

Teachers' Pensions: Who's Really Paying?

Many teachers contribute nothing; taxpayers shoulder burden

Public employee unions balked at pension reform when it was introduced this spring because they claim government workers already have "paid their fair share" by kicking in "8 percent, 9 percent or more from each paycheck" to their retirement funds.

But when it comes to public school teachers in Illinois, paying their own way to retirement isn't the norm.

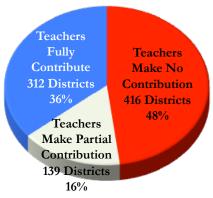
An analysis by the Illinois Policy Institute of data from the Teachers' Retirement System, the Illinois State Board of Education and hundreds of teacher contracts found that in nearly two-thirds of districts across the state, teachers don't contribute the full "employee share" toward their pensions. In fact, most of these districts don't require their teachers to contribute anything toward their own retirement. Instead, the contributions are paid for or "picked up" by school districts – and by extension, local taxpayers. During the 2009-10 school year alone, this little-known perk cost taxpayers more than \$430 million. This subsidy is on top of what the state – and by extension, state taxpayers – pay into the teachers' retirement funds through district-paid employer contributions and state funding. To give a recent example, in 2010, the state paid more than \$2.2 billion toward TRS to cover the "employer share" of the benefits.

The finding that most teachers do not pay into their own retirement funds sharply contradicts union claims that TRS members are paying their "fair share" to the state's retirement system, and therefore pension reform should not be enacted.

This practice began many years ago, when school districts began picking-up the cost of teachers' contributions to the pension system. By law, teachers are expected to contribute 9.4 percent of their salaries to their own retirement fund. But in the 2009-10 school year, 555 of the state's 867 districts paid *some or all* of teachers' required contributions as an added employee benefit.

In an environment in which rising property and

GRAPHIC 1. WHO PAYS TEACHERS' SHARE OF RETIREMENT SAVINGS?



Source: Illinois Teacher Salary Study 2009-2010. The Institute has used the pick-up data that each school district self-reported to ISBE as part of ISBE's annual survey. The Institute has found discrepancies in the self-reported data, so there are cases where the teacher contract data for a particular district may not match the ISBE survey. In some obvious cases, the Institute has highlighted those discrepancies. Any errors or omissions from the ISBE source data may lead to changes in the reported findings.

Ted Dabrowski is the Vice President for Policy with the Illinois Policy Institute. **Michael Wille** is an Education Policy Analyst with the Illinois Policy Institute.

income taxes are eating into household budgets, and spiraling pension costs are crowding out resources that could be spent in the classroom, this arrangement is both untenable and unacceptable.

Illinois' pension system has been designated the most underfunded in the nation. Beyond failing to make appropriate payments to these funds, state leaders past and present deserve blame for setting up an unsustainable system that has been grossly mismanaged. Doubtless, reforms requiring proper state funding of teachers' pensions must be forthcoming. But at a time when the state is grappling with an unfunded pension liability of \$86 billion, school districts are cutting programs and staff to make ends meet and taxpayers are stretched to the max, asking teachers to contribute to their own retirements is more than reasonable.

TEACHER PENSION PICK UPS

The Teachers' Retirement System depends on four sources of funding to meet the obligations of current and future retirees: state contributions, school district contributions, teacher contributions and investment income. Currently, teachers are obligated by law to pay 9.4 percent of their salary into the retirement system.

But over the years, school districts began paying the teacher's contribution to their retirement on the teachers' behalf. Contract language for when a school board takes on the obligation to pay some, or all, of a teacher's individual pension contribution is "pick up."

Some school boards have used the pension pick up as a sweetener during negotiations with teacher unions. In other scenarios, pick ups were benefits highly sought-after by the unions, and then negotiated into the contracts. No matter the reason, pension pick ups have become a standard benefit in almost two-thirds of Illinois' school districts.

Teachers who do not contribute their share toward their own retirements will argue that the pick up is part of their total compensation and that they, therefore, fully contribute their share. But the TRS Employer handbook clearly recognizes employer-paid pick ups of teacher contributions, providing guidance on how to report such pick ups to the TRS. That pick ups are an employee benefit – not part of the base salary – is further supported by the recent ISBE Salary Study. In that survey, each district self-reported whether that district board pays their teachers' contributions and if so, how much. That data is included in this Institute's analysis.

Whether a district picks up the teachers' share of their retirement savings can become confusing, however, because each school district has negotiated different pick up terms. Also, some contracts are transparent and easy to understand, while others are inconclusive and there is no standard language used across contracts. For this analysis, the Institute studied the contracts of the 200 largest school districts in Illinois and found that the language for pick ups varied greatly, from little mention of the benefit to full and explicit descriptions.

So to get further clarity, the Institute consulted the Teachers' Retirement System Employer's Guide for the definition of teacher's earnings (those creditable toward their pensions) to determine how pension pick ups fit as part of that description. The guide highlights that employer pick ups are an added benefit to teachers' compensation.¹

The Institute also was able to complement its contract analysis with results from an annual ISBE questionnaire that surveys teacher salaries and the amount of pension pick ups across all state districts.² Based on ISBE's data, the Institute analyzed all Illinois school districts to determine which are paying some or all of the teachers' mandatory 9.4 percent contribution to the system. The Institute then calculated the additional cost of this perk to taxpayers per school district.

In its analysis, the Institute has used the pick up data that each school district self-reported to ISBE as part of ISBE's annual survey. The Institute has found discrepancies in the self-reported data, so there are cases where the contract data may not match the ISBE

Illinois' pension system has been designated the most underfunded in the nation. survey. In some obvious cases, the Institute has highlighted those discrepancies.

As such information was not readily available and easy to understand, the Institute welcomes greater transparency on pension pick ups and other employee benefits that can be provided by ISBE, TRS and other governmental bodies. With greater transparency, the state can optimize its spending and avoid confusion or misinformation about some of the most pressing issues facing the state.

How Many Districts Pick up Teacher Contribution?

Graphic 1 shows that 48 percent, or 416 of the state's 867 school boards, pay *all* of a teacher's pension contribution (the full 9.4 percent of salary contribution). Another 139 districts, or 16 percent, pay a *portion* of a teacher's contribution, ranging from 0.4 percent of salary to as much as 9.2 percent. This means that teachers

in 64 percent of all Illinois school districts don't pay the full "employee" share of pension contribution, instead pushing the cost to taxpayers.

On the flip side, 312 districts, or 36 percent, do not pick up the pension payments at all.³

Graphic 2 identifies those school districts that pick up teacher's pension payments. Those in red are districts that pick up the full amount, those in pink are partial pick ups, while those in gray pick up none of the pension payments.

Cost to Taxpayers

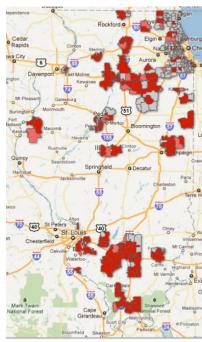
Districts that pay for pension pick ups on behalf of teachers must, by definition, use taxpayer money to do so. As can be seen in Appendix B, the cost to taxpayers varies by district, depending on the size of the school district and the percentage of teacher pensions picked up by the board. Institute calculations based on government-provided data indicate that the

GRAPHIC 2. Illinois school districts and level of pension pick ups (2010)

TRS CONTRIBUTIONS FOR

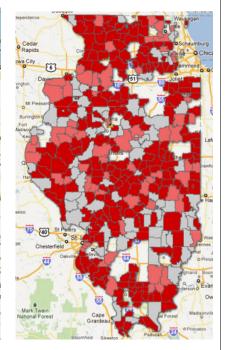
HIGH SCHOOL DISTRICTS

TRS contributions for elementary school districts





TRS contributions for unit school districts



Full pick up - red; Partial pick-up - pink; No pick up - gray

Source: Illinois Teacher Salary Study 2009-2010 http://www.isbe.state.il.us/research/htmls/teacher_salary.htm

Teachers in 64 percent of all Illinois school districts don't pay the full "employee" share of pension contribution, instead pushing the cost to taxpayers. total cost of teacher pension pick ups was more than \$430 million. This figure was arrived at by taking the percentage of salary picked up by each school board and multiplying it by that district's total salary, as reported to the Teachers' Retirement System (i.e. Teachers Creditable Earnings).

POLICY RECOMMENDATIONS

In 2010, Illinois taxpayers contributed more than \$2.2 billion to the teachers' retirement fund through district and state contributions. This contribution was meant to complement the amount teachers legally are required to contribute toward their own retirements. Many taxpayers will be dismayed to discover that they long have been forced to shoulder a large share of the *teachers*' contributions, in addition to the district and state contributions. Teachers in more than 64 percent of Illinois school districts barely contributed to their own retirement.

Taxpayers are stretched to the breaking point after a record tax increase. But even these elevated tax dollars are not enough to sustain the grossly underfunded Teachers Retirement System.

By requiring government employees to pay their fair share of pension contribution costs, school districts can free up precious financial resources. This could pave the way for tax relief. Alternatively, it could help school districts cover the employer share of pension costs, which the state currently struggles to afford.

Endnotes

1 From the TRS Employer Guide's definition of creditable earnings: "any portion of the 9.4 percent member retirement contributions paid by the employer as a benefit (See "Employer-paid 9.4 percent retirement contributions"), and "...an employer's payment of any portion of the 9.4 percent retirement contribution is referred to as the "salary schedule add-on method." Employers using this method agree to pay all or a portion of the 9.4 percent member contribution in addition to the salary schedule amount. This method results in an employer cash outlay in excess of the member's salary schedule amount." http://trs.illinois.gov/subsections/employers/pubs/ employerguide/2011EmployerGuide_print.pdf

2 Questions from ISBE's Annual Teachers Salary Survey. Are teacher retirement monies included in the salaries reported in your salary schedule? What percent of the teachers' salaries is paid by the board to TRS? This includes the teacher's share of 9.4 percent. If the board pays all of the teacher's share, the maximum compounded percent is 10.4. It excludes THIS (insurance). If none, please enter 0.0 percent. http:// www.isbe.net/research/htmls/teacher_salary.htm

3 Chicago was not a part of this study since it does not participate in Illinois' Teachers' Retirement System.

GUARANTEE OF QUALITY SCHOLARSHIP

The Illinois Policy Institute is committed to delivering the highest quality and most reliable research on matters of public policy.

The Institute guarantees that all original factual data (including studies, viewpoints, reports, brochures, and videos) are true and correct and that information attributed to other sources is accurately represented.

The Institute encourages rigorous critique of its research. If the accuracy of any material fact or reference to an independent source is questioned and brought to the Institute's attention in writing with supporting evidence, the Institute will respond. If an error exists, it will be corrected in subsequent distributions. This constitutes the complete and final remedy under this guarantee.

Taxpayers are stretched to the breaking point after a record tax increase. But even these elevated tax dollars are not enough to sustain the grossly underfunded Teachers Retirement System.

Page 5 of 41

Appendix A: TRS Project Spreadsheet Appendix Explanation

In its analysis, the Institute has used the pick-up data that each school district self-reported to ISBE as part of ISBE's annual survey. The Institute has found discrepancies in the self-reported data, so there are cases where the teacher contract data for a particular district may not match the ISBE survey. In some obvious cases, the Institute has highlighted those discrepancies. Any errors or omissions from the ISBE source data may lead to changes in the reported findings.

Data Sources:

- 1) Teachers Creditable Earnings and 9.4% Contributions provided by Teachers Retirement System following FOIA request
- 2) Illinois Teacher Salary Study 2009-2010 http://www.isbe.state.il.us/research/htmls/teacher_salary.htm

Employer ID - provided by TRS

- County Number-District Number
- Example: 009-2620
- A C Central CUSD 262 is classified as County Code number 009 (Cass County) and District Number 2620. A 0 is added to the end of each district number.
- Example: 048-2170
- Abingdon CUSD 217 is classified as County Code number 048 (Knox County) and District Number 2170. A 0 is added to the end of each district number.

Employer Name - provided by TRS

- Example: A C Central CUSD 262 Community Unit School District
- Example: Adlai Stevenson HSD 125 High School District
- Example: Northbrook ESD 27 Elementary School District

Teachers' Creditable Earnings for 2009-2010 - provided by TRS

• This number refers to the total amount paid to all teachers within a given district.

Total Teacher 9.4% Contributions Remitted by District to TRS as of June 30, 2010 - provided by TRS

• This number is the legally required total amount that all teachers within a given district must contribute to the Teachers Retirement System pension fund.

Percentage Covered by Board from ISBE Spreadsheet 2009-2010 - ISBE Teachers' Salary Study

• This number refers to the amount reported by each school district on the ISBE 2009-2010 Teacher Salary Study questionnaire. If the number is 9.4, 10.0%, 10.2%, 10.3% or 10.4%, the district covered the entire amount of the teachers' legally required 9.4% contribution. If the number is 9.5%, 9.8%, or 9.9%, then the district covered 9% of the legally required 9.4% contribution. If the number is between 0 and 9.4%, the district covered part of the amount of the teachers' legally required 9.4% contribution. If the number is 0, the district covered none of the amount of the teachers' legally required 9.4% contribution.

Actual percentage pick up rate covered by board

• This column reflects the actual pick-up rate (not grossed up) of the entries from Column E. The Institute checked the data against a number of contracts to confirm that the numbers reported to ISBE were the same as those in the contract, and not the grossed-up values.

Page 6 of 41

• For those numbers reported as 10.0%, 10.2%, 10.3% or 10.4%, the pick-up rate is reflected as 9.4%. For those numbers reported as 9.5%, 9.8%, or 9.9%, the pick-up rate is reflected as 9.0%. For those numbers reported as 8.7%, the pick-up rate is reflected as 8.0%. The rest of the entries are equal in both columns, meaning the same amount is listed.

Estimated Value of Pick-up 2009-2010

• This column calculates the actual dollar amount of how much each school district is picking up based on the Teachers' Creditable Earnings multiplied by the pick up rate. This means that in addition to the teachers' salary, the board is paying this amount to the Teachers Retirement System as a benefit for their employees.

Discrepancies between ISBE and contracts

• A few districts have reported a number to ISBE that is different from the number listed in their contract. At least three districts reported to ISBE that they were covering a partial amount while in fact they were covering 0% according to their contracts. At least two districts reported to ISBE that they were covering a small amount (.6% and 1.4%, Lovington and St. George) when in fact they were both covering 9%. Finally, Waukegan reported to ISBE that it was covering the pick-up rate at 10.0% (to be read as 9.4%, i.e. that it was covering the entire contribution). However, the contract from Waukegan lists the coverage as 1.5%. The contract covers the years 2009-2010. For the ISBE report from 2009-2010, they reported it as 10.0, but for the ISBE reported from 2010-2011, they reported it as 1.5. We used the ISBE numbers from 2009-2010 for consistency. Approximately 300 contracts were checked against the ISBE numbers to ensure accuracy.

Appendix B. Teachers' Retirement System of the State of Illinois Project

	FENDIX D. II						-
Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
009-2620	A C Central CUSD 262	1,946,797	182,999	10.4%*	9.4%	182,999	
048-2170	Abingdon CUSD 217	2,798,563	263,065	0.0%	0.0%	-	
022-0040	Addison SD 4	20,874,652	1,962,218	0.0%	0.0%	-	
049-1250	Adlai Stevenson HSD 125	33,528,726	3,151,700	0.0%	0.0%	-	
028-0910	Akin CCSD 91	561,966	52,825	10.4%	9.4%	52,825	
014-0630	Albers SD 63	693,245	65,165	9.4%	9.4%	65,165	
063-0190	Alden Hebron SD 19	2,357,049	221,563	10.4%	9.4%	221,563	
093-0170	Allendale CCSD 17	518,861	48,773	9.4%	9.4%	48,773	
050-0650	Allen-Otter Creek CCSD 65	611,004	57,434	0.0%	0.0%	-	
016-1260	Alsip-Hazlgrn- Oaklwn SD 126	8,599,180	808,323	0.0%	0.0%	-	
025-0100	Altamont CUSD 10	3,536,068	332,390	0.0%	0.0%	-	
057-0110	Alton CUSD 11	31,876,134	2,996,357	0.0%	0.0%	-	
037-2250	Alwood CUSD 225	2,269,458	213,329	0.0%	0.0%	-	
052-2720	Amboy CUSD 272	3,695,973	347,421	10.4%	9.4%	347,421	
091-0370	Anna CCSD 37	2,786,775	261,957	10.4%	9.4%	261,957	
091-0810	Anna Jonesboro CHSD 81	2,505,586	235,525	10.4%	9.4%	235,525	
037-2260	Annawan CUSD 226	2,050,461	192,743	4.0%	4.0%	82,018	
049-0340	Antioch CCSD 34	12,819,718	1,205,054	0.0%	0.0%	-	
049-1020	Aptakisic-Tripp CCSD 102	14,837,176	1,394,695	0.0%	0.0%	-	
016-1450	Arbor Park SD 145	6,721,855	631,854	0.0%	0.0%	-	
021-3060	Arcola CUSD 306	2,964,730	278,685	10.4%	9.4%	278,685	
055-0010	Argenta-Oreana CUSD I	3,864,948	363,305	10.4%	9.4%	363,305	
016-2170	Argo CHSD 217	12,722,436	1,195,909	9.8%**	9.0%	1,145,019	
016-1040	Argo-Summit SD 104	7,695,724	723,398	0.0%	0.0%	-	

Page 8 of	41
-----------	----

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
016-0250	Arlington Heights SD 25	33,152,101	3,116,297	0.0%	0.0%	-	
092-2250	Armstrong THSD 225	877,101	82,448	9.9%	9.0%	78,939	
092-0610	Armstrong-Ellis CSD 61	618,436	58,133	8.0%	8.0%	49,475	
021-3050	Arthur CUSD 305	2,701,939	253,982	9.4%	9.4%	253,982	
095-0150	Ashley CCSD 15	795,120	74,741	10.4%	9.4%	74,741	
052-2750	Ashton-Franklin Ctr CUSD 275	2,860,702	268,906	10.4%	9.4%	268,906	
029-0015	Astoria CUSD I	1,514,845	142,395	10.4%	9.4%	142,395	
065-2130	Athens CUSD 213	3,739,155	351,481	9.4%	9.4%	351,481	
074-0390	Atwood Ham- mond CUSD 39	1,736,896	163,268	6.0%	6.0%	104,214	
016-1250	Atwood Heights SD 125	3,158,561	296,905	8.0%	8.0%	252,685	
084-0100	Auburn CUSD 10	4,999,586	469,961	9.4%	9.4%	469,961	
045-1310	Aurora East USD 3	50,303,420	4,728,521	0.0%	0.0%	-	
045-1290	Aurora West USD 129	69,030,162	6,488,835	10.4%	9.4%	6,488,835	
014-0210	Aviston SD 21	1,247,779	117,291	10.4%	9.4%	117,291	
016-0370	Avoca SD 37	6,671,205	627,093	0.0%	0.0%	-	
029-1760	Avon CUSD 176	1,441,673	135,517	3.8%	3.8%	54,784	
084-0050	Ball Chatham CUSD 5	15,380,402	1,445,758	0.0%	0.0%	-	
049-1060	Bannockburn SD 106	1,431,694	134,579	10.4%	9.4%	134,579	
049-2200	Barrington CUSD 220	57,206,639	5,377,424	0.0%	0.0%	-	
014-0570	Bartelso SD 57	686,366	64,518	10.4%	9.4%	64,518	
072-0660	Bartonville SD 66	994,284	93,463	2.0%	2.0%	19,886	
045-1010	Batavia USD 101	34,116,628	3,206,963	0.0%	0.0%	-	
049-0030	Beach Park CCSD 3	1,497,775	1,080,791	0.0%	0.0%	-	
009-0150	Beardstown CUSD 15	5,692,651	535,109	0.0%	0.0%	-	
025-0200	Beecher City CUSD 20	1,814,699	170,582	0.0%	0.0%	-	

Page	9	\mathbf{of}	41
------	---	---------------	----

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
099-2000	Beecher CUSD 200U	4,881,742	458,884	0.0%	0.0%	-	
082-1190	Belle Valley SD 119	4,134,234	388,618	10.4%	9.4%	388,618	
082-1180	Belleville SD 118	17,804,666	1,673,639	9.0%	9.0%	1,602,420	
082-2010	Belleville THSD 201	25,937,209	2,438,098	9.9%**	9.0%	2,334,349	
016-0880	Bellwood SD 88	12,348,128	1,160,724	0.0%	0.0%	-	
004-1000	Belvidere CUSD 100	42,319,477	3,978,031	10.4%	9.4%	3,978,031	
074-0050	Bement CUSD 5	1,659,195	155,964	9.4%	9.4%	155,964	
022-0250	Benjamin SD 25	5,219,212	490,606	0.0%	0.0%	-	
022-0020	Bensenville SD 2	12,198,877	1,146,694	8.0%	8.0%	975,910	
028-0470	Benton CCSD 47	5,001,605	470,151	9.4%	9.4%	470,151	
028-1030	Benton CHSD 103	3,358,089	315,660	10.4%	9.4%	315,660	
016-0870	Berkeley SD 87	10,692,393	1,005,085	10.4%	9.4%	1,005,085	
016-0980	Berwyn North SD 98	13,210,895	1,241,824	0.0%	0.0%	-	
016-1000	Berwyn South SD 100	17,569,887	1,651,569	0.0%	0.0%	-	
057-0080	Bethalto CUSD 8	11,338,887	1,065,856	0.0%	0.0%	-	
041-0820	Bethel School District 82	593,533	55,792	10.4%	9.4%	55,792	
049-0380	Big Hollow School District 38	6,426,010	604,045	0.0%	0.0%	-	
092-0010	Bismarck CUSD I	3,999,858	375,987	9.4%	9.4%	375,987	
016-2060	Bloom TWP HSD 206	19,782,781	1,859,581	0.0%	0.0%	-	
022-0130	Bloomingdale SD 13	7,264,250	682,840	0.0%	0.0%	-	
064-0870	Bloomington SD 87	28,482,627	2,677,367	0.0%	0.0%	-	
020-0180	Blue Ridge CUSD 18	4,052,761	380,960	10.4%	9.4%	380,960	
041-1140	Bluford CCSD 114	1,118,246	105,115	10.4%	9.4%	105,115	
003-0020	Bond County CUSD 2	8,315,754	781,681	10.4%	9.4%	781,681	
046-0530	Bourbonnais SD 53	10,507,766	987,730	9.4%	9.4%	987,730	
	22						

Page	10	of	41

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
032-0750	Braceville School District 75	608,444	57,194	10.4%	9.4%	57,194	
088-0010	Bradford CUSD I	962,151	90,442	10.4%	9.4%	90,442	
046-3070	Bradley Bourbon- nais CHSD 307	8,296,031	779,827	9.0%	9.0%	746,643	
046-0610	Bradley School District 61	6,846,495	643,571	10.4%	9.4%	643,571	
014-0120	Breese SD 12	2,479,045	233,030	9.4%	9.4%	233,030	
016-2280	Bremen CHSD 228	36,429,786	3,424,400	0.0%	0.0%	-	
072-3090	Brimfield CUSD 309	3,145,524	295,679	10.4%	9.4%	295,679	
016-0950	Brookfield SD 95	5,190,651	487,921	0.0%	0.0%	-	
082-1880	Brooklyn USD 188	1,204,676	113,240	10.4%	9.4%	113,240	
016-1670	Brookwood SD 167	5,296,277	497,850	0.0%	0.0%	-	
005-0010	Brown County CUSD 1	2,916,889	274,188	9.4%	9.4%	274,188	
026-2010	Brownstown CUSD 201	1,689,884	158,849	9.9%	9.4%	158,849	
007-0420	Brussels CUSD 42	761,978	71,626	0.0%	0.0%	-	
044-0430	Buncombe CSD 43	213,496	20,069	10.4%	9.4%	20,069	
056-0080	Bunker Hill CUSD 8	2,759,495	259,393	10.4%	9.4%	259,393	
016-1110	Burbank SD 111	15,787,263	1,484,003	0.0%	0.0%	-	
006-3400	Bureau Valley CUSD 340	5,897,280	554,344	9.0%	9.0%	530,755	
016-1545	Burnham SD 154 5	813,137	76,435	0.0%	0.0%	-	
062-1700	Bushnell-Prairie CUSD 170	3,158,712	296,919	7.5%	7.5%	236,903	
022-0530	Butler SD 53	4,650,625	437,159	9.2%	9.2%	427,857	Contract says 0% covered
071-2260	Byron CUSD 226	10,227,426	961,378	10.4%	9.4%	961,378	
082-1870	Cahokia CUSD 187	25,311,358	2,379,268	9.8%	9.0%	2,278,022	
002-0010	Cairo CUSD I	3,225,755	303,221	10.4%	9.4%	303,221	
007-0400	Calhoun CUSD 40	2,397,031	225,321	10.4%	9.4%	225,321	
016-1550	Calumet City SD I 55	5,905,955	555,160	10.4%	9.4%	555,160	

Page 11 of 41

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
016-1320	Calumet Public SD 132	4,563,960	429,012	0.0%	0.0%	-	
037-2270	Cambridge CUSD 227	2,609,229	245,268	0.0%	0.0%	-	
001-0030	Camp Point CUSD 3	3,889,569	365,620	9.4%	9.4%	365,620	
029-0660	Canton Union SD 66	11,004,212	1,034,396	0.0%	0.0%	-	
081-0360	Carbon Cliff- Barstow SD 36	1,350,535	126,950	10.4%	9.4%	126,950	
039-1650	Carbondale CHSD 165	6,382,784	599,982	9.4%	9.4%	599,982	
039-0950	Carbondale El- ementary SD 95	8,478,884	797,015	10.4%	9.4%	797,015	
056-0010	Carlinville CUSD I	5,709,063	536,652	0.0%	0.0%	-	
014-0010	Carlyle CUSD I	5,230,295	491,648	0.0%	0.0%	-	
097-0050	Carmi-White Cnty CUSD 5	6,928,795	651,307	0.0%	0.0%	-	
083-0020	Carrier Mills- Stonefort SD 2	2,528,974	237,724	10.4%	9.4%	237,724	
031-0010	Carrollton CUSD	2,465,201	231,729	0.0%	0.0%	-	
100-0050	Carterville CUSD 5	7,116,803	668,980	10.4%	9.4%	668,979	
034-3170	Carthage Elemen- tary Dist 317	1,826,275	171,670	9.9%	9.0%	164,365	
063-0260	Cary CCSD 26	17,285,837	1,624,869	4.9%	4.7%	812,434	
012-0040	Casey Westfield CUSD 4C	4,569,766	429,558	4.8%	4.8%	219,349	
022-0630	Cass SD 63	4,671,348	439,107	0.0%	0.0%	-	
092-0050	Catlin CUSD 5	2,223,319	208,992	9.4%	9.4%	208,992	
022-0660	Center Cass SD 66	6,293,360	591,576	0.0%	0.0%	-	
087-0210	Central A & M CUSD 21	4,049,536	380,656	9.4%	9.4%	380,656	
014-0710	Central CHS 71	3,123,604	293,619	10.4%	9.4%	293,619	
058-1330	Central City SD 133	978,143	91,945	7.5%	7.5%	73,361	
045-3010	Central CUSD 301	18,613,158	1,749,637	10.4%	9.4%	1,749,637	
038-0040	Central CUSD 4	5,068,227	476,413	0.0%	0.0%	-	
082-1040	Central School District 104	2,580,753	242,591	10.4%	9.4%	242,591	

Page 12	2 of 41
---------	---------

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
090-0510	Central School District 51	3,133,017	294,504	9.0%	9.0%	281,972	
016-1100	Central Stickney SD 110	1,595,210	149,950	0.0%	0.0%	-	
058-2000	Centralia HSD 200	4,812,769	452,400	10.4%	9.4%	452,400	
058-1350	Centralia SD 135	5,976,155	561,759	9.4%	9.4%	561,759	
077-1000	Century CUSD 100	2,134,646	200,657	0.0%	0.0%	-	
074-1000	Cerro Gordo CUSD 100	2,313,973	217,514	9.4%	9.4%	217,513	
008-3990	Chadwick Milled- geville SD 399	2,333,081	219,310	10.4%	9.4%	219,310	
010-0040	Champaign CUSD 4	50,883,907	4,783,087	10.4%	9.4%	4,783,087	
099-0880	Chaney-Monge SD 88	1,706,636	160,424	0.0%	0.0%	-	
099-0170	Channahon School District 17	5,085,907	478,075	0.0%	0.0%	-	
015-0010	Charleston CUSD I	11,290,766	1,061,332	9.0%	9.0%	1,016,169	
006-0920	Cherry SD 92	307,027	28,861	10.4%	9.4%	28,861	
079-1390	Chester CUSD 139	4,287,257	403,002	10.4%	9.4%	403,002	
054-0610	Chester-East Lin- coln CCSD 61	1,430,992	134,513	10.4%	9.4%	134,513	
016-1700	Chicago Heights SD 170	14,833,362	1,394,336	0.0%	0.0%	-	
016-1275	Chicago Ridge SD 127 5	5,942,353	558,581	0.0%	0.0%	-	
028-0990	Christopher USD 99	3,973,090	373,470	10.4%	9.4%	373,470	
016-0990	Cicero SD 99	54,576,833	5,130,222	10.4%	9.4%	5,130,222	
038-0060	Cissna Park CUSD 6	1,894,096	178,045	9.9%	9.0%	170,469	
013-0100	Clay City CUSD 10	1,431,128	134,526	0.0%	0.0%	-	
020-0150	Clinton CUSD 15	9,011,502	847,081	0.0%	0.0%	-	
032-0010	Coal City CUSD I	10,301,416	968,333	9.4%	9.4%	968,333	
091-0170	Cobden Unit District 17	2,564,336	241,048	10.4%	9.4%	241,048	
057-0100	Collinsville CUSD 10	27,432,791	2,578,682	9.4%	9.4%	2,578,682	
037-1900	Colona School District 190	1,909,141	179,459	8.0%	8.0%	152,731	

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
067-0040	Columbia CUSD 4	8,957,492	842,004	10.4%	9.4%	842,004	
022-1800	Community Con- solidated SD 180	4,257,720	400,226	0.0%	0.0%	-	
073-2040	Community CSD 204	752,864	70,769	10.4%	9.4%	70,769	
016-0590	Community CSD 59	42,951,689	4,037,459	6.0%	6.0%	2,577,101	
022-0930	Community CSD 93	26,014,223	2,445,337	0.0%	0.0%	-	
049-1170	Community High School Dist 117	16,964,145	1,594,630	0.0%	0.0%	-	
063-1550	Community HSD 155	46,513,578	4,372,276	9.4%	9.4%	4,372,276	
016-2180	Community HSD 218	37,513,893	3,526,306	0.0%	0.0%	-	
022-2000	Community Unit SD 200	87,733,325	8,246,933	8.0%	8.0%	7,018,666	
045-3000	Community USD 300	92,184,845	8,665,375	5.0%	5.0%	4,609,242	
001-0040	Community USD 4	3,142,856	295,429	9.0%	4.7%	147,714	
016-2300	Consolidated HSD 230	55,460,341	5,213,272	0.0%	0.0%	-	
016-1300	Cook County SD 130	19,506,458	1,833,607	0.0%	0.0%	-	
053-4260	Cornell CCSD 426	578,207	54,351	0.0%	0.0%	-	
079-0010	Coulterville USD I	1,361,483	127,979	9.4%	9.4%	127,979	
016-1600	Country Club Hills SD 160	6,854,733	644,345	0.6%	0.6%	41,128	
087-0030	Cowden-Herrick CUD 3A	1,987,129	186,790	10.4%	9.4%	186,790	
100-0030	Crab Orchard CUSD 3	1,405,830	132,148	10.4%	9.4%	132,148	
038-2490	Crescent - Iro- quois CUSD 249	728,235	68,454	10.4%	9.4%	68,454	
071-1610	Creston CCSD 161	642,854	60,428	10.4%	9.4%	60,428	
099-2010	Crete Monee CUSD 201U	27,402,720	2,575,856	9.4%	9.4%	2,575,856	
090-0760	Creve Coeur SD 76	2,636,137	247,797	10.4%	9.4%	247,797	
063-0470	Crystal Lake CCSD 47	42,300,759	3,976,271	0.0%	0.0%	-	
018-0770	Cumberland CUSD 77	4,264,896	400,900	0.0%	0.0%	-	
044-0640	Cypress School District 64	604,921	56,863	9.4%	9.4%	56,863	

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
089-2010	Dakota CUSD 201	4,423,745	415,832	10.4%	9.4%	415,832	
034-3270	Dallas Elementary SD 327	921,395	86,611	10.4%	9.4%	86,611	
006-0980	Dalzell SD 98	180,133	16,933	10.4%	9.4%	16,933	
014-0620	Damiansville SD 62	521,550	49,026	10.4%	9.4%	49,026	
092-1180	Danville CCSD 118	29,450,867	2,768,382	10.4%	9.4%	2,768,381	
022-0610	Darien SD 61	8,349,592	784,862	0.0%	0.0%	-	
055-0610	Decatur School District 61	49,731,622	4,674,773	0.0%	0.0%	-	
090-7010	Deer Creek- Mackinaw CUSD 701	4,783,311	449,631	0.0%	0.0%	-	
050-0820	Deer Park CCSD 82	636,433	59,825	10.4%	9.4%	59,825	
049-1090	Deerfield School District 109	22,593,264	2,123,767	0.0%	0.0%	-	
019-4280	DeKalb CUSD 428	32,367,091	3,042,507	10.4%	9.4%	3,042,507	
074-0570	Deland-Weldon CUSD 57	1,094,130	102,848	10.4%	9.4%	102,848	
090-7030	Delavan CUSD 703	2,514,380	236,352	10.4%	9.4%	236,352	
006-1030	Depue USD 103	1,833,162	172,317	9.4%	9.4%	172,317	
016-0620	Des Plaines CCSD 62	33,060,248	3,107,663	0.0%	0.0%	-	
039-0860	Desoto CCSD 86	1,172,390	110,205	10.4%	9.4%	110,205	
049-0760	Diamond Lake SD 76	7,427,357	698,172	0.0%	0.0%	-	
025-0300	Dieterich CUSD 30	2,070,462	194,623	0.0%	0.0%	-	
050-1750	Dimmick CCSD 175	729,059	68,532	0.0%	0.0%	-	
090-0500	District 50 Schools	2,811,325	264,265	9.4%	9.4%	264,265	
052-1700	Dixon USD 170	14,037,108	1,319,488	10.3%	9.4%	1,319,488	
041-0070	Dodds CCSD 7	781,375	73,449	10.4%	9.4%	73,449	
016-1480	Dolton SD 148	17,353,709	1,631,249	0.0%	0.0%	-	
016-1490	Dolton SD 149	17,699,020	1,663,708	9.4%	9.4%	1,663,708	

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
091-0660	Dongola Unit District 66	1,165,922	109,597	10.4%	9.4%	109,597	
038-0030	Donovan CUSD 3	1,720,642	161,740	10.4%	9.4%	161,740	
022-0990	Downers Grove CHS 99	38,032,402	3,575,046	0.0%	0.0%	-	
022-0580	Downers Grove GSD 58	27,743,635	2,607,902	0.0%	0.0%	-	
072-3230	Dunlap CUSD 323	12,533,263	1,178,127	0.0%	0.0%	-	
022-0880	DuPage HSD 88	28,753,429	2,702,822	0.0%	0.0%	-	
082-1960	Dupo CUSD 196	5,604,207	526,795	9.0%	9.0%	504,379	
073-3000	Duquoin CUSD 300	6,370,054	598,785	10.4%	9.4%	598,785	
101-3220	Durand CUSD 322	3,970,291	373,207	0.0%	0.0%	-	
053-2320	Dwight Common SD 232	2,940,947	276,449	0.0%	0.0%	-	
053-2300	Dwight Township HSD 230	1,948,266	183,137	0.0%	0.0%	-	
050-0090	Earlville CUSD 9	2,497,360	234,752	9.0%	9.0%	224,762	
057-0130	East Alton SD 13	4,664,655	438,478	10.4%	9.4%	438,478	
057-0140	East Alton-Wood River CHS 14	3,264,970	306,907	9.4%	9.4%	306,907	
098-0120	East Coloma SD 12	1,142,369	107,383	10.4%	9.4%	107,383	
043-1190	East Dubuque USD 119	2,992,467	281,292	9.4%	9.4%	281,292	
016-0630	East Maine SD 63	20,652,099	1,941,297	0.0%	0.0%	-	
081-0370	East Moline SD 37	14,681,467	1,380,058	0.0%	0.0%	-	
090-3090	East Peoria CHSD 309	5,386,907	506,369	0.0%	0.0%	-	
090-0860	East Peoria SD 86	7,859,556	738,798	9.0%	9.0%	707,360	
016-0730	East Prairie SD 73	3,461,843	325,413	9.4%	9.4%	325,413	
080-0010	East Richland CUSD I	8,456,267	794,889	9.4%	9.4%	794,889	
082-1890	East St Louis SD 189	46,693,611	4,389,200	1.2%	1.2%	560,323	
008-3080	Eastland CUSD 308	3,935,767	369,962	10.4%	9.4%	369,962	

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
023-0060	Edgar County CUSD 6	1,892,582	177,903	10.4%	9.4%	177,903	
011-0040	Edinburg CUSD 4	1,319,976	124,078	9.4%	9.4%	124,078	
024-0010	Edwards County CUSD I	4,274,542	401,807	10.4%	9.4%	401,807	
057-0070	Edwardsville CUSD 7	34,951,545	3,285,445	10.4%	9.4%	3,285,445	
025-0400	Effingham CUSD 40	11,957,571	1,124,012	9.4%	9.4%	1,124,012	
002-0050	Egyptian CUSD 5	2,536,599	238,440	10.4%	9.4%	238,440	
102-0110	El Paso - Gridley CUSD	5,991,671	563,217	10.4%	9.4%	563,217	
083-0040	Eldorado CUSD 4	4,054,420	381,115	9.9%	9.0%	364,898	
016-1590	Elementary SD 159	11,016,244	1,035,527	0.0%	0.0%	-	
022-2050	Elmhurst SD 205	50,827,024	4,777,740	0.0%	0.0%	-	
072-3220	Elmwood CUSD 322	2,881,318	270,844	0.0%	0.0%	-	
016-4010	Elmwood Park CUSD 401	15,395,748	1,447,200	9.0%	9.0%	1,385,617	
039-1960	Elverado CUSD 196	1,952,157	183,503	10.4%	9.4%	183,503	
099-2030	Elwood CCSD 203	1,326,846	124,724	0.0%	0.0%	-	
049-0330	Emmons School District 33	1,669,161	156,901	8.0%	8.0%	133,533	
098-0010	Erie CUSD I	5,061,407	475,772	10.4%	9.4%	475,772	
071-2690	Eswood CCSD 269	566,756	53,275	10.4%	9.4%	53,275	
102-1400	Eureka CUSD 140	6,672,986	627,261	0.0%	0.0%	-	
016-0650	Evanston CCSD 65	52,860,312	4,968,869	8.7%	8.0%	4,228,825	
016-2020	Evanston TWP HSD 202	28,372,236	2,666,990	9.4%	9.4%	2,666,990	
016-2310	Evergreen Park CHSD 231	6,267,407	589,136	8.0%	8.0%	501,393	
016-1240	Evergreen Park ESD 124	10,919,374	1,026,421	4.5%	4.5%	491,372	
028-1150	Ewing Northern CCD 115	969,342	91,118	10.4%	9.4%	91,118	
096-2250	Fairfield CHSD 225	2,086,859	196,165	10.4%	9.4%	196,165	
096-1120	Fairfield Public SD 112	2,794,222	262,657	10.4%	9.4%	262,657	

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
099-0890	Fairmont School District 89	1,946,562	182,977	0.0%	0.0%	-	
072-2650	Farmington Cen- tral CUSD 265	4,376,619	411,402	9.4%	9.4%	411,402	
041-0990	Farrington CCSD 99	277,015	26,039	0.0%	0.0%	-	
022-1000	Fenton CHSD 100	12,063,658	1,133,984	0.0%	0.0%	-	
041-0030	Field CCSD 3	950,034	89,303	10.4%	9.4%	89,303	
102-0060	Fieldcrest CUSD 6	5,939,489	558,312	0.0%	0.0%	-	
010-0010	Fisher CUSD 1	2,642,018	248,350	10.4%	9.4%	248,350	
053-0740	Flanagan-Cornell UD 74	2,016,517	189,553	0.0%	0.0%	-	
013-0350	Flora CUSD 35	5,600,177	526,417	0.0%	0.0%	-	
016-1610	Flossmoor SD 161	13,003,762	1,222,354	0.0%	0.0%	-	
016-1690	Ford Heights SD 169	4,066,263	382,229	0.0%	0.0%	-	
016-0910	Forest Park SD 91	6,609,229	621,268	9.4%	9.4%	621,268	
016-1420	Forest Ridge SD 142	7,112,421	668,568	0.0%	0.0%	-	
071-2210	Forrestville Valley CUSD 221	4,634,733	435,665	10.4%	9.4%	435,665	
049-1140	Fox Lake Grade SD 114	4,001,108	376,104	0.0%	0.0%	-	
063-0030	Fox River Grove CSD 3	2,971,855	279,354	10.4%	9.4%	279,354	
099-1570	Frankfort CCSD 157C	11,103,954	1,043,772	0.0%	0.0%	-	
028-1680	Frankfort CUSD 168	7,898,348	742,445	10.4%	9.4%	742,445	
069-0010	Franklin CUSD I	1,647,694	154,883	9.0%	9.0%	148,292	
016-0840	Franklin Park SD 84	7,544,581	709,191	0.0%	0.0%	-	
082-0700	Freeburg CCSD 70	3,190,607	299,917	10.4%	9.4%	299,917	
082-0770	Freeburg CHSD 77	3,279,031	308,229	10.4%	9.4%	308,229	
089-1450	Freeport School District 145	20,990,244	1,973,083	9.4%	9.4%	1,973,083	
049-0790	Fremont School District 79	10,409,903	978,531	0.0%	0.0%	-	
029-0030	Fulton County CUSD 3	2,226,556	209,296	9.0%	9.0%	200,390	

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
083-0010	Galatia CUSD I	1,751,779	164,667	9.0%	9.0%	157,660	
043-1200	Galena USD 120	4,686,852	440,564	0.0%	0.0%	-	
048-2050	Galesburg CUSD 205	26,563,963	2,497,013	10.4%	9.4%	2,497,013	
030-0070	Gallatin CUSD 7	3,525,394	331,387	10.4%	9.4%	331,387	
037-2240	Galva CUSD 224	2,771,223	260,495	10.4%	9.4%	260,495	
032-0720	Gardner CCSD 72C	788,597	74,128	10.4%	9.4%	74,128	
032-0730	Gardner Wilming- ton THSD 73	1,228,619	115,490	10.4%	9.4%	115,490	
049-0370	Gavin School District 37	3,825,214	359,570	0.0%	0.0%	-	
096-0140	Geff CCSD 14	441,999	41,548	0.0%	0.0%	-	
016-1330	Gen George Pat- ton SD 133	2,624,004	246,656	0.0%	0.0%	-	
037-2280	Geneseo CUSD 228	10,491,262	986,179	2.0%	2.0%	209,825	
045-3040	Geneva CUSD 304	32,717,976	3,075,490	0.0%	0.0%	-	
019-4240	Genoa-Kingston CUSD 424	9,047,786	850,492	9.1%	9.1%	823,348	Contract says 0% covered
092-0040	Georgetown- Ridge Farm CUD 4	4,906,818	461,241	9.0%	9.0%	441,614	
102-0690	Germantown Hills SD 69	3,456,418	324,903	9.4%	9.4%	324,903	
014-0600	Germantown SD 60	1,094,729	102,905	10.4%	9.4%	102,905	
039-1300	Giant City CCSD 130	1,137,776	106,951	10.4%	9.4%	106,951	
027-0050	Gibson City- Melvin-Sibley 5	5,530,145	519,834	9.0%	9.0%	497,713	
010-1880	Gifford CCSD 188	705,798	66,345	9.4%	9.4%	66,345	
056-0070	Gillespie CUSD 7	4,930,036	463,423	10.4%	9.4%	463,423	
056-0030	Girard CUSD 3	2,311,291	217,261	9.4%	9.4%	217,261	
022-0890	Glen Ellyn CCSD 89	12,834,553	1,206,448	0.0%	0.0%	-	
022-0410	Glen Ellyn SD 41	21,959,911	2,064,232	0.0%	0.0%	-	
022-0870	Glenbard TWP HSD 87	57,886,155	5,441,298	1.2%	1.2%	694,634	
016-0350	Glencoe SD 35	11,015,377	1,035,445	0.0%	0.0%	-	

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
016-0340	Glenview CCSD 34	28,344,701	2,664,402	0.0%	0.0%	-	
016-0670	Golf ESD 67	4,194,876	394,318	0.0%	0.0%	-	
044-0010	Goreville CUSD I	2,340,569	220,013	10.4%	9.4%	220,013	
022-0620	Gower SD 62	6,180,958	581,010	0.0%	0.0%	-	
041-0060	Grand Prairie CCSD 6	428,297	40,260	10.4%	9.4%	40,260	
050-0950	Grand Ridge CCSD 95	1,583,988	148,895	9.4%	9.4%	148,895	
057-0090	Granite City CUSD 9	30,691,316	2,884,984	10.4%	9.4%	2,884,984	
082-1100	Grant CCSD 110	3,965,844	372,789	9.4%	9.4%	372,789	
049-1240	Grant CHSD 124	8,323,654	782,424	9.4%	9.4%	782,423	
046-0060	Grant Park CUSD 6	2,614,466	245,760	10.4%	9.4%	245,760	
049-0360	Grass Lake School District 36	1,317,668	123,861	0.0%	0.0%	-	
049-0460	Grayslake CCSD 46	19,563,162	1,838,937	0.0%	0.0%	-	
049-1270	Grayslake CHSD 127	17,263,305	1,622,751	0.0%	0.0%	-	
097-0010	Grayville CUSD I	1,338,930	125,859	0.0%	0.0%	-	
031-0100	Greenfield CUSD 10	2,519,985	236,879	0.0%	0.0%	-	
065-2000	Greenview CUSD 200	1,275,189	119,868	6.0%	6.0%	76,511	
075-0040	Griggsville-Perry CUSD 4	2,032,664	191,070	8.5%	8.5%	172,776	
049-0560	Gurnee School District 56	11,701,318	1,099,924	0.0%	0.0%	-	
006-5020	Hall HSD 502	2,496,618	234,682	10.4%	9.4%	234,682	
034-3280	Hamilton CCSD 328	2,246,529	211,174	9.0%	9.0%	202,188	
033-0100	Hamilton County CUSD 10	5,075,455	477,093	9.0%	9.0%	456,791	
081-0290	Hampton School District 29	938,857	88,253	0.0%	0.0%	-	
035-0010	Hardin County CUSD I	2,413,005	226,822	10.4%	9.4%	226,822	
101-1220	Harlem USD 122	39,255,890	3,690,054	10.4%	9.4%	3,690,054	
082-1750	Harmony Emge SD 175	4,032,927	379,095	10.4%	9.4%	379,095	

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
083-0030	Harrisburg CUSD 3	8,648,208	812,932	10.4%	9.4%	812,932	
063-0360	Harrison School District 36	1,804,743	169,646	4.5%	4.5%	81,213	
054-0210	Hartsburg-Emden CUSD 21	1,502,252	141,212	10.4%	9.4%	141,212	
063-0500	Harvard CUSD 50	10,299,978	968,198	9.0%	9.0%	926,998	
016-1520	Harvey SD 152	13,731,601	1,290,771	0.0%	0.0%	-	
060-1260	Havana CUSD 126	4,794,670	450,699	0.0%	0.0%	-	
049-0730	Hawthorn CCSD 73	21,278,570	2,000,186	0.0%	0.0%	-	
016-1525	Hazel Crest SD 152 5	4,915,065	462,016	0.0%	0.0%	-	
059-0050	Henry-Senachwine CUSD 5	3,273,817	307,739	9.4%	9.4%	307,739	
010-0080	Heritage CUSD 8	2,371,806	222,950	0.0%	0.0%	-	
100-0040	Herrin CUSD 4	9,028,146	848,646	10.4%	9.4%	848,646	
046-0020	Herscher CUSD 2	9,018,128	847,704	10.4%	9.4%	847,704	
064-0040	Heyworth CUSD 4	4,463,697	419,588	0.0%	0.0%	-	
019-4260	Hiawatha CUSD 426	2,831,165	266,129	10.4%	9.4%	266,129	
082-1160	High Mount SD 116	2,027,206	190,557	10.4%	9.4%	190,557	
057-0050	Highland CUSD 5	13,259,556	1,246,398	0.0%	0.0%	-	
049-1130	Highland Park TVVP HSD 113	36,239,904	3,406,551	0.0%	0.0%	-	
068-0030	Hillsboro CUSD 3	8,897,406	836,356	10.4%	9.4%	836,356	
016-0930	Hillside SD 93	3,121,216	293,394	0.0%	0.0%	-	
019-4290	Hinckley Big Rock CUSD 429	4,479,289	421,053	10.4%	9.4%	421,053	
022-1810	Hinsdale CCSD 181	30,136,854	2,832,864	0.0%	0.0%	-	
022-0860	Hinsdale TWP HSD 86	39,441,762	3,707,526	9.0%	9.0%	3,549,759	
072-3280	Hollis CSD 328	676,808	63,620	5.0%	5.0%	33,840	
099-0330	Homer CCSD 33	15,167,254	1,425,722	0.0%	0.0%	-	
016-1530	Homewood SD 153	I I,264,923	1,058,903	0.0%	0.0%	-	

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
016-2330	Homewood-Floss- moor CHSD 233	18,406,571	1,730,218	0.0%	0.0%	-	
101-2070	Hononegah CHSD 207	10,077,039	947,242	9.0%	9.0%	906,933	
092-0110	Hoopeston Area CUSD 11	5,544,804	521,212	10.4%	9.4%	521,212	
016-1570	Hoover Schrum SD 157	4,054,350	381,109	0.0%	0.0%	-	
095-0290	Hoyleton CSD 29	361,668	33,997	1.2%	1.2%	4,340	Contract says 0% covered
063-1580	Huntley CSD 158	36,527,637	3,433,598	1.3%	1.3%	474,859	
017-0010	Hutsonville CUSD I	1,599,504	150,353	0.0%	0.0%	-	
072-3270	Illini Bluffs CUSD 327	3,341,588	314,109	0.0%	0.0%	-	
060-1890	Illini Central CUSD 189	3,845,328	361,461	6.5%	6.5%	249,946	
034-3070	Illini West HSD 307	1,843,594	173,298	10.4%	9.4%	173,298	
072-3210	Illinois Valley Central 321	9,164,579	861,470	10.4%	9.4%	861,470	
041-0080	Ina Community CSD 8	512,308	48,157	0.0%	0.0%	-	
019-4250	Indian Creek CUSD 425	4,237,497	398,325	10.4%	9.4%	398,325	
022-2040	Indian Prairie CUSD 204	163,293,294	15,349,570	0.0%	0.0%	-	
016-1090	Indian Springs SD 109	11,382,562	1,069,961	0.0%	0.0%	-	
038-0090	Iroquois County CUSD 9	4,931,436	463,555	9.0%	9.0%	443,829	
038-0100	Iroquois West CUSD 10	3,757,780	353,231	9.0%	9.0%	338,200	
095-0110	Irvington CCSD	387,697	36,444	10.4%	9.4%	36,443	
022-0100	Itasca SD 10	4,987,711	468,845	0.0%	0.0%	-	
058-0070	luka CCSD 7	976,764	91,816	0.0%	0.0%	-	
016-2010	J S Morton HSD 201	40,243,748	3,782,912	9.0%	9.0%	3,621,937	
069-1170	Jacksonville SD I 17	15,748,108	1,480,322	0.0%	0.0%	-	
092-0120	Jamaica CUSD 12	2,173,856	204,342	9.8%	9.0%	195,647	
096-0170	Jasper CCSD 17	645,164	60,645	9.4%	9.4%	60,645	
040-0010	Jasper County CUSD I	6,901,307	648,723	9.4%	9.4%	648,723	

			Total	_			
Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
042-1000	Jersey CUSD 100	11,727,036	1,102,342	0.0%	0.0%	-	
063-0120	Johnsburg CUSD 12	12,926,700	1,215,110	10.4%	9.4%	1,215,110	
100-0010	Johnston City CUSD I	4,262,485	400,674	10.4%	9.4%	400,674	
099-0860	Joliet School District 86	43,751,530	4,112,644	0.0%	0.0%	-	
099-2040	Joliet TWP HSD 204	32,569,434	3,061,527	0.0%	0.0%	-	
091-0430	Jonesboro CCSD 43	1,770,795	166,455	9.9%	9.0%	159,372	
061-0380	Joppa-Maple Grove USD 38	1,275,390	119,887	10.4%	9.4%	119,887	
045-3020	Kaneland CUSD 302	24,010,435	2,256,981	0.0%	0.0%	-	
046-1110	Kankakee School District 111	26,469,981	2,488,178	1.1%	1.1%	291,169.79	Contract says it is covering entire amount
023-0030	Kansas CUSD 3	1,305,230	122,692	9.4%	9.4%	122,692	unouno
022-0200	Keeneyville SD 20	8,582,485	806,754	0.0%	0.0%	-	
058-0020	Kell CSD 2	519,204	48,805	9.4%	9.4%	48,805	
016-0380	Kenilworth SD 38	4,678,122	439,743	0.0%	0.0%	-	
037-2290	Kewanee CUSD 229	6,426,368	604,079	0.0%	0.0%	-	
049-0960	Kildeer Country- side CCSD 96	20,540,860	1,930,841	0.0%	0.0%	-	
071-1440	Kings CSD 144	752,131	70,700	10.4%	9.4%	70,700	
101-1310	Kinnikinnick CCSD 131	9,023,824	848,240	0.0%	0.0%	-	
016-1400	Kirby SD 140	21,466,409	2,017,843	0.0%	0.0%	-	
048-2020	Knoxville CUSD 202	3,629,829	341,204	0.0%	0.0%	-	
016-0940	Komarek SD 94	2,771,966	260,565	0.0%	0.0%	-	
016-1060	La Grange High- lands SD 106	7,547,621	709,476	0.0%	0.0%	-	
016-1020	La Grange SD 102	17,959,093	1,688,155	0.0%	0.0%	-	
016-1050	La Grange South SD 105	8,883,652	835,063	0.0%	0.0%	-	
034-3470	La Harpe CSD 347	1,216,841	114,383	10.4%	9.4%	114,383	
006-3030	La Moille CUSD 303	1,385,738	130,259	10.4%	9.4%	130,259	

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
050-1220	La Salle Elemen- tary SD 122	4,482,724	421,376	10.4%	9.4%	421,376	
050-1200	La Salle-Peru TWP HSD 120	7,010,057	658,945	8.7%	8.0%	560,805	
006-0940	Ladd CCSD 94	678,211	63,752	10.4%	9.4%	63,752	
049-0650	Lake Bluff Elemen- tary SD 65	7,039,227	661,687	0.0%	0.0%	-	
049-1150	Lake Forest CHSD	17,528,351	1,647,665	0.0%	0.0%	-	
049-0670	Lake Forest SD 67	15,789,582	1,484,221	0.0%	0.0%	-	
022-1080	Lake Park CHSD 108	19,519,881	1,834,869	0.0%	0.0%	-	
049-0410	Lake Villa CCSD 41	13,056,933	1,227,352	0.0%	0.0%	-	
049-0950	Lake Zurich CUSD 95	34,370,670	3,230,843	0.0%	0.0%	-	
016-1580	Lansing SD 158	9,396,402	883,262	9.4%	9.4%	883,262	
099-0700	Laraway CCSD 70	2,483,925	233,489	0.0%	0.0%	-	
051-0200	Lawrence County CUSD 20	4,945,017	464,832	8.0%	8.0%	395,601	
064-0020	Le Roy CUSD 2	3,599,798	338,381	0.0%	0.0%	-	
082-0090	Lebanon CUSD 9	3,762,486	353,674	10.4%	9.4%	353,674	
006-1750	Leepertown CCSD 175	341,779	32,127	10.4%	9.4%	32,127	
050-0010	Leland CUSD I	1,713,174	161,038	10.4%	9.4%	161,038	
016-2100	Lemont TWP HSD 210	10,249,766	963,478	9.4%	9.4%	963,478	
016-1130	Lemont-Bromber- ek CSD 113	11,595,866	1,090,011	9.4%	9.4%	1,090,011	
089-2020	Lena Winslow CUSD 202	3,687,954	346,668	9.0%	9.0%	331,916	
029-0970	Lewistown CUSD 97	3,851,759	362,065	10.4%	9.4%	362,065	
064-0070	Lexington CUSD 7	3,063,786	287,996	10.4%	9.4%	287,996	
016-2120	Leyden CHSD 212	27,216,909	2,558,389	9.0%	9.0%	2,449,522	
001-0020	Liberty CUSD 2	2,545,833	239,308	10.4%	9.4%	239,308	
049-1280	Libertyville CHSD 128	28,374,241	2,667,179	0.0%	0.0%	-	
049-0700	Libertyville SD 70	13,621,643	1,280,435	9.4%	9.4%	1,280,434	

			<u></u>			<u></u>	
Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
091-0160	Lick Creek CCSD 16	459,823	43,223	10.4%	9.4%	43,223	
072-3100	Limestone CHSD 310	4,818,379	452,928	0.0%	0.0%	-	
072-3160	Limestone Walters CCSD 316	663,232	62,344	10.4%	9.4%	62,344	
054-4040	Lincoln CHSD 404	4,997,199	469,737	9.4%	9.4%	469,737	
054-0270	Lincoln Elemen- tary SD 27	5,924,912	556,942	0.0%	0.0%	-	
016-1560	Lincoln ESD 156	4,538,735	426,641	10.4%	9.4%	426,641	
049-1030	Lincolnshire-Prai- rieView 103	12,217,168	1,148,414	0.0%	0.0%	-	
099-2100	Lincoln-Way CHSD 210	42,293,845	3,975,622	0.0%	0.0%	-	
016-0740	Lincolnwood SD 74	8,933,677	839,766	0.0%	0.0%	-	
016-0920	Lindop SD 92	2,855,041	268,374	0.0%	0.0%	-	
047-0900	Lisbon CCSD 90	553,261	52,007	0.0%	0.0%	-	
022-2020	Lisle CUSD 202	12,419,063	1,167,392	9.0%	9.0%	1,117,716	
068-0120	Litchfield CUSD	5,840,010	548,961	9.4%	9.4%	548,961	
099-0910	Lockport School District 91	2,692,389	253,085	0.0%	0.0%	-	
099-2050	Lockport TWP HSD 205	21,113,814	1,984,699	0.0%	0.0%	-	
022-0440	Lombard SD 44	21,451,214	2,016,414	10.0%	9.4%	2,016,414	
050-4250	Lostant CUSD 425	484,555	45,548	10.4%	9.4%	45,548	
070-3030	Lovington CUSD 303	1,268,728	119,260	0.6%	0.6%	7,612.37	Contract says it is covering the entire amount
102-0210	Lowpoint-Wash- burn CUSD 21	1,951,372	183,429	10.4%	9.4%	183,429	
010-1420	Ludlow CCSD 142	499,101	46,915	10.4%	9.4%	46,915	
016-1030	Lyons SD 103	1,499,953	1,080,996	0.0%	0.0%	-	
016-2040	Lyons TWP HSD 204	29,411,781	2,764,707	0.0%	0.0%	-	
062-1850	Macomb CUSD 185	8,945,965	840,921	7.0%	7.0%	626,218	
057-0120	Madison CUSD 12	5,272,222	495,589	9.0%	9.0%	474,500	
022-0600	Maercker SD 60	8,640,500	812,207	0.0%	0.0%	-	

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
010-0030	Mahomet Sey- mour CUSD 3	12,446,932	1,170,012	10.4%	9.4%	1,170,012	
016-2070	Maine TWP HSD 207	67,711,412	6,364,873	9.4%	9.4%	6,364,873	
006-0840	Malden CCSD 84	465,017	43,712	10.4%	9.4%	43,712	
099-1140	Manhattan School District 114	4,609,905	433,331	0.0%	0.0%	-	
016-0830	Mannheim SD 83	17,775,305	1,670,879	0.0%	0.0%	-	
046-0050	Manteno CUSD 5	9,242,820	868,825	10.4%	9.4%	868,825	
063-1540	Marengo CHSD 154	4,383,091	412,011	0.0%	0.0%	-	
063-1650	Marengo-Union ECSD 165	4,123,546	387,613	0.4%	0.4%	16,494	
100-0020	Marion CUSD 2	16,012,955	1,505,218	10.4%	9.4%	1,505,218	
082-0400	Marissa CUSD 40	2,999,960	281,996	9.9%	9.0%	269,996	
055-0020	Maroa Forsyth CUSD 2	4,881,175	458,830	9.4%	9.4%	458,830	
022-0150	Marquardt SD 15	14,404,156	1,353,991	0.0%	0.0%	-	
050-1500	Marseilles Elemen- tary SD 150	2,508,588	235,807	8.5%	8.5%	213,230	
012-0020	Marshall CUSD 2C	5,269,721	495,354	0.0%	0.0%	-	
012-0030	Martinsville CUSD 3C	1,729,119	162,537	9.4%	9.4%	162,537	
082-0190	Mascoutah CUSD 19	15,882,120	1,492,919	0.0%	0.0%	-	
061-0010	Massac USD I	9,086,497	854,131	10.4%	9.4%	854,131	
016-1620	Matteson ESD 162	16,394,053	1,541,041	0.0%	0.0%	-	
015-0020	Mattoon CUSD 2	14,245,919	1,339,117	9.4%	9.4%	1,339,116	
016-0890	Maywood SD 89	25,354,613	2,383,334	0.0%	0.0%	-	
032-0020	Mazon-Verona- Kinsman ESD 2C	1,610,945	151,429	10.4%	9.4%	151,429	
041-0120	McClellan CCSD 12	305,670	28,733	9.4%	9.4%	28,733	
063-0150	McHenry CCSD 15	20,508,084	1,927,760	9.4%	9.4%	1,927,760	
063-1560	McHenry CHSD 156	14,223,867	1,337,044	0.0%	0.0%	-	
064-0050	McLean County USD 5	60,940,030	5,728,363	2.2%	2.2%	1,340,681	

			Total				
Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
022-0110	Medinah ESD 11	4,177,270	392,663	0.0%	0.0%	-	
050-2890	Mendota CCSD 289	5,110,715	480,407	9.4%	9.4%	480,407	
050-2800	Mendota TWP HSD 280	3,504,336	329,408	10.4%	9.4%	329,408	
066-4040	Mercer County SD 404	6,090,295	572,488	1.2%	1.2%	73,084	
069-0110	Meredosia-Cham- bersburg SD 11	1,365,145	128,324	10.4%	9.4%	128,324	
077-1010	Meridian CUSD 101	3,359,442	315,788	10.4%	9.4%	315,788	
055-0150	Meridian CUSD 15	4,249,872	399,488	10.4%	9.4%	399,488	
071-2230	Meridian CUSD 223	8,133,687	764,567	10.4%	9.4%	764,567	
102-0010	Metamora CCSD I	2,820,744	265,150	0.0%	0.0%	-	
102-1220	Metamora TWP HSD 122	4,642,393	436,385	0.0%	0.0%	-	
059-0070	Midland CUSD 7	3,478,007	326,933	10.4%	9.4%	326,933	
016-1430	Midlothian SD 143	8,598,593	808,268	2.0%	2.0%	171,972	
060-1910	Midwest Central CUSD 191	5,181,196	487,032	10.4%	9.4%	487,032	
038-2800	Milford CSD 280	1,627,947	153,027	9.4%	9.4%	153,027	
038-2330	Milford Township HSD 233	1,135,126	106,702	9.4%	9.4%	106,702	
049-0240	Millburn CCSD 24	7,576,548	712,196	0.0%	0.0%	-	
050-2100	Miller TWP CCSD 210	1,018,438	95,733	9.0%	9.0%	91,659	
082-1600	Millstadt CCSD 160	3,523,072	331,169	10.4%	9.4%	331,169	
032-2010	Minooka CCSD 201	11,454,774	1,076,749	0.0%	0.0%	-	
032-1110	Minooka CHS 111	11,324,420	1,064,496	10.4%	9.4%	1,064,495	
099-1590	Mokena School District 159	7,537,402	708,516	0.0%	0.0%	-	
081-0400	Moline USD 40	43,149,472	4,056,050	10.3%	9.4%	4,056,050	
046-0010	Momence CUSD 1	5,266,190	495,022	9.4%	9.4%	495,022	
094-2380	Monmouth - Ros- eville CUSD 238	6,842,546	643,199	0.0%	0.0%	-	
072-0700	Monroe SD 70	1,050,280	98,726	0.0%	0.0%	-	

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
074-0250	Monticello CUSD 25	6,975,974	655,742	10.4%	9.4%	655,742	
098-1450	Montmorency CCSD 145	1,380,102	129,730	10.4%	9.4%	129,730	
032-1010	Morris CHSD 101	4,679,717	439,893	10.4%	9.4%	439,893	
032-0540	Morris School District 54	4,164,860	391,497	10.4%	9.4%	391,497	
098-0060	Morrison CUSD 6	5,235,755	492,161	9.4%	9.4%	492,161	
011-0010	Morrisonville CUSD I	1,474,169	138,572	0.0%	0.0%	-	
090-7090	Morton CUSD 709	12,613,587	1,185,677	10.4%	9.4%	1,185,677	
016-0700	Morton Grove SD 70	5,446,235	511,946	0.0%	0.0%	-	
056-0050	Mt Olive USD 5	2,581,230	242,636	10.4%	9.4%	242,636	
016-0570	Mt Prospect SD 57	10,763,620	1,011,780	10.4%	9.4%	1,011,780	
054-0230	Mt Pulaski CUSD 23	3,153,855	296,462	10.4%	9.4%	296,462	
041-0800	Mt Vernon School District 80	7,437,786	699,152	9.4%	9.4%	699,152	
041-2010	Mt Vernon TWP HSD 201	6,237,895	586,362	9.4%	9.4%	586,362	
055-0030	Mt Zion CUSD 3	8,928,274	839,258	10.0%	9.4%	839,258	
003-0010	Mulberry Grove CUSD 1	1,998,236	187,834	7.0%	7.0%	139,877	
049-1200	Mundelein CHSD 120	13,642,424	1,282,388	0.0%	0.0%	-	
049-0750	Mundelein El- ementary SD 75	9,288,400	873,110	0.0%	0.0%	-	
039-1860	Murphysboro CUSD 186	8,337,350	783,711	10.4%	9.4%	783,711	
090-1020	N Pekin-Mar- quette Heights SD	2,661,038	250,138	10.4%	9.4%	250,138	
022-2030	Naperville CUSD 203	116,512,398	10,952,166	9.0%	9.0%	10,486,116	
095-0490	Nashville CCSD 49	2,395,537	225,180	9.4%	9.4%	225,180	
095-0990	Nashville CHSD 99	2,552,847	239,968	9.4%	9.4%	239,968	
034-3250	Nauvoo-Colusa CUSD 325	1,415,458	133,053	0.0%	0.0%	-	
052-0080	Nelson Public SD 8	198,218	18,633	10.4%	9.4%	18,633	
018-0030	Neoga CUSD 3	3,096,313	291,053	0.0%	0.0%	-	

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
006-3070	Neponset CCSD 307	500,871	47,082	10.4%	9.4%	47,082	
032-0240	Nettle Creek CCSD 24C	530,911	49,906	10.4%	9.4%	49,906	
082-0600	New Athens CUSD 60	2,563,036	240,925	9.4%	9.4%	240,925	
084-0160	New Berlin CUSD 16	2,824,734	265,525	10.4%	9.4%	265,525	
054-0880	New Holland- Middletown ESD	691,273	64,980	10.4%	9.4%	64,980	
096-0060	New Hope CCSD 6	719,165	67,601	9.4%	9.4%	67,601	
099-1220	New Lenox School District 122	22,738,416	2,137,411	9.4%	9.4%	2,137,411	
044-0320	New Simpson Hill CSD 32	1,089,430	102,406	10.4%	9.4%	102,406	
016-2030	New Trier TWP HSD 203	42,297,180	3,975,935	0.0%	0.0%	-	
047-0660	Newark CCSD 66	775,381	72,886	10.4%	9.4%	72,886	
047-0180	Newark CHSD 18	1,231,964	115,805	10.4%	9.4%	115,805	
016-0710	Niles ESD 71	4,387,954	412,468	0.6%	0.6%	26,328	
016-2190	Niles TWP CHSD 219	44,387,321	4,172,408	0.0%	0.0%	-	
063-0020	Nippersink School District 2	6,487,259	609,802	10.4%	9.4%	609,802	
068-0220	Nokomis CUSD 22	2,787,336	262,010	10.4%	9.4%	262,010	
016-0800	Norridge SD 80	4,886,482	459,329	6.0%	6.0%	293,189	
097-0030	Norris City-Oma- ha-Enfield SD	2,791,672	262,417	9.9%	9.0%	251,251	
004-2000	North Boone CUSD 200	7,346,336	690,556	9.4%	9.4%	690,556	
049-1870	North Chicago SD 187	19,783,348	1,859,635	0.0%	0.0%	-	
013-0250	North Clay CUSD 25	2,705,592	254,326	0.0%	0.0%	-	
031-0030	North Greene USD 3	3,443,144	323,656	0.0%	0.0%	-	
016-1170	North Palos SD 117	13,638,188	1,281,990	10.4%	9.4%	1,281,990	
049-1120	North Shore SD	33,459,418	3,145,185	0.0%	0.0%	-	
014-1860	North Wamac SD 186	478,257	44,956	10.4%	9.4%	44,956	
096-2000	North Wayne CUSD 200	2,070,638	194,640	9.4%	9.4%	194,640	

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
016-0270	Northbrook ESD 27	12,429,217	1,168,346	0.0%	0.0%	-	
016-0280	Northbrook SD 28	14,258,141	1,340,265	0.0%	0.0%	-	
016-0300	Northbrook-Glen- view SD 30	9,462,615	889,486	0.0%	0.0%	-	
016-2250	Northfield TWP HSD 225	46,165,100	4,339,519	8.0%	8.0%	3,693,208	
056-0020	Northwestern CUSD 2	1,582,268	148,733	10.4%	9.4%	148,733	
072-0630	Norwood Elemen- tary SD 63	1,695,153	159,344	10.4%	9.4%	159,344	
072-0680	Oak Grove East SD 68	1,875,229	176,272	0.6%	0.6%	11,251	
049-0680	Oak Grove SD 68	7,501,297	705,122	0.0%	0.0%	-	
016-2290	Oak Lawn CHSD 229	12,538,947	1,178,661	0.0%	0.0%	-	
016-1230	Oak Lawn Home- town SD 123	17,704,460	1,664,219	10.4%	9.4%	1,664,219	
016-0970	Oak Park ESD 97	37,357,489	3,511,604	0.0%	0.0%	-	
016-2000	Oak Park-River Forest SD 200	24,600,213	2,312,420	0.0%	0.0%	-	
095-0010	Oakdale CCSD I	390,077	36,667	9.4%	9.4%	36,667	
015-0050	Oakland CUSD 5	1,675,596	157,506	10.4%	9.4%	157,506	
092-0760	Oakwood CUSD 76	4,283,994	402,696	10.4%	9.4%	402,695	
017-0040	Oblong CUSD 4	2,514,290	236,343	0.0%	0.0%	-	
053-4350	Odell CCSD 435	875,235	82,272	10.3%	9.4%	82,272	
058-7000	Odin CHSD 700	440,679	41,424	1.5%	1.5%	6,610	
058-1220	Odin School District 122	926,692	87,109	1.5%	1.5%	13,900	
082-0900	OFallon CCSD 90	14,939,769	1,404,339	10.4%	9.4%	1,404,338	
082-2030	OFallon THSD 203	11,976,109	1,125,754	10.4%	9.4%	1,125,754	
050-1250	Oglesby Elemen- tary SD 125	2,115,774	198,883	10.4%	9.4%	198,883	
006-0170	Ohio CCSD 17	555,465	52,214	10.4%	9.4%	52,214	
006-5050	Ohio CHSD 505	436,553	41,036	10.4%	9.4%	41,036	
070-3020	Okaw Valley CUSD 302	2,419,024	227,388	1.0%	1.0%	24,190	

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
064-0160	Olympia CUSD 16	7,972,324	749,398	8.8%	8.0%	637,786	
041-0050	Opdyke-Belle Rive CCSD 5	804,086	75,584	10.4%	9.4%	75,584	
089-2030	Orangeville CUSD 203	2,256,466	212,108	10.4%	9.4%	212,108	
071-2200	Oregon CUSD 220	7,984,675	750,559	10.4%	9.4%	750,559	
037-2230	Orion CUSD 223	4,993,138	469,355	0.0%	0.0%	-	
016-1350	Orland Park SD 135	33,434,260	3,142,820	0.0%	0.0%	-	
047-3080	Oswego CUSD 308	61,314,165	5,763,532	10.4%	9.4%	5,763,531	
050-1410	Ottawa Elemen- tary SD 141	9,555,431	898,211	10.4%	9.4%	898,211	
050-1400	Ottawa TWP HSD 140	8,943,679	840,706	10.4%	9.4%	840,706	
016-0150	Palatine CCSD 15	68,883,057	6,475,008	9.4%	9.4%	6,475,007	
016-2110	Palatine TWP HSD 211	96,063,311	9,029,951	10.4%	9.4%	9,029,951	
017-0030	Palestine CUSD 3	1,878,908	176,617	9.4%	9.4%	176,617	
016-1180	Palos CCSD 118	10,323,519	970,411	0.0%	0.0%	-	
016-1280	Palos Heights SD I 28	3,875,407	364,288	0.0%	0.0%	-	
011-0080	Pana CUSD 8	6,167,750	579,769	6.5%	6.5%	400,904	
068-0020	Panhandle CUSD 2	2,330,348	219,053	9.4%	9.4%	219,053	
023-8000	Paris Cooperative High School	2,411,685	226,698	10.4%	9.4%	226,698	
023-0040	Paris CUSD 4	2,168,839	203,871	10.4%	9.4%	203,871	
023-0950	Paris-Union SD 95	4,425,645	416,011	10.4%	9.4%	416,011	
016-1630	Park Forest SD 163	11,867,312	1,115,527	0.0%	0.0%	-	
016-0640	Park Ridge CCSD 64	31,627,334	2,972,970	0.0%	0.0%	-	
058-1000	Patoka CUSD 100	1,229,428	115,566	0.0%	0.0%	-	
052-2710	Paw Paw CUSD 271	1,770,856	166,460	10.4%	9.4%	166,460	
084-0110	Pawnee CUSD 11	2,616,313	245,933	9.4%	9.4%	245,933	
027-0100	Paxton-Buckley- Loda 10	6,839,725	642,934	9.9%	9.0%	615,575	

Page	31	of	41
------	----	----	----

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
001-0010	Payson CUSD 1	2,417,707	227,264	10.4%	9.4%	227,264	Only district not to report to ISBE. Numbers obtained from teacher contract
089-2000	Pearl City CUSD 200	2,407,749	226,329	10.4%	9.4%	226,328	
101-3210	Pecatonica CUSD 321	4,195,490	394,376	9.4%	9.4%	394,376	
090-3030	Pekin CHSD 303	8,079,586	759,481	9.9%	9.0%	727,163	
090-1080	Pekin Public SD 108	16,522,770	1,553,140	9.4%	9.4%	1,553,140	
046-2590	Pembroke CCSD 259	1,700,765	159,872	0.0%	0.0%	-	
016-0790	Pennoyer SD 79	2,246,500	211,171	0.0%	0.0%	-	
072-3250	Peoria Heights CUSD 325	3,109,225	292,267	10.4%	9.4%	292,267	
072-1500	Peoria SD 150	70,988,972	6,672,964	9.0%	9.0%	6,389,008	
099-2070	Peotone CUSD 207	8,200,827	770,878	10.4%	9.4%	770,878	
050-1240	Peru Elementary SD 124	4,512,789	424,202	4.0%	4.0%	180,512	
075-0100	Pikeland CUSD 10	5,291,101	497,363	9.4%	9.4%	497,364	
073-1010	Pinckneyville CHSD 101	2,353,079	221,189	10.4%	9.4%	221,189	
073-0500	Pinckneyville SD 50	2,435,301	228,918	10.4%	9.4%	228,918	
099-2020	Plainfield SD 202	125,604,556	11,806,828	9.4%	9.4%	11,806,828	
047-0880	Plano CUSD 88	8,979,926	844,113	9.4%	9.4%	844,113	
075-0030	Pleasant Hill CUSD 3	1,721,596	161,830	10.4%	9.4%	161,830	
072-0690	Pleasant Hill SD 69	955,570	89,824	0.0%	0.0%	-	
084-0080	Pleasant Plains CUSD 8	5,638,744	530,042	10.4%	9.4%	530,042	
072-0620	Pleasant Valley SD 62	1,665,317	156,540	0.0%	0.0%	-	
016-1070	Pleasantdale SD 107	5,180,962	487,010	9.8%	9.0%	466,287	
071-2220	Polo CUSD 222	3,295,214	309,750	9.0%	9.0%	296,569	
053-4290	Pontiac CCSD 429	6,225,522	585,199	0.0%	0.0%	-	
053-0900	Pontiac Township HSD 90	4,636,154	435,799	0.0%	0.0%	-	

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
082-1050	Pontiac-Wm Hol- liday SD 105	3,714,371	349,151	10.4%	9.4%	349,151	
076-0010	Pope County CUSD I	2,181,546	205,065	0.0%	0.0%	-	
065-2020	Porta CUSD 202	4,433,539	416,753	10.4%	9.4%	416,753	
016-1435	Posen Robbins ESD 143 5	6,828,565	641,885	0.0%	0.0%	-	
092-0100	Potomac CUSD 10	748,850	70,392	10.4%	9.4%	70,392	
053-0080	Prairie Central CUSD 8	10,732,951	1,008,897	0.0%	0.0%	-	
079-1340	Prairie Du Rocher CCSD 134	797,042	74,922	10.4%	9.4%	74,922	
063-0460	Prairie Grove CSD 46	5,352,874	503,170	9.0%	9.0%	481,759	
101-1330	Prairie Hill CCSD 133	3,098,371	291,247	9.0%	9.0%	278,853	
016-1440	Prairie Hills ESD 144	13,492,830	1,268,326	0.0%	0.0%	-	
010-1970	Prairieview Ogden CCSD 197	1,323,779	124,435	10.4%	9.4%	124,435	
006-1150	Princeton ESD	5,481,830	515,292	10.4%	9.4%	515,292	
006-5000	Princeton HSD 500	3,687,590	346,634	10.2%	9.4%	346,633	
072-3260	Princeville CUSD 326	3,401,474	319,739	0.0%	0.0%	-	
098-0030	Prophetstown- Lyndon-Tampico SD	4,199,854	394,786	9.4%	9.4%	394,786	
016-0230	Prospect Heights SD 23	9,808,113	921,963	0.0%	0.0%	-	
016-2090	Proviso TWP HSD 209	24,533,650	2,306,163	0.0%	0.0%	-	
078-5350	Putnam County CUSD 535	4,406,224	414,185	10.4%	9.4%	414,185	
022-0160	Queen Bee SD 16	10,661,134	1,002,147	0.0%	0.0%	-	
001-1720	Quincy SD 172	27,357,284	2,571,585	0.0%	0.0%	-	
058-0010	Raccoon CSD I	956,392	89,901	9.4%	9.4%	89,901	
026-2040	Ramsey CUSD 204	2,110,750	198,411	10.4%	9.4%	198,411	
090-0980	Rankin CSD 98	892,148	83,862	10.4%	9.4%	83,862	
010-1370	Rantoul City SD 137	5,819,591	547,042	0.0%	0.0%	-	
010-1930	Rantoul Twp HSD 193	3,716,131	349,316	10.4%	9.4%	349,316	

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
016-2200	Reavis TWP HSD 220	12,686,762	1,192,556	0.0%	0.0%	-	
079-1320	Red Bud CUSD 132	4,526,207	425,463	10.4%	9.4%	425,463	
051-0100	Red Hill CUSD 10	4,200,739	394,870	0.0%	0.0%	-	
099-2550	Reed Custer CUSD 255	10,427,707	980,204	10.4%	9.4%	980,204	
016-0845	Rhodes SD 84 5	3,955,250	371,794	0.0%	0.0%	-	
016-2270	Rich TWP HSD 227	28,375,219	2,667,271	0.0%	0.0%	-	
099-0885	Richland School District 88A	4,467,127	419,910	0.0%	0.0%	-	
063-1570	Richmond Burton HSCD 157	4,357,608	409,615	9.4%	9.4%	409,615	
016-1220	Ridgeland SD 122	9,173,416	862,301	0.0%	0.0%	-	
064-0190	Ridgeview CUSD 19	3,445,445	323,872	0.0%	0.0%	-	
016-2340	Ridgewood CHSD 234	6,079,462	571,469	0.0%	0.0%	-	
063-0180	Riley CCSD 18	1,400,079	131,607	10.4%	9.4%	131,607	
098-0020	River Bend CUSD 2	4,296,185	403,841	10.4%	9.4%	403,841	
016-0900	River Forest SD 90	9,459,116	889,157	9.0%	9.0%	851,320	
016-0855	River Grove SD 85 5	3,122,406	293,506	0.0%	0.0%	-	
043-2100	River Ridge CUSD 210	3,340,206	313,979	10.4%	9.4%	313,979	
016-0260	River Trails SD 26	10,678,562	1,003,785	0.0%	0.0%	-	
081-1000	Riverdale CUSD 100	5,196,945	488,513	9.9%	9.0%	467,725	
098-0140	Riverdale School District 14	485,945	45,679	10.4%	9.4%	45,679	
016-0960	Riverside SD 96	9,030,727	848,888	0.0%	0.0%	-	
016-2080	Riverside-Brook- field SD 208	10,519,199	988,805	0.0%	0.0%	-	
084-0140	Riverton CUSD 14	5,816,617	546,762	9.4%	9.4%	546,762	
102-0020	Riverview CCSD 2	952,961	89,578	0.0%	0.0%	-	
102-0600	Roanoke Benson CUSD 60	2,639,843	248,145	10.4%	9.4%	248,145	
090-0850	Robein School District 85	951,219	89,415	10.4%	9.4%	89,415	

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
017-0020	Robinson CUSD 2	6,505,544	611,521	0.0%	0.0%	-	
071-2310	Rochelle CCSD 231	8,617,530	810,048	9.0%	9.0%	775,578	
071-2120	Rochelle TWP HSD 212	5,888,207	553,491	10.4%	9.4%	553,491	
084-0030	Rochester CUSD 3A	8,949,407	841,244	10.4%	9.4%	841,244	
098-0130	Rock Falls Elemen- tary SD 13	4,531,609	425,971	9.9%	9.0%	407,845	
098-3010	Rock Falls TWP HSD 301	3,937,172	370,094	10.4%	9.4%	370,094	
081-0410	Rock Island SD 41	33,973,382	3,193,498	9.5%	9.4%	3,193,498	
099-0840	Rockdale School District 84	1,131,010	106,315	1.0%	1.0%	11,310	
101-2050	Rockford School District 205	149,861,050	14,086,939	9.4%	9.4%	14,086,939	
081-3000	Rockridge CUSD 300	6,008,169	564,768	8.0%	8.0%	480,654	
101-1400	Rockton School District 140	7,000,129	658,012	10.4%	9.4%	658,012	
041-0020	Rome CCSD 2	1,167,067	109,704	9.4%	9.4%	109,704	
049-0720	Rondout School District 72	2,103,249	197,705	0.0%	0.0%	-	
053-4250	Rooks Creek CCSD 425	331,428	31,154	0.0%	0.0%	-	
022-0120	Roselle SD 12	3,784,306	355,725	0.0%	0.0%	-	
016-0780	Rosemont ESD 78	2,010,751	189,011	0.0%	0.0%	-	
092-0070	Rossville-Alvin CUSD 7	1,126,664	105,906	9.4%	9.4%	105,906	
049-1160	Round Lake Area SD 116	30,332,695	2,851,273	0.0%	0.0%	-	
048-2080	ROWVA CUSD 208	3,060,927	287,727	0.0%	0.0%	-	
057-0010	Roxana CUSD I	10,153,943	954,471	9.4%	9.4%	954,471	
050-2300	Rutland CCSD 230	833,051	78,307	10.4%	9.4%	78,307	
058-6000	Salem CHSD 600	3,309,019	311,048	0.0%	0.0%	-	
058-1110	Salem School District	4,142,350	389,381	0.0%	0.0%	-	
022-0480	Salt Creek SD 48	4,257,375	400,193	10.4%	9.4%	400,193	
058-5010	Sandoval CUSD 501	2,193,236	206,164	9.4%	9.4%	206,164	

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
016-1720	Sandridge SD 172	2,127,623	199,997	0.0%	0.0%	-	
019-4300	Sandwich CUSD 430	11,490,219	1,080,081	9.4%	9.4%	1,080,081	
055-0090	Sangamon Valley CUSD 9	3,429,070	322,333	10.4%	9.4%	322,333	
032-0600	Saratoga CCSD 60C	2,544,937	239,224	10.4%	9.4%	239,224	
016-1680	Sauk Village CCSD 168	7,968,710	749,059	0.0%	0.0%	-	
053-4380	Saunemin CCSD 438	654,867	61,557	0.0%	0.0%	-	
043-2110	Scales Mound CUSD 211	1,674,777	157,429	10.4%	9.4%	157,429	
016-0540	Schaumburg CCSD 54	89,801,102	8,441,304	9.5%	9.0%	8,082,099	
016-0810	Schiller Park SD 81	6,785,059	637,796	10.4%	9.4%	637,796	
045-0460	School District U46	196,655,116	18,485,581	10.0%	9.4%	18,485,581	
085-0050	Schuyler - Industry CUSD 5	4,919,651	462,447	10.4%	9.4%	462,447	
086-0020	Scott-Morgan Cnty CUSD 2	1,218,701	114,558	3.0%	3.0%	36,561	
058-0100	Selmaville CCSD 10	1,015,707	95,476	0.0%	0.0%	-	
050-1700	Seneca CCSD 170	3,249,574	305,460	0.0%	0.0%	-	
050-1600	Seneca TWP HSD 160	3,903,159	366,897	9.4%	9.4%	366,897	
050-0020	Serena CUSD 2	4,261,687	400,599	0.0%	0.0%	-	
028-1960	Sesser-Valier CUSD 196	3,139,098	295,075	10.4%	9.4%	295,075	
091-0840	Shawnee CUSD 84	2,215,341	208,242	0.0%	0.0%	-	
087-0040	Shelbyville CUSD 4	5,712,109	536,938	9.4%	9.4%	536,938	
081-2000	Sherrard CUSD 200	7,095,482	666,975	9.0%	9.0%	638,593	
023-0010	Shiloh CUSD 1	2,468,069	231,999	9.0%	9.0%	222,126	
082-0850	Shiloh Village SD 85	2,534,928	238,283	10.4%	9.4%	238,283	
101-1340	Shirland CCSD I 34	754,590	70,932	10.4%	9.4%	70,932	
082-1810	Signal Hill SD 181	1,909,804	179,522	10.4%	9.4%	179,522	
081-0340	Silvis School District 34	2,740,089	257,568	9.4%	9.4%	257,568	

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
016-0680	Skokie SD 68	11,933,597	1,121,758	0.0%	0.0%	-	
016-0690	Skokie SD 69	9,534,998	896,290	0.0%	0.0%	-	
016-0735	Skokie SD 73 5	6,534,724	614,264	0.0%	0.0%	-	
016-0720	Skokie-Fairview SD 72	4,668,913	438,878	0.0%	0.0%	-	
082-1300	Smithton CCSD 130	1,568,195	147,410	9.0%	9.0%	141,138	
019-4320	Somonauk CUSD 432	5,008,140	470,765	9.4%	9.4%	470,765	
101-3200	South Beloit CUSD 320	3,787,704	356,044	2.0%	2.0%	75,754	
058-4010	South Central CUSD 401	3,085,039	289,994	10.4%	9.4%	289,994	
011-0140	South Fork SD 14	1,244,581	116,991	9.4%	9.4%	116,991	
016-1500	South Holland SD 150	5,533,784	520,176	0.0%	0.0%	-	
016-1510	South Holland SD 151	6,807,261	639,883	0.0%	0.0%	-	
090-1370	South Pekin SD 137	1,033,843	97,181	0.0%	0.0%	-	
032-0740	South Wilmington CSD 74	403,763	37,954	7.0%	7.0%	28,263	
034-3370	Southeastern CUSD 337	2,289,566	215,219	9.4%	9.4%	215,219	
056-0090	Southwestern CUSD 9	7,657,500	719,805	10.4%	9.4%	719,805	
079-1400	Sparta CUSD 140	6,036,309	567,413	10.4%	9.4%	567,413	
029-0040	Spoon River Valley CUSD 4	1,888,013	177,473	10.4%	9.4%	177,473	
090-6060	Spring Lake CCSD 606	245,130	23,042	0.0%	0.0%	-	
006-0990	Spring Valley CCSD 99	2,704,343	254,208	9.4%	9.4%	254,208	
084-1860	Springfield SD 186	86,297,127	8,111,931	9.9%	9.0%	7,766,741	
046-2560	St Anne CCSD 256	1,722,722	161,936	10.4%	9.4%	161,936	
046-3020	St Anne CHSD 302	1,186,716	111,551	0.0%	0.0%	-	
045-3030	St Charles CUSD 303	74,832,339	7,034,240	8.0%	8.0%	5,986,587	
026-2020	St Elmo CUSD 202	2,218,190	208,510	10.4%	9.4%	208,510	
046-2580	St George CCSD 258	1,458,664	137,114	1.4%	1.4%	20,421.29	No, contract says 9.0%

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
010-1690	St Joseph CCSD 169	3,187,819	299,655	10.4%	9.4%	299,655	
010-3050	St Joseph Ogden CHS 305	1,907,780	179,331	10.4%	9.4%	179,331	
082-0300	St Libory CSD 30	492,397	46,285	10.4%	9.4%	46,285	
014-0140	St Rose SD 14	809,658	76,108	0.0%	0.0%	-	
088-1000	Stark County CUSD 100	3,731,671	350,777	10.4%	9.4%	350,777	
056-0060	Staunton CUSD 6	4,953,634	465,642	10.4%	9.4%	465,642	
079-1380	Steeleville CUSD 138	1,805,345	169,702	10.4%	9.4%	169,702	
016-1940	Steger SD 194	7,625,788	716,824	0.6%	0.6%	45,755	
098-0050	Sterling CUSD 5	14,232,007	1,337,809	10.4%	9.4%	1,337,809	
052-2200	Steward Elemen- tary SD 220	490,027	46,063	10.4%	9.4%	46,063	
087-0050	Stewardson-Stras- burg CUSD 5	1,984,272	186,522	0.6%	0.6%	1,906	
043-2060	Stockton CUSD 206	2,675,460	251,493	10.4%	9.4%	251,493	
050-0440	Streator Elemen- tary SD 44	8,817,110	828,808	9.0%	9.0%	793,540	
050-0400	Streator TWP HSD 40	5,269,216	495,306	10.4%	9.4%	495,306	
053-0050	Streator Wood- land CUSD 5	2,320,009	218,081	10.4%	9.4%	218,081	
070-3000	Sullivan CUSD 300	4,286,498	402,931	10.4%	9.4%	402,931	
041-0790	Summersville SD 79	1,130,106	106,230	10.4%	9.4%	106,230	
099-1610	Summit Hill SD 161	16,162,448	1,519,270	10.4%	9.4%	1,519,270	
016-1710	Sunnybrook SD 171	5,032,059	473,014	0.0%	0.0%	-	
016-0290	Sunset Ridge SD 29	5,603,393	526,719	0.0%	0.0%	-	
019-4270	Sycamore CUSD 427	20,759,144	1,951,360	10.4%	9.4%	1,951,360	
099-0900	Taft School Dis- trict 90	1,157,155	108,773	0.0%	0.0%	-	
073-0050	Tamaroa SD 5	660,247	62,063	10.4%	9.4%	62,063	
011-0030	Taylorville CUSD 3	9,394,336	883,068	10.4%	9.4%	883,068	
025-0500	Teutopolis CUSD 50	5,228,948	491,521	0.0%	0.0%	-	

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
010-1300	Thomasboro CCSD 130	848,996	79,806	10.4%	9.4%	79,806	
028-1740	Thompsonville CUSD 174	1,598,834	150,290	10.4%	9.4%	150,290	
016-2150	Thornton Frac- tional HSD 215	21,034,800	1,977,271	0.0%	0.0%	-	
016-1540	Thornton SD 154	1,062,892	99,912	0.0%	0.0%	-	
016-2050	Thornton TWP HSD 205	44,205,917	4,155,356	0.0%	0.0%	-	
016-1460	Tinley Park SD 146	13,997,944	1,315,807	0.0%	0.0%	-	
010-0070	Tolono CUSD 7	7,164,861	673,497	10.4%	9.4%	673,497	
050-0790	Tonica CCSD 79	907,003	85,258	9.9%	9.0%	81,630	
016-2140	Township HSD 214	92,898,504	8,732,460	0.0%	0.0%	-	
090-7020	Tremont CUSD 702	4,483,065	421,408	0.0%	0.0%	-	
084-0010	Tri City CUSD I	2,249,127	211,418	9.4%	9.4%	211,418	
053-0065	Tri Point CUSD 6J	2,504,895	235,460	10.4%	9.4%	235,460	
057-0020	Triad CUSD 2	17,731,139	1,666,727	0.0%	0.0%	-	
039-1760	Trico CUSD 176	3,810,998	358,234	10.4%	9.4%	358,234	
069-0270	Triopia CUSD 27	1,846,215	173,544	9.0%	9.0%	166,159	
064-0030	Tri-Valley CUSD 3	5,750,962	540,591	0.0%	0.0%	-	
099-0300	Troy CCSD 30C	16,684,613	1,568,354	3.0%	3.0%	500,538	
021-3010	Tuscola CUSD 301	5,104,926	479,863	10.4%	9.4%	479,863	
016-0860	Union Ridge SD 86	2,995,858	281,611	0.0%	0.0%	-	
099-0810	Union School District 81	781,566	73,467	7.0%	7.0%	54,710	
094-3040	United SD 304	4,202,787	395,062	9.4%	9.4%	395,062	
081-0300	United TWP HSD 30	9,130,852	858,300	10.4%	9.4%	858,300	
039-1400	Unity Point CCSD 140	3,140,842	295,239	9.4%	9.4%	295,239	
010-1160	Urbana SD 116	25,714,765	2,417,188	10.3%	9.4%	2,417,188	
029-0020	VIT Community USD 2	1,830,021	172,022	10.4%	9.4%	172,022	

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
099-3650	Valley View CUSD 365	89,543,615	8,417,100	9.4%	9.4%	8,417,100	
067-0030	Valmeyer CUSD 3	2,500,006	235,001	10.4%	9.4%	235,001	
026-2030	Vandalia CUSD 203	7,620,927	716,367	0.0%	0.0%	-	
057-0030	Venice CUSD 3	559,306	52,575	3.0%	3.0%	16,779	
044-0550	Vienna School District 55	1,731,235	162,736	10.4%	9.4%	162,736	
044-1330	Vienna TWP HSD 133	1,523,926	143,249	10.4%	9.4%	143,249	
021-3020	Villa Grove CUSD 302	2,845,252	267,454	10.4%	9.4%	267,454	
022-0450	Villa Park SD 45	20,380,566	1,915,773	0.0%	0.0%	-	
056-0040	Virden CUSD 4	3,104,823	291,853	8.7%	8.7%	270,120	
009-0640	Virginia CUSD 64	1,748,571	164,366	9.9%	9.0%	157,371	
093-3480	Wabash CUSD 348	6,530,032	613,823	0.0%	0.0%	-	
050-1950	Wallace CCSD 195	1,445,977	135,922	10.4%	9.4%	135,922	
050-1850	Waltham CCSD 185	937,110	88,088	6.0%	6.0%	56,227	
041-0010	Waltonville CUSD I	1,444,801	135,811	10.4%	9.4%	135,811	
043-2050	Warren CUSD 205	2,100,506	197,448	10.4%	9.4%	197,448	
049-1210	Warren TWP HSD 121	21,693,143	2,039,155	9.4%	9.4%	2,039,155	
055-0110	Warrensburg- Latham CUSD 11	4,532,258	426,032	9.0%	9.0%	407,903	
034-3160	Warsaw CUSD 316	2,107,063	198,064	9.9%	9.0%	189,636	
090-3080	Washington CHSD 308	6,035,948	567,379	8.0%	8.0%	482,876	
090-0520	Washington School District 52	3,127,598	293,994	10.4%	9.4%	293,994	
067-0050	Waterloo CUSD 5	11,784,138	1,107,709	10.4%	9.4%	1,107,709	
049-1180	Wauconda CUSD 118	24,248,653	2,279,373	9.0%	9.0%	2,182,379	
049-0600	Waukegan CUSD 60	78,328,978	7,362,924	10.0%	9.4%	7,362,924	Contract lists a different pick-up than ISBE report.
069-0060	Waverly CUSD 6	2,076,996	195,238	9.9%	9.0%	186,930	shan tobe report.
096-1000	Wayne City CUSD 100	2,258,132	212,264	0.0%	0.0%	-	

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
041-2040	Webber TWP HSD 204	798,337	75,044	9.4%	9.4%	75,044	
014-0030	Wesclin CUSD 3	5,936,890	558,068	0.0%	0.0%	-	
008-3140	West Carroll CUSD 314	6,391,611	600,811	10.4%	9.4%	600,811	
036-2350	West Central CUSD 235	4,393,917	413,028	0.0%	0.0%	-	
022-0940	West Chicago CHSD 94	12,352,591	1,161,144	8.5%	8.5%	1,049,970	
022-0330	West Chicago ESD 33	23,118,043	2,173,096	0.0%	0.0%	-	
016-1470	West Harvey Dix- moor SD 147	7,337,471	689,722	9.4%	9.4%	689,722	
054-0920	West Lincoln- Broadwell SD 92	1,036,628	97,443	8.5%	8.5%	88,113	
016-0310	West Northfield SD 31	6,294,301	591,664	0.0%	0.0%	-	
062-1030	West Prairie CUSD 103	3,094,925	290,923	7.5%	7.5%	232,119	
080-0020	West Richland CUSD 2	1,662,250	156,252	0.0%	0.0%	-	
095-0100	West Washington CUSD 10	2,470,023	232,182	9.0%	9.0%	222,302	
016-0925	Westchester SD 92 5	6,107,059	574,063	0.0%	0.0%	-	
075-0120	Western CUSD 12	2,688,322	252,702	0.0%	0.0%	-	
016-1010	Western Springs SD 101	7,916,614	744,162	0.0%	0.0%	-	
022-2010	Westmont CUSD 201	12,106,857	1,138,045	0.0%	0.0%	-	
092-0020	Westville CUSD 2	4,436,855	417,064	10.4%	9.4%	417,064	
037-2300	Wethersfield CUSD 230	2,557,559	240,411	9.0%	9.0%	230,180	
016-0210	Wheeling CCSD 21	48,713,578	4,579,076	10.4%	9.4%	4,579,076	
082-1150	Whiteside SD 115	5,721,622	537,833	0.0%	0.0%	-	
099-0920	Will Cnty School District 92	8,838,307	830,801	0.0%	0.0%	-	
048-2100	Williamsfield CUSD 210	1,401,138	131,707	10.4%	9.4%	131,707	
084-0150	Williamsville CUSD 15	5,058,054	475,457	9.4%	9.4%	475,457	
014-0460	Willow Grove SD 46	712,935	67,016	9.4%	9.4%	67,016	
016-1080	Willow Springs SD 108	1,814,244	170,539	10.4%	9.4%	170,539	

Employer Id (Provided by TRS)	Employer Name (Provided by TRS)	Teachers' Creditable Earnings for 2009-2010 (Provided by TRS)	Total Teacher 9.4% Contributions Remitted by District to TRS (as of June 30, 2010)	Percentage Covered by board (from ISBE Spreadsheet 2009-2010)	Actual Percentage Covered by board (Calculated)	Estimated Value of Pick- up (2009-2010)	Discrepancies between ISBE and Contracts
016-0390	Wilmette SD 39	25,647,593	2,410,874	0.0%	0.0%	-	
099-2090	Wilmington CUSD 209	5,336,654	501,646	10.4%	9.4%	501,645	
086-0010	Winchester CUSD I	2,816,706	264,770	10.4%	9.4%	264,770	
087-0010	Windsor CUSD I	1,872,530	176,018	0.0%	0.0%	-	
022-0340	Winfield SD 34	2,429,413	228,365	0.0%	0.0%	-	
101-3230	Winnebago CUSD 323	7,460,915	701,326	9.4%	9.4%	701,326	
016-0360	Winnetka SD 36	16,714,365	1,571,150	0.0%	0.0%	-	
049-0010	Winthrop Harbor SD I	3,149,754	296,077	10.4%	9.4%	296,077	
082-1130	Wolf Branch SD 113	3,983,974	374,494	10.4%	9.4%	374,494	
022-0070	Wood Dale SD 7	7,297,012	685,919	9.9%	9.0%	656,731	
057-0150	Wood River-Hart- ford ESD 15	3,632,373	341,443	9.4%	9.4%	341,443	
049-0500	Woodland CCSD 50	34,306,905	3,224,849	0.0%	0.0%	-	
041-0040	Woodlawn CCSD 4	1,287,674	121,041	10.4%	9.4%	121,041	
041-2050	Woodlawn CHSD 205	1,112,110	104,538	10.4%	9.4%	104,538	
022-0680	Woodridge SD 68	17,810,026	1,674,143	0.0%	0.0%	-	
063-2000	Woodstock CUSD 200	31,991,917	3,007,240	8.7%	8.0%	2,559,353	
016-1270	Worth SD 127	5,218,892	490,576	0.0%	0.0%	-	
047-1150	Yorkville CUSD	20,077,387	1,887,274	9.4%	9.4%	1,887,274	
028-1880	Zeigler Royalton CUSD 188	2,986,600	280,740	10.4%	9.4%	280,740	
049-0060	Zion Elementary SD 6	14,821,488	1,393,220	0.0%	0.0%	-	
049-1260	Zion-Benton TWP HSD 126	14,075,434	1,323,091	10.4%	9.4%	1,323,091	
			829,700,602.63			431,562,782	