSD 205	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Lombard SD 44	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Lostant CUSD 425	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Lostant CUSD 425	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Lovington CUSD 303	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Lowpoint-Washburn CUSD 21	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Ludlow CCSD 142	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	AFR Profile Score Report does not reflect funds owed to the District for transportation and special education funds.
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Lyons SD 103	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Lyons Twp HSD 204	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Macomb CUSD 185	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Madison CUSD 12	2013	0.7	0.7	0.2	0.4	0.3	2.3	Watch	As a result of the reduction in the general state aid payments and reduction in federal and state grants the district has had to submit a deficit reduction plan. We have closed two schools, reduced staff, reduced operational costs and will continue to make reductions. However expenses exceeded revenue due to the decline in revenue.
	2012	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
Maercker SD 60	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Mahomet-Seymour CUSD 3	2013	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	
	2012	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	
Maine Township HSD 207	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Malden CCSD 84	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Malden CCSD 84	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Manhattan SD 114	2013	1.4	1.05	0.4	0.4	0.2	3.45	Review	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Mannheim SD 83	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Manteno CUSD 5	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Marengo CHSD 154	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Marengo-Union E Cons D 165	2013	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Marion CUSD 2	2013	0.7	1.4	0.2	0.4	0.3	3	Early Warning	
	2012	0.35	1.05	0.2	0.4	0.3	2.3	Watch	
Marissa CUSD 40	2013	1.05	1.05	0.2	0.4	0.4	3.1	Review	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Maroa Forsyth CUSD 2	2013	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	
	2012	1.05	0.35	0.2	0.4	0.1	2.1	Watch	
Marquardt SD 15	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Marseilles ESD 150	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Marshall CUSD 2C	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Martinsville CUSD 3C	2013	1.4	1.05	0.3	0.4	0.1	3.25	Review	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Martinsville CUSD 3C	2012	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Mascoutah CUD 19	2013	1.4	1.05	0.4	0.4	0.1	3.35	Review	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Massac UD 1	2013	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Matteson ESD 162	2013	1.05	1.4	0.3	0.4	0.1	3.25	Review	
	2012	1.05	1.4	0.2	0.4	0.1	3.15	Review	
Mattoon CUSD 2	2013	0.35	1.05	0.2	0.4	0.3	2.3	Watch	
	2012	0.7	1.05	0.2	0.4	0.3	2.65	Early Warning	
Maywood-Melrose Park-Broadview	2013	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
	2012	0	0	0	0	0	0	Watch	
Mazon-Verona-Kinsman ESD 2C	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
McClellan CCSD 12	2013	1.4	1.05	0.4	0.4	0.1	3.35	Review	
	2012	0.7	0.35	0.1	0.4	0.3	1.85	Watch	
McHenry CCSD 15	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
McHenry CHSD 156	2013	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
McLean County USD 5	2013	1.05	1.4	0.2	0.4	0.2	3.25	Review	
	2012	1.05	1.4	0.3	0.4	0.2	3.35	Review	
Medinah SD 11	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Mendota CCSD 289	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Mendota CCSD 289	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Mendota Twp HSD 280	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.05	0.4	0.4	0.1	3.35	Review	
Mercer County School District 404	2013	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Meredosia-Chambersburg CUSD 1	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Meridian CUSD 101	2013	0.7	1.05	0.1	0.4	0.3	2.55	Watch	
	2012	1.05	0.7	0.2	0.4	0.3	2.65	Early Warning	
Meridian CUSD 15	2013	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
	2012	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	
Meridian CUSD 223	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Metamora CCSD 1	2013	1.4	1.05	0.3	0.4	0.1	3.25	Review	
	2012	1.4	1.05	0.4	0.4	0.1	3.35	Review	
Midland CUSD 7	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Midlothian SD 143	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Midwest Central CUSD 191	2013	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
	2012	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Milford CCSD 280	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Milford Twp HSD 233	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Milford Twp HSD 233	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Millburn CCSD 24	2013	0.35	1.4	0.2	0.4	0.1	2.45	Watch	
	2012	0.35	1.4	0.1	0.4	0.1	2.35	Watch	
Miller Twp CCSD 210	2013	1.05	0.35	0.2	0.4	0.4	2.4	Watch	
	2012	1.4	0.7	0.3	0.4	0.4	3.2	Review	
Millstadt CCSD 160	2013	1.4	1.05	0.3	0.4	0.1	3.25	Review	The combination of reduced money from the State of Illinois and a lowered EAV have reduced revenue's within the School District. This is also combined with an increased population of students with special needs which has increased District expenses. At this time the District has enough reserves to absorb these economic issues. However, the District will not be able to continue to run a deficit budget.
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Minooka CCSD 201	2013	1.4	1.05	0.4	0.4	0.1	3.35	Review	
	2012	1.4	1.05	0.4	0.4	0.1	3.35	Review	
Minooka CHSD 111	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.05	0.4	0.4	0.1	3.35	Review	
Mokena SD 159	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Moline USD 40	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Momence CUSD 1	2013	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
	2012	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Monmouth-Roseville CUSD 238	2013	1.05	1.4	0.2	0.4	0.4	3.45	Review	
	2012	1.05	1.4	0.2	0.4	0.4	3.45	Review	
Monroe SD 70	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Monticello CUSD 25	2013	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Montmorency CCSD 145	2013	1.4	1.05	0.4	0.4	0.2	3.45	Review	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Morris CHSD 101	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Morris SD 54	2013	1.4	0.7	0.3	0.4	0.1	2.9	Early Warning	
	2012	1.4	0.35	0.2	0.4	0.1	2.45	Watch	
Morrison CUSD 6	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Morrisonville CUSD 1	2013	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Morton CUSD 709	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Morton Grove SD 70	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Mount Olive CUSD 5	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.2	0.4	0.4	3.45	Review	
Mount Prospect SD 57	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Mount Vernon SD 80	2013	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Mt Pulaski CUSD 23	2013	1.05	1.05	0.2	0.4	0.4	3.1	Review	
	2012	1.05	1.05	0.2	0.4	0.4	3.1	Review	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Mt Vernon Twp HSD 201	2013	1.05	1.4	0.2	0.4	0.1	3.15	Review	
	2012	1.05	1.4	0.2	0.4	0.4	3.45	Review	
Mt Zion CUSD 3	2013	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Mulberry Grove CUSD 1	2013	1.4	0.35	0.2	0.4	0.2	2.55	Watch	
	2012	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Mundelein Cons HSD 120	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Mundelein ESD 75	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Murphysboro CUSD 186	2013	1.05	1.05	0.2	0.4	0.4	3.1	Review	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
N Pekin & Marquette Hght SD 102	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Naperville CUSD 203	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Nashville CCSD 49	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Nashville CHSD 99	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Nauvoo-Colusa CUSD 325	2013	1.05	1.4	0.2	0.4	0.4	3.45	Review	
	2012	0.35	0.35	0.2	0.4	0.4	1.7	Watch	
Nelson Public SD No 8	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Neoga CUSD 3	2013	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
	2012	1.05	0.7	0.2	0.4	0.2	2.55	Watch	
Nettle Creek CCSD 24C	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
New Athens CUSD 60	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
New Berlin CUSD 16	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
New Holland-Middletown ED 88	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
New Hope CCSD 6	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
New Lenox SD 122	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.05	0.3	0.4	0.2	3.35	Review	
New Simpson Hill SD 32	2013	1.4	1.05	0.3	0.4	0.2	3.35	Review	
	2012	1.4	1.05	0.4	0.4	0.2	3.45	Review	
New Trier Twp HSD 203	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Newark CCSD 66	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Newark CHSD 18	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Niles ESD 71	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	The expenditures exceeded the revenues in the 2012-2013 school year due to the remodeling of the parking lot. All local fund balances were used for this project.

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Niles ESD 71	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Niles Twp CHSD 219	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Nippersink SD 2	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Nokomis CUSD 22	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	Through hard-work and tough decisions, the Board of Education alongside the Administration has worked hard to maintain our financial stability while maintaining the integrity of our program(s).
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Norridge SD 80	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Norris City-Omaha-Enfield CUSD 3	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
North Boone CUSD 200	2013	1.4	1.05	0.4	0.4	0.2	3.45	Review	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
North Chicago SD 187	2013	1.4	1.05	0.3	0.4	0.1	3.25	Review	
	2012	1.4	1.05	0.4	0.4	0.1	3.35	Review	
North Clay CUSD 25	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
North Greene CUSD 3	2013	1.05	0.7	0.2	0.4	0.3	2.65	Early Warning	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
North Mac CUSD 34	2013	1.05	1.4	0.2	0.4	0.4	3.45	Review	
	2012	0.7	1.05	0.1	0.4	0.3	2.55	Watch	
North Palos SD 117	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
North Shore SD 112	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
North Wamac SD 186	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
North Wayne CUSD 200	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Northbrook ESD 27	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Northbrook SD 28	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Northbrook/Glenview SD 30	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Northfield Twp HSD 225	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Northwestern CUSD 2	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Norwood ESD 63	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
O Fallon CCSD 90	2013	0.7	1.05	0.1	0.4	0.1	2.35	Watch	The state's proration of GSA at 89% represents the 1.6% shortage in revenue versus expenditures.
	2012	0.7	1.05	0.1	0.4	0.1	2.35	Watch	
O Fallon Twp HSD 203	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Oak Grove SD 68	2013	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Oak Grove SD 68	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Oak Lawn CHSD 229	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.05	1.05	0.2	0.4	0.4	3.1	Review	
Oak Lawn-Hometown SD 123	2013	1.4	1.05	0.3	0.4	0.1	3.25	Review	
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Oak Park - River Forest SD 200	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Oak Park ESD 97	2013	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Oakdale CCSD 1	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Oakland CUSD 5	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Oakwood CUSD 76	2013	1.4	0.7	0.2	0.4	0.1	2.8	Early Warning	This score reflects audit recommendations from previous fiscal year that have been currently been reversed. Score will improve in coming years.
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Oblong CUSD 4	2013	1.05	0.7	0.2	0.4	0.2	2.55	Watch	
	2012	1.05	0.7	0.2	0.4	0.2	2.55	Watch	
Odell CCSD 435	2013	1.4	0.7	0.3	0.4	0.3	3.1	Review	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Odin PSD 722	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Oglesby ESD 125	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Oglesby ESD 125	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Ohio CCSD 17	2013	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Ohio CHSD 505	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Okaw Valley CUSD 302	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Olympia CUSD 16	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Opdyke-Belle-Rive CCSD 5	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Orangeville CUSD 203	2013	1.05	1.4	0.2	0.4	0.3	3.35	Review	
	2012	1.05	0.35	0.2	0.4	0.3	2.3	Watch	
Oregon CUSD 220	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Orion CUSD 223	2013	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Orland SD 135	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Oswego CUSD 308	2013	1.05	1.4	0.3	0.4	0.1	3.25	Review	
	2012	1.05	1.05	0.3	0.4	0.1	2.9	Early Warning	
Ottawa ESD 141	2013	1.4	1.05	0.3	0.4	0.2	3.35	Review	
	2012	1.4	0.7	0.2	0.4	0.2	2.9	Early Warning	
Ottawa Twp HSD 140	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Ottawa Twp HSD 140	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Palatine CCSD 15	2013	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Palestine CUSD 3	2013	0.35	0.7	0.2	0.1	0.3	1.65	Watch	
	2012	0.7	0.35	0.1	0.4	0.3	1.85	Watch	
Palos CCSD 118	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Palos Heights SD 128	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Pana CUSD 8	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Panhandle CUSD 2	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Paris CUSD 4	2013	1.4	1.05	0.3	0.4	0.2	3.35	Review	
	2012	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Paris-Union SD 95	2013	1.4	1.05	0.4	0.4	0.1	3.35	Review	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Park Forest SD 163	2013	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Park Ridge CCSD 64	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Patoka CUSD 100	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Paw Paw CUSD 271	2013	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Paw Paw CUSD 271	2012	1.4	0.35	0.2	0.4	0.1	2.45	Watch	
Pawnee CUSD 11	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Paxton-Buckley-Loda CUD 10	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Payson CUSD 1	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	1.05	1.05	0.2	0.4	0.4	3.1	Review	
Pearl City CUSD 200	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Pecatonica CUSD 321	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Pekin CSD 303	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Pekin PSD 108	2013	1.05	1.4	0.2	0.4	0.4	3.45	Review	
	2012	1.05	1.05	0.2	0.4	0.4	3.1	Review	
Pembroke CCSD 259	2013	0.7	1.05	0.2	0.4	0.4	2.75	Early Warning	
	2012	1.05	0.35	0.2	0.4	0.4	2.4	Watch	
Pennoyer SD 79	2013	1.4	0.35	0.2	0.4	0.4	2.75	Early Warning	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Peoria Heights CUSD 325	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Peoria SD 150	2013	1.4	1.05	0.2	0.4	0.1	3.15	Review	
	2012	1.4	1.4	0.2	0.4	0.1	3.5	Review	
Peotone CUSD 207U	2013	1.4	1.05	0.4	0.4	0.2	3.45	Review	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Peotone CUSD 207U	2012	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Peru ESD 124	2013	1.4	1.05	0.4	0.4	0.1	3.35	Review	
	2012	1.4	1.05	0.4	0.4	0.1	3.35	Review	
Pikeland CUSD 10	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Pinckneyville CHSD 101	2013	1.4	1.05	0.3	0.4	0.1	3.25	Review	Pinckneyville Community High School #101 continues to struggle with the financial burdens handed down to the district that are the result of pro-rated, denied, or sequestered GSA payments. Coupled with a struggling economy and flat EAVs in the county, the district has taken measures internally to stave off the financial collapse. Locally, the district has reduced staff by nine (9) full time educators in the last four (4) years. The accumulated savings is still below the loss generated by failure to fund the full entitlement dollar values. The district continues to reduce budget expenditures in an effort to maintain what little financial reserves it has on hand. Unfunded mandates also continue to have a negative impact on the mission of the district.
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Pinckneyville SD 50	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Plainfield SD 202	2013	1.05	1.05	0.3	0.4	0.1	2.9	Early Warning	
	2012	1.05	1.4	0.2	0.3	0.1	3.05	Early Warning	
Plano CUSD 88	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Pleasant Hill CUSD 3	2013	1.4	1.05	0.4	0.4	0.2	3.45	Review	
	2012	1.05	0.7	0.2	0.4	0.3	2.65	Early Warning	
Pleasant Hill SD 69	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Pleasant Plains CUSD 8	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Pleasant Plains CUSD 8	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Pleasant Valley SD 62	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Pleasantdale SD 107	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Polo CUSD 222	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Pontiac CCSD 429	2013	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Pontiac Twp HSD 90	2013	1.05	0.35	0.2	0.4	0.3	2.3	Watch	
	2012	1.4	0.7	0.3	0.4	0.3	3.1	Review	
Pontiac-W Holliday SD 105	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Pope Co CUD 1	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Porta CUSD 202	2013	1.4	1.05	0.3	0.4	0.2	3.35	Review	
	2012	1.05	0.7	0.2	0.4	0.2	2.55	Watch	
Posen-Robbins ESD 143-5	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Potomac CUSD 10	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Prairie Central CUSD 8	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Prairie Du Rocher CCSD 134	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Prairie Du Rocher CCSD 134	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Prairie Grove CSD 46	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Prairie Hill CCSD 133	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Prairie-Hills ESD 144	2013	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	
	2012	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	
Prairieview-Ogden CCSD 197	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Princeton ESD 115	2013	1.4	0.35	0.3	0.4	0.4	2.85	Early Warning	
	2012	1.05	0.7	0.2	0.4	0.4	2.75	Early Warning	
Princeton HSD 500	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Princeville CUSD 326	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Prophetstown-Lyndon-Tampico CU	2013	1.05	0.35	0.2	0.4	0.4	2.4	Watch	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Prospect Heights SD 23	2013	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Proviso Twp HSD 209	2013	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Putnam County CUSD 535	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Queen Bee SD 16	2013	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Queen Bee SD 16	2012	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
Quincy SD 172	2013	1.05	1.4	0.2	0.4	0.4	3.45	Review	
	2012	1.05	1.4	0.2	0.4	0.3	3.35	Review	
R O W V A CUSD 208	2013	1.4	1.05	0.4	0.4	0.1	3.35	Review	The debt which was incurred is Health Life Safety Bonds, and according to Illinois School Code, this should not count against your debt ratio or affect your AFR Score. Secondly, the District spent \$2 Million dollars in reserves to build a new building, thus lowering it's reserve balances.
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Raccoon Cons SD 1	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Ramsey CUSD 204	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Rankin CSD 98	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Rantoul City SD 137	2013	1.4	1.05	0.3	0.4	0.1	3.25	Review	In the first categories (Fund Balance To Revenue Ratio, RCS received the highest rating = 4. In the next two categories, Expenditures To Revenue Ratio and Days Cash on Hand) RCS scored the second highest rating, which is 3 out of 4. In the fourth category, Percent of Short-Term Borrowing Maximum Remaining, RCS scored a perfect score of 4 out of 4. The last category, Long-Term Borrowing Remaining, is low, a 1 out of 4, but does not truly represent the district's financial profile. RCS has two outstanding bonds for our geothermal project. Those bonds are being paid out of our 1% sales tax so this debt is not really pulling from our overall budget. RCS receives funding through our 1% sales tax.
	2012	1.05	1.05	0.3	0.4	0.1	2.9	Early Warning	
Rantoul Township HSD 193	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Reavis Twp HSD 220	2013	1.4	0.7	0.3	0.4	0.3	3.1	Review	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Red Bud CUSD 132	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Red Hill CUSD 10	2013	0.7	1.05	0.1	0.4	0.2	2.45	Watch	
	2012	0.7	0.7	0.2	0.4	0.2	2.2	Watch	
Reed Custer CUSD 255U	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Rhodes SD 84-5	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Rich Twp HSD 227	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Richland GSD 88A	2013	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Richmond-Burton CHSD 157	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Ridgeland SD 122	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Ridgeview CUSD 19	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Ridgewood CHSD 234	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Riley CCSD 18	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
River Bend CUSD 2	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
River Forest SD 90	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
River Grove SD 85-5	2013	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
River Ridge CUSD 210	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
River Trails SD 26	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Riverdale CUSD 100	2013	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Riverdale SD 14	2012	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	
Riverside SD 96	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Riverside-Brookfield Twp SD 208	2013	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
	2012	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Riverton CUSD 14	2013	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	
	2012	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Riverview CCSD 2	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Roanoke Benson CUSD 60	2013	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Robein SD 85	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Robinson CUSD 2	2013	1.05	1.05	0.2	0.4	0.3	3	Early Warning	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Robinson CUSD 2	2012	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	
Rochelle CCSD 231	2013	1.4	1.05	0.4	0.4	0.2	3.45	Review	
	2012	1.4	1.05	0.4	0.4	0.2	3.45	Review	
Rochelle Twp HSD 212	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Rochester CUSD 3A	2013	1.4	1.05	0.4	0.4	0.1	3.35	Review	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Rock Falls ESD 13	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Rock Falls Twp HSD 301	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Rock Island SD 41	2013	1.4	1.05	0.3	0.4	0.2	3.35	Review	
	2012	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
Rockdale SD 84	2013	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
	2012	1.4	0.7	0.2	0.4	0.4	3.1	Review	
Rockford SD 205	2013	1.4	1.4	0.2	0.4	0.3	3.7	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Rockridge CUSD 300	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Rockton SD 140	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Rome CCSD 2	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Rondout SD 72	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Rondout SD 72	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Rooks Creek CCSD 425	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Roselle SD 12	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Rosemont ESD 78	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Rossville-Alvin CUSD 7	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Round Lake CUSD 116	2013	1.4	1.05	0.4	0.4	0.2	3.45	Review	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Roxana CUSD 1	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Rutland CCSD 230	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Salem CHSD 600	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Salem SD 111	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Salt Creek SD 48	2013	1.4	1.05	0.4	0.3	0.4	3.55	Recognition	Cost to provide mandated programs and services and quality district programs continue to exceed local tax revenues limited by the Property Tax Extension Limitation Law (PTELL). Salt Creek School District 48's Equalized Assessed Valuation (EAV) has continued to decline since 2008. Our school district, in the past five years, has lost \$188,889,027 of its Equalized Assessed Valuation resulting in local tax rates increasing from 95.61 cents in 2008 to \$1.3681 in 2012.
	2012	1.4	1.4	0.4	0.3	0.4	3.9	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Sandoval CUSD 501	2013	0.7	1.05	0.1	0.4	0.3	2.55	Watch	
	2012	1.05	0.7	0.2	0.4	0.3	2.65	Early Warning	
Sandridge SD 172	2013	0.35	1.05	0.2	0.4	0.4	2.4	Watch	
	2012	0.7	0.7	0.2	0.4	0.4	2.4	Watch	
Sandwich CUSD 430	2013	0.7	1.05	0.1	0.4	0.4	2.65	Early Warning	
	2012	1.05	1.05	0.2	0.4	0.4	3.1	Review	
Sangamon Valley CUSD 9	2013	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Saratoga CCSD 60C	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Saunemin CCSD 438	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Scales Mound CUSD 211	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Schaumburg CCSD 54	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Schiller Park SD 81	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.05	0.4	0.4	0.1	3.35	Review	
Schuyler-Industry CUSD 5	2013	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Scott-Morgan CUSD 2	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
SD 45 DuPage County	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
SD U-46	2013	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
	2012	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
Selmaville CCSD 10	2013	1.4	1.05	0.4	0.4	0.2	3.45	Review	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Seneca CCSD 170	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Seneca Twp HSD 160	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Serena CUSD 2	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Sesser-Valier CUSD 196	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Shawnee CUSD 84	2013	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
	2012	1.4	0.7	0.3	0.4	0.4	3.2	Review	
Shelbyville CUSD 4	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Sherrard CUSD 200	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Shiloh CUSD 1	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Shiloh Village SD 85	2013	1.4	1.05	0.3	0.4	0.1	3.25	Review	
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Shirland CCSD 134	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Signal Hill SD 181	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Silvis SD 34	2013	1.4	0.35	0.3	0.4	0.1	2.55	Watch	Our score is much lower than it really is due to school construction & not having been reimbursed yet by the State of Illinois.
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Skokie SD 68	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Skokie SD 69	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Skokie SD 73-5	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Smithton CCSD 130	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Somonauk CUSD 432	2013	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
South Central CUD 401	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.05	1.05	0.2	0.4	0.4	3.1	Review	
South Fork SD 14	2013	1.05	1.4	0.2	0.4	0.2	3.25	Review	
	2012	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	
South Holland SD 150	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
South Holland SD 151	2013	1.4	1.05	0.4	0.4	0.1	3.35	Review	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
South Pekin SD 137	2013	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
South Pekin SD 137	2012	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
South Wilmington CCSD 74	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	0.7	0.3	0.4	0.4	3.2	Review	
Southeastern CUSD 337	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Southwestern CUSD 9	2013	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	Southwestern Community Unit School District #9 remains committed to maintaining fiscal responsibility during challenging financial times, while maintaining a quality education and safe environment for our students.
	2012	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
Sparta CUSD 140	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	0.7	1.05	0.1	0.4	0.3	2.55	Watch	
Spoon River Valley CUSD 4	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Spring Lake CCSD 606	2013	0.7	0.7	0.1	0.4	0.4	2.3	Watch	
	2012	1.05	0.7	0.2	0.4	0.4	2.75	Early Warning	
Spring Valley CCSD 99	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Springfield SD 186	2013	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
	2012	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
St Anne CCSD 256	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
St Anne CHSD 302	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.05	0.4	0.4	0.2	3.45	Review	
St Charles CUSD 303	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
St Elmo CUSD 202	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	Although our education fund expenses have increased at a modest rate of less than 1.5% per year over the last six years, our profile score has gone down. This is due to the State of Illinois not funding education at the level that it has been funded in the past.
	2012	1.4	1.05	0.4	0.4	0.2	3.45	Review	
St George CCSD 258	2013	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
	2012	1.05	1.4	0.2	0.4	0.1	3.15	Review	
St Joseph CCSD 169	2013	1.4	1.05	0.4	0.4	0.1	3.35	Review	
	2012	1.4	1.05	0.4	0.4	0.1	3.35	Review	
St Joseph Ogden CHSD 305	2013	1.4	1.05	0.4	0.4	0.2	3.45	Review	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
St Libory Cons SD 30	2013	0.35	1.4	0.1	0.4	0.4	2.65	Early Warning	
	2012	0.35	0.35	0.1	0.4	0.4	1.6	Watch	
St Rose SD 14-15	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Stark County CUSD 100	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Staunton CUSD 6	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Steeleville CUSD 138	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Steger SD 194	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Sterling CUSD 5	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Steward ESD 220	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Stewardson-Strasburg CUD 5A	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Stockton CUSD 206	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Streator ESD 44	2013	0.35	0.7	0.1	0.4	0.4	1.95	Watch	FY13 General State Aide Proration: \$959,508 and FY13 Total Delayed State Payments: \$540,090. The District was forced to borrow \$1,600,000 from a local bank to make through the school year.
	2012	0.7	0.7	0.1	0.4	0.3	2.2	Watch	
Streator Twp HSD 40	2013	1.4	1.05	0.4	0.4	0.2	3.45	Review	If all payments from the state were received in the fiscal year, SHS would have earned a profile ranking of Recognition.
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Sullivan CUSD 300	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Summersville SD 79	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Summit Hill SD 161	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Summit SD 104	2013	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Sunnybrook SD 171	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Sunset Ridge SD 29	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Sycamore CUSD 427	2013	1.4	1.05	0.4	0.4	0.1	3.35	Review	The AFR Profile Score for Sycamore CUSD #427 has held steady at the review status since 2003, with an exception of recognition in the year 2006 due to an extreme increase in housing starts that led to an increase in land cash payments. The District has experienced continued decreases in General State Aid due to proration and has also struggled with declining property values. In spite of current economic problems, the Sycamore School District has been able to maintain programs and provide the quality education experience demanded by the community. The establishment of healthy financial reserves during the growth period and sound financial management by the Board of Education should enable the District to remain financially healthy through the next several years. The District will continue to monitor the financial outlook and implement cost reduction strategies if possible.
	2012	1.4	1.05	0.4	0.4	0.1	3.35	Review	
Taft SD 90	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Tamaroa School Dist 5	2013	1.05	1.4	0.2	0.4	0.4	3.45	Review	
	2012	1.05	1.05	0.2	0.4	0.4	3.1	Review	
Taylorville CUSD 3	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Teutopolis CUSD 50	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	Our score last fiscal year was 3.9. Due to the inability of state leaders to effectively manage the state's resources, General State Aid has been slashed by 11.3% this fiscal year. Our students, school district, and entire community have sacrificed both financially and through decreased educational opportunities in order to keep our district financially stable. In spite of all this, our district continues to provide an excellent education for its students.
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Thomasboro CCSD 130	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	Once again the only area in which we did not score a 4 was Expenditures verses Revenue. Our district has done everything including but not limited to reduction of staff, elimination of sports and other programs.
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Thompsonville CUSD 174	2013	1.05	1.05	0.2	0.4	0.2	2.9	Early Warning	
	2012	1.05	1.05	0.2	0.4	0.4	3.1	Review	
Thornton Fractional Twp HSD 215	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Thornton SD 154	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Thornton Twp HSD 205	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Tolono CUSD 7	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Tonica CCSD 79	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Township HSD 211	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Township HSD 214	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Tremont CUSD 702	2013	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
	2012	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Tri City CUSD 1	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Tri Point CUSD 6-J	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Tri Valley CUSD 3	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Triad CUSD 2	2013	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	
	2012	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	
Trico CUSD 176	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	1.05	1.05	0.2	0.4	0.4	3.1	Review	
Triopia CUSD 27	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Troy CCSD 30C	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	In FY 2014, Troy CCSD 30-C is abating \$1,597,185 in the Bond and Interest Fund. The District is also implementing the budgetary use of fund balances to contain the 2013 levy.
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Tuscola CUSD 301	2013	1.05	1.4	0.2	0.4	0.3	3.35	Review	Tuscola CUSD #301 continues to make great progress financially even during these challenging time with less and less funding from the State of Illinois.
	2012	0.7	1.4	0.1	0.4	0.3	2.9	Early Warning	
Twp HSD 113	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Union Ridge SD 86	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Union SD 81	2013	1.05	1.4	0.2	0.4	0.1	3.15	Review	Union School District #81 is pleased to announce that we have greatly improved our financial situation. We have moved from Financial Watch to Financial Review in just one year!
	2012	0.7	0.35	0.3	0.3	0.1	1.75	Watch	
United CUSD 304	2013	1.4	0.7	0.3	0.4	0.3	3.1	Review	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
United Twp HSD 30	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Unity Point CCSD 140	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Unity Point CCSD 140	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Urbana SD 116	2013	1.05	0.7	0.3	0.4	0.2	2.65	Early Warning	
	2012	1.4	1.05	0.3	0.4	0.2	3.35	Review	
V I T CUSD 2	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Valley View CUSD 365U	2013	1.4	1.05	0.3	0.4	0.1	3.25	Review	
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Valmeyer CUSD 3	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.2	0.4	0.4	3.45	Review	
Vandalia CUSD 203	2013	1.4	1.05	0.3	0.4	0.1	3.25	Review	
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Venice CUSD 3	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Vienna HSD 133	2013	1.4	1.05	0.2	0.4	0.3	3.35	Review	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Vienna SD 55	2013	1.4	1.05	0.2	0.4	0.1	3.15	Review	
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Villa Grove CUSD 302	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	We are in a period of great oversight of every dollar expended. The board has shown leadership and care in every financial decision.
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
Virginia CUSD 64	2013	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	In these troubling financial times, the Virginia CUSD #64 score has remained the same. The component that drops the district score is the long term borrowing score. That long term borrowing was done in order to build a new Jr/Sr high school. Over time, as the debt is paid off, that score will increase as well, raising the district overall score.
	2012	1.05	1.05	0.2	0.4	0.1	2.8	Early Warning	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
W Harvey-Dixmoor PSD 147	2013	1.4	1.05	0.4	0.4	0.1	3.35	Review	
	2012	1.4	1.05	0.4	0.4	0.1	3.35	Review	
Wabash CUSD 348	2013	0.7	0.7	0.2	0.4	0.4	2.4	Watch	
	2012	1.05	1.05	0.2	0.4	0.4	3.1	Review	
Wallace CCSD 195	2013	1.4	1.05	0.4	0.4	0.1	3.35	Review	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Waltham CCSD 185	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Waltonville CUSD 1	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.4	0.3	0.4	0.4	3.9	Recognition	
Warren CUSD 205	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Warren Twp HSD 121	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Warrensburg-Latham CUSD 11	2013	1.4	1.05	0.3	0.4	0.2	3.35	Review	
	2012	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Warsaw CUSD 316	2013	1.4	0.35	0.2	0.4	0.3	2.65	Early Warning	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Washington CHSD 308	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Washington SD 52	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Waterloo CUSD 5	2013	1.4	1.05	0.3	0.4	0.1	3.25	Review	
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Wauconda CUSD 118	2013	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
	2012	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Waukegan CUSD 60	2013	1.05	1.4	0.2	0.4	0.2	3.25	Review	
	2012	1.05	1.4	0.2	0.4	0.3	3.35	Review	
Waverly CUSD 6	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Wayne City CUSD 100	2013	1.05	1.05	0.2	0.4	0.4	3.1	Review	
	2012	1.05	1.05	0.2	0.4	0.4	3.1	Review	
Webber Twp HSD 204	2013	1.4	0.35	0.3	0.4	0.4	2.85	Early Warning	
	2012	0	0	0	0	0	0	Watch	
Wesclin CUSD 3	2013	1.4	1.05	0.4	0.4	0.2	3.45	Review	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
West Carroll CUSD 314	2013	1.4	1.05	0.3	0.4	0.1	3.25	Review	
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
West Central CUSD 235	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
West Chicago ESD 33	2013	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
	2012	1.4	1.05	0.3	0.4	0.2	3.35	Review	
West Lincoln-Broadwell ESD 92	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
West Northfield SD 31	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
West Prairie CUSD 103	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
West Richland CUSD 2	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
West Washington Co CUD 10	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Westchester SD 92-5	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Western CUSD 12	2013	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
	2012	0.7	0.7	0.1	0.4	0.3	2.2	Watch	
Western Springs SD 101	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Westville CUSD 2	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Wethersfield CUSD 230	2013	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Wheeling CCSD 21	2013	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
	2012	1.05	1.4	0.3	0.4	0.3	3.45	Review	
Whiteside SD 115	2013	1.05	1.05	0.2	0.4	0.4	3.1	Review	
	2012	1.4	1.05	0.2	0.4	0.3	3.35	Review	
Will County SD 92	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Williamsfield CUSD 210	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Williamsville CUSD 15	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Willow Grove SD 46	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	1.4	1.05	0.3	0.4	0.2	3.35	Review	
Willow Springs SD 108	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Wilmette SD 39	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Wilmington CUSD 209U	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
Winchester CUSD 1	2013	1.4	1.05	0.3	0.4	0.4	3.55	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Windsor CUSD 1	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
	2012	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	
Winfield SD 34	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Winnebago CUSD 323	2013	1.4	1.05	0.3	0.4	0.3	3.45	Review	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Winnetka SD 36	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Winthrop Harbor SD 1	2013	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
	2012	1.4	1.4	0.3	0.4	0.3	3.8	Recognition	
Wolf Branch SD 113	2013	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
	2012	1.4	1.05	0.3	0.4	0.2	3.35	Review	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Wood Dale SD 7	2013	1.4	1.05	0.4	0.4	0.4	3.65	Recognition	Wood Dale SD 7 continues to maintain the highest category of financial strength - Financial Recognition with a profile score of 3.65. The only category that is below the top score of 4.0 is the Expenditure to Revenue ratio which was just slightly above the 1.0 at 1.032. This is the result of the lag in state funding for both categoricals and General State Aid. Additionally, Wood Dale is committed to providing a one to one technology initiative for students. The District continues to move forward on this initiative even though State payments are delayed. The District is committed to maintaining a balanced budget and fiscal stability.
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Wood River-Hartford ESD 15	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.05	0.4	0.4	0.3	3.55	Recognition	
Woodland CCSD 50	2013	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
	2012	1.4	1.4	0.3	0.4	0.2	3.7	Recognition	
Woodland CUSD 5	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Woodlawn CCSD 4	2013	1.05	0.7	0.2	0.4	0.4	2.75	Early Warning	
	2012	1.4	1.05	0.2	0.4	0.4	3.45	Review	
Woodlawn CHSD 205	2013	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
	2012	1.05	1.4	0.2	0.4	0.3	3.35	Review	
Woodridge SD 68	2013	1.4	1.4	0.4	0.4	0.4	4	Recognition	Key financial highlights for the 2012-2013 fiscal year include the following: The District continues to benefit from a low debt structure with a 96.3% long term debt margin remaining. The District received a perfect 4.0 on its financial profile score to achieve "Financial Recognition" from the Illinois State Board of Education. The District maintains a Standard & Poor's Credit Rating of AA+.
	2012	1.4	1.4	0.4	0.4	0.4	4	Recognition	
Woodstock CUSD 200	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	

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

<u>District Name</u>	<u>Data Year</u>	<u>FBRR</u>	<u>EXRV</u>	<u>DCOH</u>	<u>STB</u>	<u>LTD</u>	<u>Total Score</u>	<u>Designation</u>	<u>District Comments</u>
Worth SD 127	2013	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
Yorkville CUSD 115	2013	1.4	1.4	0.4	0.4	0.1	3.7	Recognition	
	2012	1.4	1.4	0.4	0.4	0.2	3.8	Recognition	
Zeigler-Royalton CUSD 188	2013	1.05	1.05	0.2	0.4	0.3	3	Early Warning	
	2012	1.4	1.05	0.3	0.4	0.3	3.45	Review	
Zion ESD 6	2013	1.4	1.4	0.3	0.4	0.1	3.6	Recognition	
	2012	1.4	1.05	0.3	0.4	0.1	3.25	Review	
Zion-Benton Twp HSD 126	2013	1.4	1.4	0.4	0.4	0.3	3.9	Recognition	
	2012	1.4	1.4	0.4	0.4	0.3	3.9	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%)