

How will this affect your district?

Currently, the state pays the “employer” portion of teacher pension normal costs.

How would shifting this cost back to the true employer – school districts – affect local school budgets?

“He’s essentially freezing our revenue and increasing our cost. It’s akin to tying the school districts’ hands and feet together and throwing them over the side of a boat and telling them to swim for it.”

– Dean Casper, former president and member of Community Consolidated School District 146¹

“Adding another \$730,000 annual responsibility to District 210’s budget would have catastrophic effects on the quality of education that is provided to Lemont High School students.”

–press release from Lemont High School District 210²

“District 113A and many other school districts have already made dramatic cuts. We simply cannot afford this; it would destroy public education.”

– Robert Madonia, interim superintendent at Lemont-Bromberek Combined School District 113A³

School districts say they will face financial disaster if the state asks them to pay the employer portion of normal pension costs. But the reality is that costs to individual school districts will increase by an average of just 3.7 percent of total expenditures.

The graphic below shows the distribution of increased costs that districts will face, expressed as a percentage of total expenditures. For the majority of districts – 468 out of 866 – paying the normal pension cost would amount to between 3 to 4 percent of districts’ total expenditures. In only seven school districts would the cost exceed 5 percent of total expenditures, with 5.3 percent of expenditures being the highest percentage of any district.

These costs could be significantly reduced or eliminated if school districts end the practice of paying the teachers’ portion of pension contributions. Today, 64 percent of school districts pick up some or all of the teachers’ portions of pension contributions. By eliminating the pick-up, districts could then use those funds to pay the employer normal pension cost. **In 482 school districts, doing this would produce net savings.** Or as Gov. Quinn might put it: “Everybody is going to get a haircut. No one will get scalped.”⁴

**GRAPHIC 1. SUMMARY OF FINANCIAL IMPACT OF
LOCAL PENSION ACCOUNTABILITY ON ILLINOIS SCHOOL DISTRICTS**

Increase /decrease in cost as a percent of total expenditures	Number of districts	
	Districts pay employer normal cost	Districts pay employer normal cost and end the practice of paying employee portion
5 - 5.3%	7	2
4 - 4.99%	297	104
3 – 3.99%	468	194
2 - 2.99%	77	35
1 -1.99%	17	18
0 - 0.99%	0	31
-1 - 0%	0	482

Source: Teachers’ Retirement System, Illinois State Board of Education and Illinois Policy Institute calculations.

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Camp Point CUSD 3	Adams	\$7,634,401	\$333,336	4.4%	9.4%	\$365,620	4.8%	-0.4%
Community USD 4	Adams	\$8,335,560	\$269,343	3.2%	4.7%	\$147,714	1.8%	1.5%
Liberty CUSD 2	Adams	\$5,198,546	\$218,189	4.2%	9.4%	\$239,308	4.6%	-0.4%
Payson CUSD 1	Adams	\$4,804,328	\$207,202	4.3%	9.4%	\$227,264	4.7%	-0.4%
Quincy SD 172	Adams	\$70,848,824	\$2,342,396	3.3%	0.0%	\$0	0.0%	3.3%
Cairo CUSD 1	Alexander	\$8,405,101	\$276,281	3.3%	9.4%	\$303,221	3.6%	-0.3%
Egyptian CUSD 5	Alexander	\$5,901,079	\$214,878	3.6%	9.4%	\$238,440	4.0%	-0.4%
Bond County CUSD 2	Bond	\$23,483,058	\$710,095	3.0%	9.4%	\$781,681	3.3%	-0.3%
Mulberry Grove CUSD 1	Bond	\$4,711,227	\$171,249	3.6%	7.0%	\$139,877	3.0%	0.7%
Belvidere CUSD 100	Boone	\$87,159,085	\$3,613,338	4.1%	9.4%	\$3,978,031	4.6%	-0.4%
North Boone CUSD 200	Boone	\$22,985,279	\$625,855	2.7%	9.4%	\$690,556	3.0%	-0.3%
Brown County CUSD 1	Brown	\$7,044,758	\$249,478	3.5%	9.4%	\$274,188	3.9%	-0.4%
Bureau Valley CUSD 340	Bureau	\$13,251,227	\$504,944	3.8%	9.0%	\$530,755	4.0%	-0.2%
Cherry SD 92	Bureau	\$758,667	\$26,312	3.5%	9.4%	\$28,861	3.8%	-0.3%
Dalzell SD 98	Bureau	\$547,561	\$15,437	2.8%	9.4%	\$16,933	3.1%	-0.3%
Depue USD 103	Bureau	\$3,538,043	\$157,102	4.4%	9.4%	\$172,317	4.9%	-0.4%
Hall HSD 502	Bureau	\$8,349,216	\$213,960	2.6%	9.4%	\$234,682	2.8%	-0.2%
La Moille CUSD 303	Bureau	\$3,128,157	\$118,758	3.8%	9.4%	\$130,259	4.2%	-0.4%
Ladd CCSD 94	Bureau	\$1,745,736	\$58,123	3.3%	9.4%	\$63,752	3.7%	-0.3%
Leepertown CCSD 175	Bureau	\$1,008,276	\$29,536	2.9%	9.4%	\$32,127	3.2%	-0.3%
Malden CCSD 84	Bureau	\$1,082,504	\$39,852	3.7%	9.4%	\$43,712	4.0%	-0.4%
Neponset CCSD 307	Bureau	\$1,190,713	\$42,925	3.6%	9.4%	\$47,082	4.0%	-0.3%

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BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Ohio CCSD 17	Bureau	\$1,117,659	\$47,603	4.3%	9.4%	\$52,214	4.7%	-0.4%
Ohio CHSD 505	Bureau	\$955,108	\$37,413	3.9%	9.4%	\$41,036	4.3%	-0.4%
Princeton ESD 115	Bureau	\$11,197,751	\$470,160	4.2%	9.4%	\$515,292	4.6%	-0.4%
Princeton HSD 500	Bureau	\$7,183,041	\$316,026	4.4%	9.4%	\$346,633	4.8%	-0.4%
Spring Valley CCSD 99	Bureau	\$5,711,372	\$231,596	4.1%	9.4%	\$254,208	4.5%	-0.4%
Brussels CUSD 42	Calhoun	\$1,598,300	\$65,347	4.1%	0.0%	\$0	0.0%	4.1%
Calhoun CUSD 40	Calhoun	\$6,515,751	\$205,426	3.2%	9.4%	\$225,321	3.5%	-0.3%
Chadwick Milledgeville SD 399	Carroll	\$4,718,364	\$199,037	4.2%	9.4%	\$219,310	4.6%	-0.4%
Eastland CUSD 308	Carroll	\$8,262,475	\$337,984	4.1%	9.4%	\$369,962	4.5%	-0.4%
West Carroll CUSD 314	Carroll	\$17,784,531	\$547,761	3.1%	9.4%	\$600,811	3.4%	-0.3%
A-C Central CUSD 262	Cass	\$5,833,923	\$166,841	2.9%	9.4%	\$182,999	3.1%	-0.3%
Beardstown CUSD 15	Cass	\$12,592,604	\$488,457	3.9%	0.0%	\$0	0.0%	3.9%
Virginia CUSD 64	Cass	\$4,144,752	\$149,817	3.6%	9.0%	\$157,371	3.8%	-0.2%
Champaign CUSD 4	Champaign	\$102,090,902	\$4,352,134	4.3%	9.4%	\$4,783,087	4.7%	-0.4%
Fisher CUSD 1	Champaign	\$5,297,878	\$226,405	4.3%	9.4%	\$248,350	4.7%	-0.4%
Gifford CCSD 188	Champaign	\$1,574,262	\$60,487	3.8%	9.4%	\$66,345	4.2%	-0.4%
Heritage CUSD 8	Champaign	\$5,387,756	\$203,249	3.8%	0.0%	\$0	0.0%	3.8%
Ludlow CCSD 142	Champaign	\$995,711	\$42,773	4.3%	9.4%	\$46,915	4.7%	-0.4%
Mahomet Seymour CUSD 3	Champaign	\$24,432,994	\$1,065,716	4.4%	9.4%	\$1,170,012	4.8%	-0.4%
Prairieview Ogden CCSD 197	Champaign	\$3,119,881	\$113,041	3.6%	9.4%	\$124,435	4.0%	-0.4%

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BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Rantoul City SD 137	Champaign	\$14,495,139	\$499,232	3.4%	0.0%	\$0	0.0%	3.4%
Rantoul Twp HSD 193	Champaign	\$8,143,859	\$318,472	3.9%	9.4%	\$349,316	4.3%	-0.4%
St Joseph CCSD 169	Champaign	\$8,401,810	\$273,196	3.3%	9.4%	\$299,655	3.6%	-0.3%
St Joseph Ogden CHS 305	Champaign	\$7,636,848	\$163,497	2.1%	9.4%	\$179,331	2.3%	-0.2%
Thomasboro CCSD 130	Champaign	\$2,020,222	\$72,568	3.6%	9.4%	\$79,806	4.0%	-0.4%
Tolono CUSD 7	Champaign	\$14,159,685	\$614,078	4.3%	9.4%	\$673,497	4.8%	-0.4%
Urbana SD 116	Champaign	\$57,373,122	\$2,197,648	3.8%	9.4%	\$2,417,188	4.2%	-0.4%
Edinburg CUSD 4	Christian	\$3,188,471	\$113,500	3.6%	9.4%	\$124,078	3.9%	-0.3%
Morrisonville CUSD 1	Christian	\$3,571,013	\$126,357	3.5%	0.0%	\$0	0.0%	3.5%
Pana CUSD 8	Christian	\$19,047,957	\$528,576	2.8%	6.5%	\$400,904	2.1%	0.7%
South Fork SD 14	Christian	\$4,005,628	\$107,775	2.7%	9.4%	\$116,991	2.9%	-0.2%
Taylorville CUSD 3	Christian	\$21,956,890	\$804,128	3.7%	9.4%	\$883,068	4.0%	-0.4%
Casey Westfield CUSD 4C	Clark	\$15,151,561	\$391,629	2.6%	4.8%	\$219,349	1.4%	1.1%
Marshall CUSD 2C	Clark	\$10,746,069	\$451,162	4.2%	0.0%	\$0	0.0%	4.2%
Martinsville CUSD 3C	Clark	\$4,691,788	\$148,186	3.2%	9.4%	\$162,537	3.5%	-0.3%
Clay City CUSD 10	Clay	\$3,394,471	\$122,649	3.6%	0.0%	\$0	0.0%	3.6%
Flora CUSD 35	Clay	\$12,336,354	\$479,935	3.9%	0.0%	\$0	0.0%	3.9%
North Clay CUSD 25	Clay	\$5,646,331	\$231,869	4.1%	0.0%	\$0	0.0%	4.1%
Albers SD 63	Clinton	\$1,404,571	\$59,398	4.2%	9.4%	\$65,165	4.6%	-0.4%
Aviston SD 21	Clinton	\$2,494,890	\$107,106	4.3%	9.4%	\$117,291	4.7%	-0.4%
Bartelso SD 57	Clinton	\$1,149,448	\$58,822	5.1%	9.4%	\$64,518	5.6%	-0.5%
Breese SD 12	Clinton	\$4,961,189	\$213,705	4.3%	9.4%	\$233,030	4.7%	-0.4%

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Carlyle CUSD 1	Clinton	\$11,141,602	\$447,181	4.0%	0.0%	\$0	0.0%	4.0%
Central CHS 71	Clinton	\$6,859,011	\$268,076	3.9%	9.4%	\$293,619	4.3%	-0.4%
Damiansville SD 62	Clinton	\$960,104	\$44,697	4.7%	9.4%	\$49,026	5.1%	-0.5%
Germantown SD 60	Clinton	\$2,059,658	\$93,818	4.6%	9.4%	\$102,905	5.0%	-0.4%
North Wamac SD 186	Clinton	\$1,187,399	\$40,987	3.5%	9.4%	\$44,956	3.8%	-0.3%
St Rose SD 14	Clinton	\$1,395,363	\$69,833	5.0%	0.0%	\$0	0.0%	5.0%
Wesclin CUSD 3	Clinton	\$11,101,552	\$508,806	4.6%	0.0%	\$0	0.0%	4.6%
Willow Grove SD 46	Clinton	\$1,705,406	\$61,099	3.6%	9.4%	\$67,016	3.9%	-0.3%
Charleston CUSD 1	Coles	\$27,903,358	\$965,772	3.5%	9.0%	\$1,016,169	3.6%	-0.2%
Mattoon CUSD 2	Coles	\$33,973,515	\$1,220,574	3.6%	9.4%	\$1,339,116	3.9%	-0.3%
Oakland CUSD 5	Coles	\$4,114,346	\$143,599	3.5%	9.4%	\$157,506	3.8%	-0.3%
Alsip-Hazlgrn-Oaklwn SD 126	Cook	\$20,456,912	\$736,950	3.6%	0.0%	\$0	0.0%	3.6%
Arbor Park SD 145	Cook	\$17,986,107	\$576,109	3.2%	0.0%	\$0	0.0%	3.2%
Argo CHSD 217	Cook	\$28,020,994	\$1,089,900	3.9%	9.0%	\$1,145,019	4.1%	-0.2%
Argo-Summit SD 104	Cook	\$23,542,114	\$656,742	2.8%	0.0%	\$0	0.0%	2.8%
Arlington Heights SD 25	Cook	\$73,356,806	\$2,838,212	3.9%	0.0%	\$0	0.0%	3.9%
Atwood Heights SD 125	Cook	\$7,657,192	\$270,689	3.5%	8.0%	\$252,685	3.3%	0.2%
Avoca SD 37	Cook	\$14,882,835	\$571,577	3.8%	0.0%	\$0	0.0%	3.8%
Bellwood SD 88	Cook	\$31,488,788	\$1,048,672	3.3%	0.0%	\$0	0.0%	3.3%
Berkeley SD 87	Cook	\$29,735,524	\$915,481	3.1%	9.4%	\$1,005,085	3.4%	-0.3%

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Berwyn North SD 98	Cook	\$28,972,521	\$1,132,174	3.9%	0.0%	\$0	0.0%	3.9%
Berwyn South SD 100	Cook	\$34,094,743	\$1,505,739	4.4%	0.0%	\$0	0.0%	4.4%
Bloom Township HSD 206	Cook	\$49,965,286	\$1,693,275	3.4%	0.0%	\$0	0.0%	3.4%
Bremen CHSD 228	Cook	\$84,928,015	\$3,121,915	3.7%	0.0%	\$0	0.0%	3.7%
Brookfield SD 95	Cook	\$13,919,396	\$444,839	3.2%	0.0%	\$0	0.0%	3.2%
Brookwood SD 167	Cook	\$14,962,651	\$452,374	3.0%	0.0%	\$0	0.0%	3.0%
Burbank SD 111	Cook	\$33,950,524	\$1,355,751	4.0%	0.0%	\$0	0.0%	4.0%
Burnham SD 154 5	Cook	\$2,097,134	\$69,686	3.3%	0.0%	\$0	0.0%	3.3%
Calumet City SD 155	Cook	\$15,448,536	\$506,143	3.3%	9.4%	\$555,160	3.6%	-0.3%
Calumet Public SD 132	Cook	\$13,498,547	\$391,545	2.9%	0.0%	\$0	0.0%	2.9%
Central Stickney SD 110	Cook	\$4,566,919	\$136,710	3.0%	0.0%	\$0	0.0%	3.0%
Chicago Heights SD 170	Cook	\$36,536,696	\$1,271,219	3.5%	0.0%	\$0	0.0%	3.5%
Chicago Ridge SD 127 5	Cook	\$12,372,203	\$509,260	4.1%	0.0%	\$0	0.0%	4.1%
Cicero SD 99	Cook	\$124,319,763	\$4,677,983	3.8%	9.4%	\$5,130,222	4.1%	-0.4%
Community CSD 59	Cook	\$85,460,800	\$3,679,665	4.3%	6.0%	\$2,577,101	3.0%	1.3%
Community HSD 218	Cook	\$88,192,586	\$3,214,941	3.6%	0.0%	\$0	0.0%	3.6%
Consolidated HSD 230	Cook	\$128,262,760	\$4,751,603	3.7%	0.0%	\$0	0.0%	3.7%
Cook County SD 130	Cook	\$52,246,605	\$1,660,909	3.2%	0.0%	\$0	0.0%	3.2%
Country Club Hills SD 160	Cook	\$16,360,053	\$587,888	3.6%	0.6%	\$41,128	0.3%	3.3%
Des Plaines CCSD 62	Cook	\$59,855,841	\$2,835,157	4.7%	0.0%	\$0	0.0%	4.7%
Dolton SD 148	Cook	\$78,246,065	\$1,416,884	1.8%	0.0%	\$0	0.0%	1.8%

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Dolton SD 149	Cook	\$38,001,476	\$1,516,806	4.0%	9.4%	\$1,663,708	4.4%	-0.4%
East Maine SD 63	Cook	\$46,952,766	\$1,764,499	3.8%	0.0%	\$0	0.0%	3.8%
East Prairie SD 73	Cook	\$7,735,141	\$296,681	3.8%	9.4%	\$325,413	4.2%	-0.4%
Elementary SD 159	Cook	\$26,360,546	\$939,267	3.6%	0.0%	\$0	0.0%	3.6%
Elmwood Park CUSD 401	Cook	\$36,591,246	\$1,321,797	3.6%	9.0%	\$1,385,617	3.8%	-0.2%
Evanston CCSD 65	Cook	\$116,714,961	\$4,523,145	3.9%	8.0%	\$4,228,825	3.6%	0.3%
Evanston Township HSD 202	Cook	\$73,296,166	\$2,431,580	3.3%	9.4%	\$2,666,990	3.6%	-0.3%
Evergreen Park CHSD 231	Cook	\$15,795,147	\$537,092	3.4%	8.0%	\$501,393	3.2%	0.2%
Evergreen Park ESD 124	Cook	\$22,472,420	\$935,827	4.2%	4.5%	\$491,372	2.2%	2.0%
Flossmoor SD 161	Cook	\$29,353,880	\$1,110,913	3.8%	0.0%	\$0	0.0%	3.8%
Ford Heights SD 169	Cook	\$12,909,902	\$348,479	2.7%	0.0%	\$0	0.0%	2.7%
Forest Park SD 91	Cook	\$14,091,639	\$566,300	4.0%	9.4%	\$621,268	4.4%	-0.4%
Forest Ridge SD 142	Cook	\$16,564,399	\$609,535	3.7%	0.0%	\$0	0.0%	3.7%
Franklin Park SD 84	Cook	\$16,702,215	\$645,174	3.9%	0.0%	\$0	0.0%	3.9%
Gen George Patton SD 133	Cook	\$6,711,970	\$224,877	3.4%	0.0%	\$0	0.0%	3.4%
Glencoe SD 35	Cook	\$21,870,647	\$941,990	4.3%	0.0%	\$0	0.0%	4.3%
Glenview CCSD 34	Cook	\$61,897,590	\$2,428,623	3.9%	0.0%	\$0	0.0%	3.9%
Golf ESD 67	Cook	\$8,436,753	\$358,941	4.3%	0.0%	\$0	0.0%	4.3%
Harvey SD 152	Cook	\$28,594,301	\$1,176,803	4.1%	0.0%	\$0	0.0%	4.1%
Hazel Crest SD 152.5	Cook	\$12,322,050	\$421,221	3.4%	0.0%	\$0	0.0%	3.4%
Hillside SD 93	Cook	\$6,614,335	\$267,488	4.0%	0.0%	\$0	0.0%	4.0%
Homewood SD 153	Cook	\$21,319,437	\$965,404	4.5%	0.0%	\$0	0.0%	4.5%

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Homewood-Flossmoor CHSD 233	Cook	\$45,377,136	\$1,577,549	3.5%	0.0%	\$0	0.0%	3.5%
Hoover Schrum SD 157	Cook	\$10,697,430	\$347,439	3.2%	0.0%	\$0	0.0%	3.2%
Indian Springs SD 109	Cook	\$26,696,936	\$975,486	3.7%	0.0%	\$0	0.0%	3.7%
J S Morton HSD 201	Cook	\$90,708,003	\$3,451,963	3.8%	9.0%	\$3,621,937	4.0%	-0.2%
Kenilworth SD 38	Cook	\$12,462,450	\$400,897	3.2%	0.0%	\$0	0.0%	3.2%
Kirby SD 140	Cook	\$38,628,677	\$1,839,874	4.8%	0.0%	\$0	0.0%	4.8%
Komarek SD 94	Cook	\$6,058,641	\$237,558	3.9%	0.0%	\$0	0.0%	3.9%
La Grange Highlands SD 106	Cook	\$12,538,764	\$646,831	5.2%	0.0%	\$0	0.0%	5.2%
La Grange SD 102	Cook	\$35,729,435	\$1,536,839	4.3%	0.0%	\$0	0.0%	4.3%
La Grange South SD 105	Cook	\$19,117,708	\$758,942	4.0%	0.0%	\$0	0.0%	4.0%
Lansing SD 158	Cook	\$30,324,056	\$805,272	2.7%	9.4%	\$883,262	2.9%	-0.3%
Lemont Township HSD 210	Cook	\$25,057,534	\$878,406	3.5%	9.4%	\$963,478	3.8%	-0.3%
Lemont-Bromberek CSD 113	Cook	\$25,867,273	\$993,693	3.8%	9.4%	\$1,090,011	4.2%	-0.4%
Leyden CHSD 212	Cook	\$72,748,703	\$2,331,970	3.2%	9.0%	\$2,449,522	3.4%	-0.2%
Lincoln ESD 156	Cook	\$9,602,042	\$388,970	4.1%	9.4%	\$426,641	4.4%	-0.4%
Lincolnwood SD 74	Cook	\$22,771,232	\$765,627	3.4%	0.0%	\$0	0.0%	3.4%
Lindop SD 92	Cook	\$7,876,654	\$243,238	3.1%	0.0%	\$0	0.0%	3.1%
Lyons SD 103	Cook	\$25,802,048	\$985,541	3.8%	0.0%	\$0	0.0%	3.8%
Lyons Township HSD 204	Cook	\$61,832,918	\$2,518,687	4.1%	0.0%	\$0	0.0%	4.1%
Maine Township HSD 207	Cook	\$139,732,827	\$5,802,114	4.2%	9.4%	\$6,364,873	4.6%	-0.4%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Mannheim SD 83	Cook	\$39,964,697	\$1,523,344	3.8%	0.0%	\$0	0.0%	3.8%
Matteson ESD 162	Cook	\$44,352,930	\$1,404,750	3.2%	0.0%	\$0	0.0%	3.2%
Maywood SD 89	Cook	\$58,329,120	\$2,157,813	3.7%	0.0%	\$0	0.0%	3.7%
Midlothian SD 143	Cook	\$17,769,957	\$736,900	4.1%	2.0%	\$171,972	1.0%	3.2%
Morton Grove SD 70	Cook	\$10,609,359	\$467,947	4.4%	0.0%	\$0	0.0%	4.4%
Mt Prospect SD 57	Cook	\$22,509,628	\$915,383	4.1%	9.4%	\$1,011,780	4.5%	-0.4%
New Trier Township HSD 203	Cook	\$88,609,582	\$3,631,565	4.1%	0.0%	\$0	0.0%	4.1%
Niles ESD 71	Cook	\$8,585,427	\$376,048	4.4%	0.6%	\$26,328	0.3%	4.1%
Niles Township CHSD 219	Cook	\$109,226,136	\$3,803,882	3.5%	0.0%	\$0	0.0%	3.5%
Norridge SD 80	Cook	\$9,365,699	\$383,467	4.1%	6.0%	\$293,189	3.1%	1.0%
North Palos SD 117	Cook	\$36,580,600	\$1,167,797	3.2%	9.4%	\$1,281,990	3.5%	-0.3%
Northbrook ESD 27	Cook	\$24,547,558	\$1,065,197	4.3%	0.0%	\$0	0.0%	4.3%
Northbrook SD 28	Cook	\$29,847,581	\$1,221,773	4.1%	0.0%	\$0	0.0%	4.1%
Northbrook-Glenview SD 30	Cook	\$18,439,285	\$810,595	4.4%	0.0%	\$0	0.0%	4.4%
Northfield Township HSD 225	Cook	\$124,452,468	\$3,955,975	3.2%	8.0%	\$3,693,208	3.0%	0.2%
Oak Lawn CHSD 229	Cook	\$36,686,054	\$1,074,505	2.9%	0.0%	\$0	0.0%	2.9%
Oak Lawn Hometown SD 123	Cook	\$37,622,370	\$1,517,121	4.0%	9.4%	\$1,664,219	4.4%	-0.4%
Oak Park ESD 97	Cook	\$71,599,629	\$3,199,670	4.5%	0.0%	\$0	0.0%	4.5%
Oak Park-River Forest SD 200	Cook	\$58,677,355	\$2,071,143	3.5%	0.0%	\$0	0.0%	3.5%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Orland Park SD 135	Cook	\$74,437,070	\$2,865,124	3.8%	0.0%	\$0	0.0%	3.8%
Palatine CCSD 15	Cook	\$134,102,000	\$5,885,275	4.4%	9.4%	\$6,475,007	4.8%	-0.4%
Palatine Township HSD 211	Cook	\$236,213,068	\$8,221,835	3.5%	9.4%	\$9,029,951	3.8%	-0.3%
Palos CCSD 118	Cook	\$25,194,323	\$884,726	3.5%	0.0%	\$0	0.0%	3.5%
Palos Heights SD 128	Cook	\$8,798,326	\$334,364	3.8%	0.0%	\$0	0.0%	3.8%
Park Forest SD 163	Cook	\$27,388,390	\$1,019,121	3.7%	0.0%	\$0	0.0%	3.7%
Park Ridge CCSD 64	Cook	\$60,728,839	\$2,709,656	4.5%	0.0%	\$0	0.0%	4.5%
Pennoyer SD 79	Cook	\$4,289,859	\$192,524	4.5%	0.0%	\$0	0.0%	4.5%
Pleasantdale SD 107	Cook	\$11,000,338	\$444,007	4.0%	9.0%	\$466,287	4.2%	-0.2%
Posen Robbins ESD 143.5	Cook	\$17,533,629	\$593,646	3.4%	0.0%	\$0	0.0%	3.4%
Prairie Hills ESD 144	Cook	\$32,081,898	\$1,156,336	3.6%	0.0%	\$0	0.0%	3.6%
Prospect Heights SD 23	Cook	\$23,476,006	\$840,555	3.6%	0.0%	\$0	0.0%	3.6%
Proviso Township HSD 209	Cook	\$70,547,126	\$2,103,012	3.0%	0.0%	\$0	0.0%	3.0%
Reavis Township HSD 220	Cook	\$30,091,134	\$1,093,599	3.6%	0.0%	\$0	0.0%	3.6%
Rhodes SD 84.5	Cook	\$10,287,470	\$338,965	3.3%	0.0%	\$0	0.0%	3.3%
Rich Township HSD 227	Cook	\$82,711,018	\$2,426,553	2.9%	0.0%	\$0	0.0%	2.9%
Ridgeland SD 122	Cook	\$26,248,494	\$778,291	3.0%	0.0%	\$0	0.0%	3.0%
Ridgewood CHSD 234	Cook	\$32,713,730	\$520,943	1.6%	0.0%	\$0	0.0%	1.6%
River Forest SD 90	Cook	\$18,504,390	\$810,646	4.4%	9.0%	\$851,320	4.6%	-0.2%
River Grove SD 85.5	Cook	\$7,099,585	\$266,731	3.8%	0.0%	\$0	0.0%	3.8%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
River Trails SD 26	Cook	\$26,889,455	\$914,951	3.4%	0.0%	\$0	0.0%	3.4%
Riverside SD 96	Cook	\$16,591,771	\$774,245	4.7%	0.0%	\$0	0.0%	4.7%
Riverside-Brookfield SD 208	Cook	\$51,434,740	\$901,701	1.8%	0.0%	\$0	0.0%	1.8%
Rosemont ESD 78	Cook	\$4,060,621	\$172,321	4.2%	0.0%	\$0	0.0%	4.2%
Sandridge SD 172	Cook	\$4,913,424	\$182,336	3.7%	0.0%	\$0	0.0%	3.7%
Sauk Village CCSD 168	Cook	\$17,751,750	\$682,923	3.8%	0.0%	\$0	0.0%	3.8%
Schaumburg CCSD 54	Cook	\$177,715,420	\$7,694,976	4.3%	9.0%	\$8,082,099	4.5%	-0.2%
Schiller Park SD 81	Cook	\$19,812,918	\$580,964	2.9%	9.4%	\$637,796	3.2%	-0.3%
Skokie SD 68	Cook	\$27,865,250	\$1,022,709	3.7%	0.0%	\$0	0.0%	3.7%
Skokie SD 69	Cook	\$20,857,387	\$816,697	3.9%	0.0%	\$0	0.0%	3.9%
Skokie SD 73 5	Cook	\$17,575,869	\$562,400	3.2%	0.0%	\$0	0.0%	3.2%
Skokie-Fairview SD 72	Cook	\$9,622,864	\$400,127	4.2%	0.0%	\$0	0.0%	4.2%
South Holland SD 150	Cook	\$15,667,727	\$474,696	3.0%	0.0%	\$0	0.0%	3.0%
South Holland SD 151	Cook	\$19,226,815	\$580,106	3.0%	0.0%	\$0	0.0%	3.0%
Steger SD 194	Cook	\$18,435,422	\$653,545	3.5%	0.6%	\$45,755	0.2%	3.3%
Sunnybrook SD 171	Cook	\$13,637,600	\$431,151	3.2%	0.0%	\$0	0.0%	3.2%
Sunset Ridge SD 29	Cook	\$10,740,763	\$479,755	4.5%	0.0%	\$0	0.0%	4.5%
Thornton Fractional HSD 215	Cook	\$47,903,570	\$1,804,202	3.8%	0.0%	\$0	0.0%	3.8%
Thornton SD 154	Cook	\$2,558,996	\$91,090	3.6%	0.0%	\$0	0.0%	3.6%
Thornton Township HSD 205	Cook	\$105,082,775	\$3,789,851	3.6%	0.0%	\$0	0.0%	3.6%
Tinley Park SD 146	Cook	\$45,021,682	\$1,199,637	2.7%	0.0%	\$0	0.0%	2.7%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Township HSD 214	Cook	\$203,705,042	\$7,957,783	3.9%	0.0%	\$0	0.0%	3.9%
Union Ridge SD 86	Cook	\$6,332,754	\$256,332	4.0%	0.0%	\$0	0.0%	4.0%
West Harvey Dixmoor SD 147	Cook	\$21,249,096	\$635,270	3.0%	9.4%	\$689,722	3.2%	-0.3%
West Northfield SD 31	Cook	\$13,055,273	\$539,347	4.1%	0.0%	\$0	0.0%	4.1%
Westchester SD 92 5	Cook	\$13,006,861	\$523,224	4.0%	0.0%	\$0	0.0%	4.0%
Western Springs SD 101	Cook	\$15,327,609	\$678,265	4.4%	0.0%	\$0	0.0%	4.4%
Wheeling CCSD 21	Cook	\$89,835,963	\$4,174,298	4.6%	9.4%	\$4,579,076	5.1%	-0.5%
Willow Springs SD 108	Cook	\$4,422,368	\$156,590	3.5%	9.4%	\$170,539	3.9%	-0.3%
Wilmette SD 39	Cook	\$50,066,845	\$2,187,306	4.4%	0.0%	\$0	0.0%	4.4%
Winnetka SD 36	Cook	\$49,558,549	\$1,432,270	2.9%	0.0%	\$0	0.0%	2.9%
Worth SD 127	Cook	\$10,954,717	\$447,259	4.1%	0.0%	\$0	0.0%	4.1%
Hutsonville CUSD 1	Crawford	\$3,800,563	\$137,078	3.6%	0.0%	\$0	0.0%	3.6%
Oblong CUSD 4	Crawford	\$6,002,541	\$215,354	3.6%	0.0%	\$0	0.0%	3.6%
Palestine CUSD 3	Crawford	\$4,340,774	\$161,010	3.7%	9.4%	\$176,617	4.1%	-0.4%
Robinson CUSD 2	Crawford	\$20,031,353	\$561,116	2.8%	0.0%	\$0	0.0%	2.8%
Cumberland CUSD 77	Cumberland	\$9,359,191	\$365,502	3.9%	0.0%	\$0	0.0%	3.9%
Neoga CUSD 3	Cumberland	\$6,240,138	\$265,659	4.3%	0.0%	\$0	0.0%	4.3%
DeKalb CUSD 428	DeKalb	\$83,319,165	\$2,773,362	3.3%	9.4%	\$3,042,507	3.7%	-0.3%
Genoa-Kingston CUSD 424	DeKalb	\$17,928,731	\$774,641	4.3%	9.1%	\$823,348	4.6%	-0.3%
Hiawatha CUSD 426	DeKalb	\$9,798,955	\$242,631	2.5%	9.4%	\$266,129	2.7%	-0.2%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Hinckley Big Rock CUSD 429	DeKalb	\$10,366,417	\$380,939	3.7%	9.4%	\$421,053	4.1%	-0.4%
Indian Creek CUSD 425	DeKalb	\$8,682,622	\$363,153	4.2%	9.4%	\$398,325	4.6%	-0.4%
Sandwich CUSD 430	DeKalb	\$22,505,944	\$983,411	4.4%	9.4%	\$1,080,081	4.8%	-0.4%
Somonauk CUSD 432	DeKalb	\$11,620,593	\$429,198	3.7%	9.4%	\$470,765	4.1%	-0.4%
Sycamore CUSD 427	DeKalb	\$69,318,995	\$1,776,668	2.6%	9.4%	\$1,951,360	2.8%	-0.3%
Blue Ridge CUSD 18	DeWitt	\$8,686,451	\$348,241	4.0%	9.4%	\$380,960	4.4%	-0.4%
Clinton CUSD 15	DeWitt	\$20,701,768	\$772,135	3.7%	0.0%	\$0	0.0%	3.7%
Arcola CUSD 306	Douglas	\$6,500,772	\$253,911	3.9%	9.4%	\$278,685	4.3%	-0.4%
Arthur CUSD 305	Douglas	\$4,993,117	\$231,564	4.6%	9.4%	\$253,982	5.1%	-0.4%
Tuscola CUSD 301	Douglas	\$9,876,801	\$437,783	4.4%	9.4%	\$479,863	4.9%	-0.4%
Villa Grove CUSD 302	Douglas	\$5,883,491	\$244,148	4.1%	9.4%	\$267,454	4.5%	-0.4%
Addison SD 4	DuPage	\$41,412,745	\$1,787,746	4.3%	0.0%	\$0	0.0%	4.3%
Benjamin SD 25	DuPage	\$10,943,303	\$447,286	4.1%	0.0%	\$0	0.0%	4.1%
Bensenville SD 2	DuPage	\$25,817,808	\$1,042,943	4.0%	8.0%	\$975,910	3.8%	0.3%
Bloomington SD 13	DuPage	\$16,710,054	\$622,574	3.7%	0.0%	\$0	0.0%	3.7%
Butler SD 53	DuPage	\$8,886,825	\$398,477	4.5%	9.2%	\$427,857	4.8%	-0.3%
Cass SD 63	DuPage	\$9,466,793	\$400,334	4.2%	0.0%	\$0	0.0%	4.2%
Center Cass SD 66	DuPage	\$12,191,260	\$539,341	4.4%	0.0%	\$0	0.0%	4.4%
Community Consolidated SD 180	DuPage	\$9,168,949	\$364,887	4.0%	0.0%	\$0	0.0%	4.0%
Community CSD 93	DuPage	\$53,410,371	\$2,229,216	4.2%	0.0%	\$0	0.0%	4.2%
Community Unit SD 200	DuPage	\$200,517,234	\$7,516,779	3.7%	8.0%	\$7,018,666	3.5%	0.2%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Darien SD 61	DuPage	\$17,506,895	\$716,496	4.1%	0.0%	\$0	0.0%	4.1%
Downers Grove CHS 99	DuPage	\$83,345,266	\$3,263,007	3.9%	0.0%	\$0	0.0%	3.9%
Downers Grove GSD 58	DuPage	\$58,840,897	\$2,377,882	4.0%	0.0%	\$0	0.0%	4.0%
DuPage HSD 88	DuPage	\$104,533,114	\$2,473,998	2.4%	0.0%	\$0	0.0%	2.4%
Elmhurst SD 205	DuPage	\$104,481,008	\$4,356,647	4.2%	0.0%	\$0	0.0%	4.2%
Fenton CHSD 100	DuPage	\$27,978,981	\$1,033,412	3.7%	0.0%	\$0	0.0%	3.7%
Glen Ellyn CCSD 89	DuPage	\$36,119,756	\$1,100,526	3.0%	0.0%	\$0	0.0%	3.0%
Glen Ellyn SD 41	DuPage	\$42,748,934	\$1,881,965	4.4%	0.0%	\$0	0.0%	4.4%
Glenbard Township HSD 87	DuPage	\$125,117,104	\$4,956,468	4.0%	1.2%	\$694,634	0.6%	3.4%
Gower SD 62	DuPage	\$11,945,503	\$529,708	4.4%	0.0%	\$0	0.0%	4.4%
Hinsdale CCSD 181	DuPage	\$60,231,943	\$2,579,499	4.3%	0.0%	\$0	0.0%	4.3%
Hinsdale Township HSD 86	DuPage	\$77,853,719	\$3,377,145	4.3%	9.0%	\$3,549,759	4.6%	-0.2%
Indian Prairie CUSD 204	DuPage	\$401,788,629	\$13,970,920	3.5%	0.0%	\$0	0.0%	3.5%
Itasca SD 10	DuPage	\$12,637,990	\$427,447	3.4%	0.0%	\$0	0.0%	3.4%
Keeneyville SD 20	DuPage	\$18,637,225	\$735,519	3.9%	0.0%	\$0	0.0%	3.9%
Lake Park CHSD 108	DuPage	\$50,621,092	\$1,670,583	3.3%	0.0%	\$0	0.0%	3.3%
Lisle CUSD 202	DuPage	\$26,687,024	\$1,064,347	4.0%	9.0%	\$1,117,716	4.2%	-0.2%
Lombard SD 44	DuPage	\$40,370,035	\$1,838,381	4.6%	9.4%	\$0	0.0%	4.6%
Maercker SD 60	DuPage	\$16,113,095	\$739,284	4.6%	0.0%	\$0	0.0%	4.6%
Marquardt SD 15	DuPage	\$30,414,325	\$1,233,712	4.1%	0.0%	\$0	0.0%	4.1%
Medinah ESD 11	DuPage	\$8,853,798	\$358,408	4.0%	0.0%	\$0	0.0%	4.0%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Naperville CUSD 203	DuPage	\$220,797,057	\$9,973,181	4.5%	9.0%	\$10,486,116	4.7%	-0.2%
Queen Bee SD 16	DuPage	\$24,813,188	\$913,659	3.7%	0.0%	\$0	0.0%	3.7%
Roselle SD 12	DuPage	\$7,977,929	\$325,037	4.1%	0.0%	\$0	0.0%	4.1%
Salt Creek SD 48	DuPage	\$9,336,284	\$364,940	3.9%	9.4%	\$400,193	4.3%	-0.4%
Villa Park SD 45	DuPage	\$42,447,187	\$1,744,681	4.1%	0.0%	\$0	0.0%	4.1%
West Chicago CHSD 94	DuPage	\$43,446,730	\$1,057,422	2.4%	8.5%	\$1,049,970	2.4%	0.0%
West Chicago ESD 33	DuPage	\$48,786,384	\$1,981,404	4.1%	0.0%	\$0	0.0%	4.1%
Westmont CUSD 201	DuPage	\$26,069,388	\$1,036,643	4.0%	0.0%	\$0	0.0%	4.0%
Winfield SD 34	DuPage	\$5,160,233	\$208,201	4.0%	0.0%	\$0	0.0%	4.0%
Wood Dale SD 7	DuPage	\$17,352,971	\$625,461	3.6%	9.0%	\$656,731	3.8%	-0.2%
Woodridge SD 68	DuPage	\$42,467,012	\$1,526,168	3.6%	0.0%	\$0	0.0%	3.6%
Edgar County CUSD 6	Edgar	\$4,067,201	\$162,194	4.0%	9.4%	\$177,903	4.4%	-0.4%
Kansas CUSD 3	Edgar	\$2,837,077	\$111,858	3.9%	9.4%	\$122,692	4.3%	-0.4%
Paris CUSD 4	Edgar	\$5,991,397	\$185,548	3.1%	9.4%	\$203,871	3.4%	-0.3%
Paris-Union SD 95	Edgar	\$13,460,093	\$379,278	2.8%	9.4%	\$416,011	3.1%	-0.3%
Shiloh CUSD 1	Edgar	\$4,817,913	\$211,501	4.4%	9.0%	\$222,126	4.6%	-0.2%
Edwards County CUSD 1	Edwards	\$8,510,019	\$366,328	4.3%	9.4%	\$401,807	4.7%	-0.4%
Altamont CUSD 10	Effingham	\$6,456,370	\$303,041	4.7%	0.0%	\$0	0.0%	4.7%
Beecher City CUSD 20	Effingham	\$4,108,841	\$155,520	3.8%	0.0%	\$0	0.0%	3.8%
Dieterich CUSD 30	Effingham	\$3,930,219	\$177,439	4.5%	0.0%	\$0	0.0%	4.5%
Effingham CUSD 40	Effingham	\$35,581,187	\$1,024,462	2.9%	9.4%	\$1,124,012	3.2%	-0.3%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Teutopolis CUSD 50	Effingham	\$12,360,929	\$448,257	3.6%	0.0%	\$0	0.0%	3.6%
Brownstown CUSD 201	Fayette	\$4,392,850	\$144,536	3.3%	9.4%	\$158,849	3.6%	-0.3%
Ramsey CUSD 204	Fayette	\$4,090,754	\$180,625	4.4%	9.4%	\$198,411	4.9%	-0.4%
St Elmo CUSD 202	Fayette	\$4,302,775	\$190,099	4.4%	9.4%	\$208,510	4.8%	-0.4%
Vandalia CUSD 203	Fayette	\$15,849,001	\$652,592	4.1%	0.0%	\$0	0.0%	4.1%
Gibson City-Melvin-Sibley 5	Ford	\$11,178,504	\$473,923	4.2%	9.0%	\$497,713	4.5%	-0.2%
Paxton-Buckley-Loda 10	Ford	\$14,569,258	\$586,721	4.0%	9.0%	\$615,575	4.2%	-0.2%
Akin CCSD 91	Franklin	\$1,387,724	\$48,160	3.5%	9.4%	\$52,825	3.8%	-0.3%
Benton CCSD 47	Franklin	\$8,847,943	\$427,443	4.8%	9.4%	\$470,151	5.3%	-0.5%
Benton CHSD 103	Franklin	\$6,883,500	\$280,465	4.1%	9.4%	\$315,660	4.6%	-0.5%
Christopher USD 99	Franklin	\$7,139,318	\$341,800	4.8%	9.4%	\$373,470	5.2%	-0.4%
Ewing Northern CCD 115	Franklin	\$2,145,841	\$82,926	3.9%	9.4%	\$91,118	4.2%	-0.4%
Frankfort CUSD 168	Franklin	\$14,690,446	\$676,829	4.6%	9.4%	\$742,445	5.1%	-0.4%
Sesser-Valier CUSD 196	Franklin	\$6,357,508	\$269,036	4.2%	9.4%	\$295,075	4.6%	-0.4%
Thompsonville CUSD 174	Franklin	\$2,970,577	\$137,020	4.6%	9.4%	\$150,290	5.1%	-0.4%
Zeigler Royalton CUSD 188	Franklin	\$4,939,879	\$255,934	5.2%	9.4%	\$280,740	5.7%	-0.5%
Astoria CUSD 15	Fulton	\$3,194,311	\$127,265	4.0%	9.4%	\$142,395	4.5%	-0.5%
Avon CUSD 176	Fulton	\$2,965,430	\$123,636	4.2%	3.8%	\$54,784	1.8%	2.3%
Canton Union SD 66	Fulton	\$24,203,721	\$942,773	3.9%	0.0%	\$0	0.0%	3.9%
Fulton County CUSD 3	Fulton	\$5,058,911	\$190,514	3.8%	9.0%	\$200,390	4.0%	-0.2%
Lewistown CUSD 97	Fulton	\$7,386,561	\$330,096	4.5%	9.4%	\$362,065	4.9%	-0.4%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Spoon River Valley CUSD 4	Fulton	\$4,178,528	\$161,969	3.9%	9.4%	\$177,473	4.2%	-0.4%
VIT Community USD 2	Fulton	\$4,145,888	\$156,833	3.8%	9.4%	\$172,022	4.1%	-0.4%
Gallatin CUSD 7	Gallatin	\$7,846,205	\$304,638	3.9%	9.4%	\$331,387	4.2%	-0.3%
Carrollton CUSD 1	Greene	\$5,971,512	\$211,117	3.5%	0.0%	\$0	0.0%	3.5%
Greenfield CUSD 10	Greene	\$4,339,273	\$215,954	5.0%	0.0%	\$0	0.0%	5.0%
North Greene USD 3	Greene	\$9,085,464	\$294,736	3.2%	0.0%	\$0	0.0%	3.2%
Braceville School District 75	Grundy	\$1,515,473	\$52,144	3.4%	9.4%	\$57,194	3.8%	-0.3%
Coal City CUSD 1	Grundy	\$40,882,888	\$881,300	2.2%	9.4%	\$968,333	2.4%	-0.2%
Gardner CCSD 72C	Grundy	\$2,121,634	\$67,584	3.2%	9.4%	\$74,128	3.5%	-0.3%
Gardner Wilmington THSD 73	Grundy	\$3,811,700	\$105,293	2.8%	9.4%	\$115,490	3.0%	-0.3%
Mazon-Verona-Kinsman ESD 2C	Grundy	\$3,517,744	\$138,058	3.9%	9.4%	\$151,429	4.3%	-0.4%
Minooka CCSD 201	Grundy	\$64,799,441	\$982,851	1.5%	0.0%	\$0	0.0%	1.5%
Minooka CHS 111	Grundy	\$51,399,628	\$970,543	1.9%	9.4%	\$1,064,495	2.1%	-0.2%
Morris CHSD 101	Grundy	\$12,276,001	\$400,302	3.3%	9.4%	\$439,893	3.6%	-0.3%
Morris School District 54	Grundy	\$13,423,449	\$356,929	2.7%	9.4%	\$391,497	2.9%	-0.3%
Nettle Creek CCSD 24C	Grundy	\$1,167,664	\$45,499	3.9%	9.4%	\$49,906	4.3%	-0.4%
Saratoga CCSD 60C	Grundy	\$9,249,061	\$218,101	2.4%	9.4%	\$239,224	2.6%	-0.2%
South Wilmington CSD 74	Grundy	\$923,256	\$34,622	3.7%	7.0%	\$28,263	3.1%	0.7%
Hamilton County CUSD 10	Hamilton	\$11,740,118	\$434,966	3.7%	9.0%	\$456,791	3.9%	-0.2%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Carthage Elementary Dist 317	Hancock	\$3,939,008	\$156,512	4.0%	9.0%	\$164,365	4.2%	-0.2%
Dallas Elementary SD 327	Hancock	\$2,456,424	\$78,964	3.2%	9.4%	\$86,611	3.5%	-0.3%
Hamilton CCSD 328	Hancock	\$5,145,439	\$192,362	3.7%	9.0%	\$202,188	3.9%	-0.2%
Illini West HSD 307	Hancock	\$4,326,494	\$157,872	3.6%	9.4%	\$173,298	4.0%	-0.4%
La Harpe CSD 347	Hancock	\$2,840,793	\$104,290	3.7%	9.4%	\$114,383	4.0%	-0.4%
Nauvoo-Colusa CUSD 325	Hancock	\$4,037,540	\$125,431	3.1%	0.0%	\$0	0.0%	3.1%
Southeastern CUSD 337	Hancock	\$6,658,789	\$195,110	2.9%	9.4%	\$215,219	3.2%	-0.3%
Warsaw CUSD 316	Hancock	\$5,128,380	\$180,218	3.5%	9.0%	\$189,636	3.7%	-0.2%
Hardin County CUSD 1	Hardin	\$5,521,921	\$206,709	3.7%	9.4%	\$226,822	4.1%	-0.4%
West Central CUSD 235	Henderson	\$9,321,506	\$376,678	4.0%	0.0%	\$0	0.0%	4.0%
Alwood CUSD 225	Henry	\$4,849,872	\$194,493	4.0%	0.0%	\$0	0.0%	4.0%
Annawan CUSD 226	Henry	\$3,838,400	\$175,743	4.6%	4.0%	\$82,018	2.1%	2.4%
Cambridge CUSD 227	Henry	\$4,684,890	\$223,611	4.8%	0.0%	\$0	0.0%	4.8%
Colona School District 190	Henry	\$3,835,164	\$163,613	4.3%	8.0%	\$152,731	4.0%	0.3%
Galva CUSD 224	Henry	\$5,778,213	\$237,112	4.1%	9.4%	\$260,495	4.5%	-0.4%
Geneseo CUSD 228	Henry	\$23,792,029	\$897,404	3.8%	2.0%	\$209,825	0.9%	2.9%
Kewanee CUSD 229	Henry	\$14,444,989	\$555,717	3.8%	0.0%	\$0	0.0%	3.8%
Orion CUSD 223	Henry	\$9,959,870	\$427,912	4.3%	0.0%	\$0	0.0%	4.3%
Wethersfield CUSD 230	Henry	\$5,792,042	\$219,002	3.8%	9.0%	\$230,180	4.0%	-0.2%
Central CUSD 4	Iroquois	\$11,868,148	\$434,347	3.7%	0.0%	\$0	0.0%	3.7%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Cissna Park CUSD 6	Iroquois	\$3,726,544	\$162,324	4.4%	9.0%	\$0	0.0%	4.4%
Crescent - Iroquois CUSD 249	Iroquois	\$2,072,886	\$66,719	3.2%	9.4%	\$68,454	3.3%	-0.1%
Donovan CUSD 3	Iroquois	\$4,255,442	\$147,459	3.5%	9.4%	\$161,740	3.8%	-0.3%
Iroquois County CUSD 9	Iroquois	\$11,119,301	\$422,627	3.8%	9.0%	\$443,829	4.0%	-0.2%
Iroquois West CUSD 10	Iroquois	\$8,489,757	\$322,042	3.8%	9.0%	\$338,200	4.0%	-0.2%
Milford CSD 280	Iroquois	\$3,887,017	\$139,515	3.6%	9.4%	\$153,027	3.9%	-0.3%
Milford Township HSD 233	Iroquois	\$2,545,526	\$97,296	3.8%	9.4%	\$106,702	4.2%	-0.4%
Carbondale CHSD 165	Jackson	\$16,109,576	\$546,854	3.4%	9.4%	\$599,982	3.7%	-0.3%
Carbondale Elementary SD 95	Jackson	\$18,591,614	\$726,489	3.9%	9.4%	\$797,015	4.3%	-0.4%
Desoto CCSD 86	Jackson	\$2,438,214	\$100,141	4.1%	9.4%	\$110,205	4.5%	-0.4%
Elverado CUSD 196	Jackson	\$5,093,709	\$167,300	3.3%	9.4%	\$183,503	3.6%	-0.3%
Giant City CCSD 130	Jackson	\$2,365,079	\$97,534	4.1%	9.4%	\$106,951	4.5%	-0.4%
Murphysboro CUSD 186	Jackson	\$23,646,777	\$714,511	3.0%	9.4%	\$783,711	3.3%	-0.3%
Trico CUSD 176	Jackson	\$8,066,494	\$326,050	4.0%	9.4%	\$358,234	4.4%	-0.4%
Unity Point CCSD 140	Jackson	\$6,976,777	\$269,170	3.9%	9.4%	\$295,239	4.2%	-0.4%
Jasper County CUSD 1	Jasper	\$15,378,530	\$591,444	3.8%	9.4%	\$648,723	4.2%	-0.4%
Bethel School District 82	Jefferson	\$1,182,401	\$50,757	4.3%	9.4%	\$55,792	4.7%	-0.4%
Bluford CCSD 114	Jefferson	\$2,726,950	\$95,834	3.5%	9.4%	\$105,115	3.9%	-0.3%
Dodds CCSD 7	Jefferson	\$1,382,447	\$66,964	4.8%	9.4%	\$73,449	5.3%	-0.5%
Farrington CCSD 99	Jefferson	\$549,115	\$23,740	4.3%	0.0%	\$0	0.0%	4.3%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Field CCSD 3	Jefferson	\$2,151,780	\$81,418	3.8%	9.4%	\$89,303	4.2%	-0.4%
Grand Prairie CCSD 6	Jefferson	\$789,150	\$36,705	4.7%	9.4%	\$40,260	5.1%	-0.5%
Ina Community CSD 8	Jefferson	\$1,003,508	\$44,528	4.4%	0.0%	\$0	0.0%	4.4%
McClellan CCSD 12	Jefferson	\$568,211	\$26,196	4.6%	9.4%	\$28,733	5.1%	-0.4%
Mt Vernon School District 80	Jefferson	\$19,097,317	\$635,990	3.3%	9.4%	\$699,152	3.7%	-0.3%
Mt Vernon Township HSD 201	Jefferson	\$13,503,000	\$534,588	4.0%	9.4%	\$586,362	4.3%	-0.4%
Opdyke-Belle Rive CCSD 5	Jefferson	\$1,664,986	\$68,910	4.1%	9.4%	\$75,584	4.5%	-0.4%
Rome CCSD 2	Jefferson	\$2,225,792	\$99,676	4.5%	9.4%	\$109,704	4.9%	-0.5%
Summersville SD 79	Jefferson	\$1,879,674	\$96,850	5.2%	9.4%	\$106,230	5.7%	-0.5%
Waltonville CUSD 1	Jefferson	\$3,232,208	\$123,819	3.8%	9.4%	\$135,811	4.2%	-0.4%
Webber Township HSD 204	Jefferson	\$1,587,773	\$68,417	4.3%	9.4%	\$75,044	4.7%	-0.4%
Woodlawn CCSD 4	Jefferson	\$2,866,072	\$112,889	3.9%	9.4%	\$121,041	4.2%	-0.3%
Woodlawn CHSD 205	Jefferson	\$1,968,240	\$95,308	4.8%	9.4%	\$104,538	5.3%	-0.5%
Jersey CUSD 100	Jersey	\$26,103,159	\$1,004,566	3.8%	0.0%	\$0	0.0%	3.8%
East Dubuque USD 119	Jo Daviess	\$6,347,816	\$256,933	4.0%	9.4%	\$281,292	4.4%	-0.4%
Galena USD 120	Jo Daviess	\$8,992,290	\$401,493	4.5%	0.0%	\$0	0.0%	4.5%
River Ridge CUSD 210	Jo Daviess	\$6,376,388	\$285,656	4.5%	9.4%	\$313,979	4.9%	-0.4%
Scales Mound CUSD 211	Jo Daviess	\$3,995,484	\$143,528	3.6%	9.4%	\$157,429	3.9%	-0.3%
Stockton CUSD 206	Jo Daviess	\$5,981,927	\$229,232	3.8%	9.4%	\$251,493	4.2%	-0.4%
Warren CUSD 205	Jo Daviess	\$4,997,600	\$179,762	3.6%	9.4%	\$197,448	4.0%	-0.4%
Buncombe CSD 43	Johnson	\$603,300	\$18,297	3.0%	9.4%	\$20,069	3.3%	-0.3%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Cypress School District 64	Johnson	\$1,311,398	\$51,842	4.0%	9.4%	\$56,863	4.3%	-0.4%
Goreville CUSD 1	Johnson	\$5,968,430	\$200,700	3.4%	9.4%	\$220,013	3.7%	-0.3%
New Simpson Hill CSD 32	Johnson	\$2,368,449	\$93,228	3.9%	9.4%	\$102,406	4.3%	-0.4%
Vienna School District 55	Johnson	\$3,759,616	\$148,367	3.9%	9.4%	\$162,736	4.3%	-0.4%
Vienna Township HSD 133	Johnson	\$3,832,817	\$130,600	3.4%	9.4%	\$143,249	3.7%	-0.3%
Aurora East USD 131	Kane	\$115,227,392	\$4,309,702	3.7%	0.0%	\$0	0.0%	3.7%
Aurora West USD 129	Kane	\$131,123,132	\$5,920,114	4.5%	9.4%	\$6,488,835	4.9%	-0.4%
Batavia USD 101	Kane	\$110,932,326	\$2,924,251	2.6%	0.0%	\$0	0.0%	2.6%
Central CUSD 301	Kane	\$42,584,649	\$1,594,778	3.7%	9.4%	\$1,749,637	4.1%	-0.4%
Community USD 300	Kane	\$251,078,470	\$7,900,575	3.1%	5.0%	\$4,609,242	1.8%	1.3%
Geneva CUSD 304	Kane	\$120,825,249	\$2,803,931	2.3%	0.0%	\$0	0.0%	2.3%
Kaneland CUSD 302	Kane	\$91,768,280	\$2,055,610	2.2%	0.0%	\$0	0.0%	2.2%
School District U46	Kane	\$449,186,006	\$16,859,305	3.8%	9.4%	\$18,485,581	4.1%	-0.4%
St Charles CUSD 303	Kane	\$163,665,750	\$6,411,586	3.9%	8.0%	\$5,986,587	3.7%	0.3%
Bourbonnais SD 53	Kankakee	\$24,493,496	\$899,025	3.7%	9.4%	\$987,730	4.0%	-0.4%
Bradley Bourbonnais CHSD 307	Kankakee	\$23,385,896	\$710,970	3.0%	9.0%	\$746,643	3.2%	-0.2%
Bradley School District 61	Kankakee	\$14,062,299	\$586,745	4.2%	9.4%	\$643,571	4.6%	-0.4%
Grant Park CUSD 6	Kankakee	\$5,911,498	\$224,060	3.8%	9.4%	\$245,760	4.2%	-0.4%
Herscher CUSD 2	Kankakee	\$24,162,420	\$674,544	2.8%	9.4%	\$847,704	3.5%	-0.7%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Kankakee School District 111	Kankakee	\$62,308,326	\$2,267,030	3.6%	1.1%	\$291,170	0.5%	3.2%
Manteno CUSD 5	Kankakee	\$21,365,517	\$792,110	3.7%	9.4%	\$868,825	4.1%	-0.4%
Momence CUSD 1	Kankakee	\$11,594,967	\$451,313	3.9%	9.4%	\$495,022	4.3%	-0.4%
Pembroke CCSD 259	Kankakee	\$4,765,352	\$144,901	3.0%	0.0%	\$0	0.0%	3.0%
St Anne CCSD 256	Kankakee	\$3,332,425	\$145,542	4.4%	9.4%	\$161,936	4.9%	-0.5%
St Anne CHSD 302	Kankakee	\$3,618,234	\$101,915	2.8%	0.0%	\$0	0.0%	2.8%
St George CCSD 258	Kankakee	\$4,051,745	\$125,008	3.1%	1.4%	\$20,421	0.5%	2.6%
Lisbon CCSD 90	Kendall	\$1,048,988	\$47,414	4.5%	0.0%	\$0	0.0%	4.5%
Newark CCSD 66	Kendall	\$2,099,560	\$66,457	3.2%	9.4%	\$72,886	3.5%	-0.3%
Newark CHSD 18	Kendall	\$3,091,175	\$105,504	3.4%	9.4%	\$115,805	3.7%	-0.3%
Oswego CUSD 308	Kendall	\$203,742,627	\$5,251,656	2.6%	9.4%	\$5,763,531	2.8%	-0.3%
Plano CUSD 88	Kendall	\$29,184,296	\$769,608	2.6%	9.4%	\$844,113	2.9%	-0.3%
Yorkville CUSD 115	Kendall	\$64,739,495	\$1,720,632	2.7%	9.4%	\$1,887,274	2.9%	-0.3%
Abingdon CUSD 217	Knox	\$7,214,574	\$239,860	3.3%	0.0%	\$0	0.0%	3.3%
Galesburg CUSD 205	Knox	\$43,783,991	\$2,275,981	5.2%	9.4%	\$2,497,013	5.7%	-0.5%
Knoxville CUSD 202	Knox	\$11,779,919	\$311,546	2.6%	0.0%	\$0	0.0%	2.6%
ROWVA CUSD 208	Knox	\$6,162,613	\$262,171	4.3%	0.0%	\$0	0.0%	4.3%
Williamsfield CUSD 210	Knox	\$3,498,237	\$120,087	3.4%	9.4%	\$131,707	3.8%	-0.3%
Adlai Stevenson HSD 125	Lake	\$86,953,715	\$2,872,356	3.3%	0.0%	\$0	0.0%	3.3%
Antioch CCSD 34	Lake	\$28,966,530	\$1,098,650	3.8%	0.0%	\$0	0.0%	3.8%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Aptakisic-Tripp CCSD 102	Lake	\$31,891,718	\$1,269,283	4.0%	0.0%	\$0	0.0%	4.0%
Bannockburn SD 106	Lake	\$5,241,924	\$122,802	2.3%	9.4%	\$134,579	2.6%	-0.2%
Barrington CUSD 220	Lake	\$133,489,249	\$4,902,829	3.7%	0.0%	\$0	0.0%	3.7%
Beach Park CCSD 3	Lake	\$27,202,243	\$985,360	3.6%	0.0%	\$0	0.0%	3.6%
Big Hollow School District 38	Lake	\$17,029,450	\$550,709	3.2%	0.0%	\$0	0.0%	3.2%
Community High School Dist 117	Lake	\$47,429,766	\$1,452,893	3.1%	0.0%	\$0	0.0%	3.1%
Deerfield School District 109	Lake	\$40,268,450	\$1,936,243	4.8%	0.0%	\$0	0.0%	4.8%
Diamond Lake SD 76	Lake	\$16,580,392	\$636,525	3.8%	0.0%	\$0	0.0%	3.8%
Emmons School District 33	Lake	\$3,992,809	\$143,047	3.6%	8.0%	\$133,533	3.3%	0.2%
Fox Lake Grade SD 114	Lake	\$9,949,284	\$346,707	3.5%	0.0%	\$0	0.0%	3.5%
Fremont School District 79	Lake	\$23,151,894	\$892,098	3.9%	0.0%	\$0	0.0%	3.9%
Gavin School District 37	Lake	\$9,545,923	\$320,243	3.4%	0.0%	\$0	0.0%	3.4%
Grant CHSD 124	Lake	\$37,621,376	\$713,064	1.9%	9.4%	\$782,423	2.1%	-0.2%
Grass Lake School District 36	Lake	\$3,236,590	\$112,924	3.5%	0.0%	\$0	0.0%	3.5%
Grayslake CCSD 46	Lake	\$48,439,622	\$1,676,546	3.5%	0.0%	\$0	0.0%	3.5%
Grayslake CHSD 127	Lake	\$46,486,970	\$1,472,672	3.2%	0.0%	\$0	0.0%	3.2%
Gurnee School District 56	Lake	\$26,619,604	\$1,002,803	3.8%	0.0%	\$0	0.0%	3.8%
Hawthorn CCSD 73	Lake	\$49,151,483	\$1,822,166	3.7%	0.0%	\$0	0.0%	3.7%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Highland Park Township HSD 113	Lake	\$89,347,548	\$3,107,666	3.5%	0.0%	\$0	0.0%	3.5%
Kildeer Countryside CCSD 96	Lake	\$41,956,053	\$1,760,399	4.2%	0.0%	\$0	0.0%	4.2%
Lake Bluff Elementary SD 65	Lake	\$32,718,962	\$603,262	1.8%	0.0%	\$0	0.0%	1.8%
Lake Forest CHSD 115	Lake	\$61,155,240	\$1,502,180	2.5%	0.0%	\$0	0.0%	2.5%
Lake Forest SD 67	Lake	\$34,365,487	\$1,353,109	3.9%	0.0%	\$0	0.0%	3.9%
Lake Villa CCSD 41	Lake	\$28,723,726	\$1,116,324	3.9%	0.0%	\$0	0.0%	3.9%
Lake Zurich CUSD 95	Lake	\$80,413,153	\$2,944,715	3.7%	0.0%	\$0	0.0%	3.7%
Libertyville CHSD 128	Lake	\$70,347,303	\$2,432,023	3.5%	0.0%	\$0	0.0%	3.5%
Libertyville SD 70	Lake	\$32,382,661	\$1,167,351	3.6%	9.4%	\$1,280,434	4.0%	-0.3%
Lincolnshire-Prairie View 103	Lake	\$25,826,730	\$1,044,245	4.0%	0.0%	\$0	0.0%	4.0%
Millburn CCSD 24	Lake	\$17,092,858	\$649,313	3.8%	0.0%	\$0	0.0%	3.8%
Mundelein CHSD 120	Lake	\$31,050,099	\$1,169,860	3.8%	0.0%	\$0	0.0%	3.8%
Mundelein Elementary SD 75	Lake	\$24,249,367	\$794,290	3.3%	0.0%	\$0	0.0%	3.3%
North Chicago SD 187	Lake	\$54,152,372	\$1,691,989	3.1%	0.0%	\$0	0.0%	3.1%
North Shore SD 112	Lake	\$71,169,796	\$2,866,066	4.0%	0.0%	\$0	0.0%	4.0%
Oak Grove SD 68	Lake	\$12,879,208	\$643,110	5.0%	0.0%	\$0	0.0%	5.0%
Rondout School District 72	Lake	\$5,010,940	\$180,248	3.6%	0.0%	\$0	0.0%	3.6%
Round Lake Area SD 116	Lake	\$72,872,987	\$2,598,345	3.6%	0.0%	\$0	0.0%	3.6%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Warren Township HSD 121	Lake	\$57,401,775	\$1,859,102	3.2%	9.4%	\$2,039,155	3.6%	-0.3%
Wauconda CUSD 118	Lake	\$48,522,254	\$2,072,903	4.3%	9.0%	\$2,182,379	4.5%	-0.2%
Waukegan CUSD 60	Lake	\$168,440,314	\$6,706,387	4.0%	9.4%	\$7,362,924	4.4%	-0.4%
Winthrop Harbor SD 1	Lake	\$6,656,524	\$268,812	4.0%	9.4%	\$296,077	4.4%	-0.4%
Woodland CCSD 50	Lake	\$78,378,926	\$2,940,102	3.8%	0.0%	\$0	0.0%	3.8%
Zion Elementary SD 6	Lake	\$32,606,549	\$1,270,202	3.9%	0.0%	\$0	0.0%	3.9%
Zion-Benton Township HSD 126	Lake	\$37,406,954	\$1,206,283	3.2%	9.4%	\$1,323,091	3.5%	-0.3%
Allen-Otter Creek CCSD 65	LaSalle	\$1,421,186	\$52,363	3.7%	0.0%	\$0	0.0%	3.7%
Deer Park CCSD 82	LaSalle	\$1,156,062	\$54,542	4.7%	9.4%	\$59,825	5.2%	-0.5%
Dimmick CCSD 175	LaSalle	\$2,294,650	\$63,785	2.8%	0.0%	\$0	0.0%	2.8%
Earlville CUSD 9	LaSalle	\$5,095,018	\$214,159	4.2%	9.0%	\$224,762	4.4%	-0.2%
Grand Ridge CCSD 95	LaSalle	\$3,116,449	\$135,748	4.4%	9.4%	\$148,895	4.8%	-0.4%
La Salle Elementary SD 122	LaSalle	\$9,537,727	\$384,167	4.0%	9.4%	\$421,376	4.4%	-0.4%
La Salle-Peru Township HSD 120	LaSalle	\$15,026,360	\$595,924	4.0%	8.0%	\$560,805	3.7%	0.2%
Leland CUSD 1	LaSalle	\$6,407,610	\$146,310	2.3%	9.4%	\$161,038	2.5%	-0.2%
Lostant CUSD 425	LaSalle	\$1,647,268	\$41,526	2.5%	9.4%	\$45,548	2.8%	-0.2%
Marseilles Elementary SD 150	LaSalle	\$5,644,742	\$214,986	3.8%	8.5%	\$213,230	3.8%	0.0%
Mendota CCSD 289	LaSalle	\$14,031,538	\$437,988	3.1%	9.4%	\$480,407	3.4%	-0.3%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Mendota Township HSD 280	LaSalle	\$8,726,239	\$300,171	3.4%	9.4%	\$329,408	3.8%	-0.3%
Miller Township CCSD 210	LaSalle	\$2,128,651	\$87,114	4.1%	9.0%	\$91,659	4.3%	-0.2%
Oglesby Elementary SD 125	LaSalle	\$4,891,653	\$181,328	3.7%	9.4%	\$198,883	4.1%	-0.4%
Ottawa Elementary SD 141	LaSalle	\$21,150,696	\$818,709	3.9%	9.4%	\$898,211	4.2%	-0.4%
Ottawa Township HSD 140	LaSalle	\$22,591,411	\$766,347	3.4%	9.4%	\$840,706	3.7%	-0.3%
Peru Elementary SD 124	LaSalle	\$21,846,650	\$386,383	1.8%	4.0%	\$180,512	0.8%	0.9%
Rutland CCSD 230	LaSalle	\$1,611,286	\$71,484	4.4%	9.4%	\$78,307	4.9%	-0.4%
Seneca CCSD 170	LaSalle	\$6,442,842	\$278,489	4.3%	0.0%	\$0	0.0%	4.3%
Seneca Township HSD 160	LaSalle	\$10,461,315	\$334,598	3.2%	9.4%	\$366,897	3.5%	-0.3%
Serena CUSD 2	LaSalle	\$9,128,066	\$365,076	4.0%	0.0%	\$0	0.0%	4.0%
Streator Elementary SD 44	LaSalle	\$20,923,179	\$755,626	3.6%	9.0%	\$793,540	3.8%	-0.2%
Streator Township HSD 40	LaSalle	\$11,767,969	\$458,135	3.9%	9.4%	\$495,306	4.2%	-0.3%
Tonica CCSD 79	LaSalle	\$2,039,495	\$77,767	3.8%	9.0%	\$81,630	4.0%	-0.2%
Wallace CCSD 195	LaSalle	\$4,920,611	\$123,921	2.5%	9.4%	\$135,922	2.8%	-0.2%
Waltham CCSD 185	LaSalle	\$2,316,012	\$80,318	3.5%	6.0%	\$56,227	2.4%	1.0%
Lawrence County CUSD 20	Lawrence	\$10,496,527	\$423,788	4.0%	8.0%	\$395,601	3.8%	0.3%
Red Hill CUSD 10	Lawrence	\$8,999,435	\$359,702	4.0%	0.0%	\$0	0.0%	4.0%
Amboy CUSD 272	Lee	\$8,532,699	\$316,766	3.7%	9.4%	\$347,421	4.1%	-0.4%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Ashton-Franklin Ctr CUSD 275	Lee	\$6,175,147	\$245,162	4.0%	9.4%	\$268,906	4.4%	-0.4%
Dixon USD 170	Lee	\$28,194,458	\$1,203,751	4.3%	9.4%	\$1,319,488	4.7%	-0.4%
Nelson Public SD 8	Lee	\$492,084	\$16,987	3.5%	9.4%	\$18,633	3.8%	-0.3%
Paw Paw CUSD 271	Lee	\$4,778,549	\$151,734	3.2%	9.4%	\$166,460	3.5%	-0.3%
Steward Elementary SD 220	Lee	\$1,129,536	\$41,626	3.7%	9.4%	\$46,063	4.1%	-0.4%
Cornell CCSD 426	Livingston	\$1,476,299	\$50,999	3.5%	0.0%	\$0	0.0%	3.5%
Dwight Common SD 232	Livingston	\$5,153,635	\$252,039	4.9%	0.0%	\$0	0.0%	4.9%
Dwight Township HSD 230	Livingston	\$4,542,589	\$166,966	3.7%	0.0%	\$0	0.0%	3.7%
Flanagan-Cornell UD 74	Livingston	\$4,550,626	\$172,815	3.8%	0.0%	\$0	0.0%	3.8%
Odell CCSD 435	Livingston	\$1,722,331	\$76,042	4.4%	9.4%	\$82,272	4.8%	-0.4%
Pontiac CCSD 429	Livingston	\$12,856,799	\$533,210	4.1%	0.0%	\$0	0.0%	4.1%
Pontiac Township HSD 90	Livingston	\$9,745,688	\$397,318	4.1%	0.0%	\$0	0.0%	4.1%
Prairie Central CUSD 8	Livingston	\$21,538,665	\$919,783	4.3%	0.0%	\$0	0.0%	4.3%
Rooks Creek CCSD 425	Livingston	\$666,671	\$28,403	4.3%	0.0%	\$0	0.0%	4.3%
Saunemin CCSD 438	Livingston	\$2,132,041	\$56,122	2.6%	0.0%	\$0	0.0%	2.6%
Streator Woodland CUSD 5	Livingston	\$5,078,527	\$199,478	3.9%	9.4%	\$218,081	4.3%	-0.4%
Tri Point CUSD 6j	Livingston	\$5,845,062	\$215,155	3.7%	9.4%	\$235,460	4.0%	-0.3%
Chester-East Lincoln CCSD 61	Logan	\$2,587,526	\$122,636	4.7%	9.4%	\$134,513	5.2%	-0.5%
Hartsburg-Emden CUSD 21	Logan	\$2,719,878	\$128,745	4.7%	9.4%	\$141,212	5.2%	-0.5%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Lincoln CHSD 404	Logan	\$13,202,530	\$428,282	3.2%	9.4%	\$469,737	3.6%	-0.3%
Lincoln Elementary SD 27	Logan	\$10,982,490	\$507,312	4.6%	0.0%	\$0	0.0%	4.6%
Mt Pulaski CUSD 23	Logan	\$5,769,568	\$270,285	4.7%	9.4%	\$296,462	5.1%	-0.5%
New Holland-Middletown ESD	Logan	\$1,294,142	\$60,220	4.7%	9.4%	\$64,980	5.0%	-0.4%
West Lincoln-Broadwell SD 92	Logan	\$2,790,830	\$88,655	3.2%	8.5%	\$88,113	3.2%	0.0%
Argenta-Oreana CUSD 1	Macon	\$9,137,169	\$331,226	3.6%	9.4%	\$363,305	4.0%	-0.4%
Decatur School District 61	Macon	\$97,657,149	\$4,263,977	4.4%	0.0%	\$0	0.0%	4.4%
Maroa Forsyth CUSD 2	Macon	\$22,271,656	\$418,317	1.9%	9.4%	\$458,830	2.1%	-0.2%
Meridian CUSD 15	Macon	\$8,596,854	\$364,089	4.2%	9.4%	\$399,488	4.6%	-0.4%
Mt Zion CUSD 3	Macon	\$19,447,546	\$765,897	3.9%	9.4%	\$839,258	4.3%	-0.4%
Sangamon Valley CUSD 9	Macon	\$7,580,028	\$293,871	3.9%	9.4%	\$322,333	4.3%	-0.4%
Warrensburg-Latham CUSD 11	Macon	\$10,376,229	\$388,421	3.7%	9.0%	\$407,903	3.9%	-0.2%
Bunker Hill CUSD 8	Macoupin	\$6,060,716	\$236,654	3.9%	9.4%	\$259,393	4.3%	-0.4%
Carlinville CUSD 1	Macoupin	\$13,234,414	\$489,095	3.7%	0.0%	\$0	0.0%	3.7%
Gillespie CUSD 7	Macoupin	\$10,403,091	\$422,504	4.1%	9.4%	\$463,423	4.5%	-0.4%
Girard CUSD 3	Macoupin	\$6,821,953	\$197,907	2.9%	9.4%	\$217,261	3.2%	-0.3%
Mt Olive USD 5	Macoupin	\$5,406,644	\$221,211	4.1%	9.4%	\$242,636	4.5%	-0.4%
Northwestern CUSD 2	Macoupin	\$3,735,930	\$135,600	3.6%	9.4%	\$148,733	4.0%	-0.4%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Southwestern CUSD 9	Macoupin	\$22,242,653	\$656,248	3.0%	9.4%	\$719,805	3.2%	-0.3%
Staunton CUSD 6	Macoupin	\$11,027,979	\$424,526	3.8%	9.4%	\$465,642	4.2%	-0.4%
Viriden CUSD 4	Macoupin	\$7,963,583	\$265,772	3.3%	8.7%	\$270,120	3.4%	-0.1%
Alton CUSD 11	Madison	\$74,186,967	\$2,730,840	3.7%	0.0%	\$0	0.0%	3.7%
Bethalto CUSD 8	Madison	\$25,163,839	\$971,441	3.9%	0.0%	\$0	0.0%	3.9%
Collinsville CUSD 10	Madison	\$57,088,256	\$2,347,154	4.1%	9.4%	\$2,578,682	4.5%	-0.4%
East Alton SD 13	Madison	\$9,886,446	\$399,761	4.0%	9.4%	\$438,478	4.4%	-0.4%
East Alton-Wood River CHS 14	Madison	\$7,847,584	\$279,809	3.6%	9.4%	\$306,907	3.9%	-0.3%
Edwardsville CUSD 7	Madison	\$81,357,198	\$2,993,448	3.7%	9.4%	\$3,285,445	4.0%	-0.4%
Granite City CUSD 9	Madison	\$66,372,975	\$2,630,246	4.0%	9.4%	\$2,884,984	4.3%	-0.4%
Highland CUSD 5	Madison	\$30,764,846	\$1,132,058	3.7%	0.0%	\$0	0.0%	3.7%
Madison CUSD 12	Madison	\$14,488,598	\$451,830	3.1%	9.0%	\$474,500	3.3%	-0.2%
Roxana CUSD 1	Madison	\$20,795,972	\$863,966	4.2%	9.4%	\$954,471	4.6%	-0.4%
Triad CUSD 2	Madison	\$44,106,146	\$1,519,408	3.4%	0.0%	\$0	0.0%	3.4%
Venice CUSD 3	Madison	\$2,860,458	\$47,933	1.7%	3.0%	\$16,779	0.6%	1.1%
Wood River-Hartford ESD 15	Madison	\$8,088,095	\$311,330	3.8%	9.4%	\$341,443	4.2%	-0.4%
Central City SD 133	Marion	\$2,029,810	\$83,826	4.1%	7.5%	\$73,361	3.6%	0.5%
Centralia HSD 200	Marion	\$10,620,039	\$412,455	3.9%	9.4%	\$452,400	4.3%	-0.4%
Centralia SD 135	Marion	\$13,406,365	\$512,156	3.8%	9.4%	\$561,759	4.2%	-0.4%
Iuka CCSD 7	Marion	\$2,294,506	\$83,737	3.6%	0.0%	\$0	0.0%	3.6%
Kell CSD 2	Marion	\$1,138,753	\$44,487	3.9%	9.4%	\$48,805	4.3%	-0.4%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Odin CHSD 700	Marion	\$846,134	\$37,766	4.5%	1.5%	\$6,610	0.8%	3.7%
Odin School District 122	Marion	\$2,688,730	\$79,415	3.0%	1.5%	\$13,900	0.5%	2.4%
Patoka CUSD 100	Marion	\$2,733,371	\$105,362	3.9%	0.0%	\$0	0.0%	3.9%
Raccoon CSD 1	Marion	\$2,262,927	\$81,963	3.6%	9.4%	\$89,901	4.0%	-0.4%
Salem CHSD 600	Marion	\$8,163,696	\$283,591	3.5%	0.0%	\$0	0.0%	3.5%
Salem School District 111	Marion	\$7,608,162	\$354,999	4.7%	0.0%	\$0	0.0%	4.7%
Sandoval CUSD 501	Marion	\$5,775,958	\$187,679	3.2%	9.4%	\$206,164	3.6%	-0.3%
Selmaville CCSD 10	Marion	\$1,947,068	\$87,046	4.5%	0.0%	\$0	0.0%	4.5%
South Central CUSD 401	Marion	\$7,114,127	\$264,388	3.7%	9.4%	\$289,994	4.1%	-0.4%
Henry-Senachwine CUSD 5	Marshall	\$7,197,717	\$280,549	3.9%	9.4%	\$307,739	4.3%	-0.4%
Midland CUSD 7	Marshall	\$8,580,369	\$298,660	3.5%	9.4%	\$326,933	3.8%	-0.3%
Havana CUSD 126	Mason	\$10,114,851	\$409,681	4.1%	0.0%	\$0	0.0%	4.1%
Illini Central CUSD 189	Mason	\$11,378,896	\$327,489	2.9%	6.5%	\$249,946	2.2%	0.7%
Midwest Central CUSD 191	Mason	\$11,038,614	\$439,530	4.0%	9.4%	\$487,032	4.4%	-0.4%
Joppa-Maple Grove USD 38	Massac	\$2,971,516	\$112,341	3.8%	9.4%	\$119,887	4.0%	-0.3%
Massac USD 1	Massac	\$21,712,687	\$778,990	3.6%	9.4%	\$854,131	3.9%	-0.3%
Bushnell-Prairie CUSD 170	McDonough	\$7,266,632	\$270,539	3.7%	7.5%	\$236,903	3.3%	0.5%
Macomb CUSD 185	McDonough	\$20,524,113	\$766,722	3.7%	7.0%	\$626,218	3.1%	0.7%
West Prairie CUSD 103	McDonough	\$6,578,726	\$265,233	4.0%	7.5%	\$232,119	3.5%	0.5%
Alden Hebron SD 19	McHenry	\$5,870,888	\$201,999	3.4%	9.4%	\$221,563	3.8%	-0.3%
Cary CCSD 26	McHenry	\$34,501,283	\$1,481,245	4.3%	4.7%	\$812,434	2.4%	1.9%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Community HSD 155	McHenry	\$85,443,212	\$3,986,214	4.7%	9.4%	\$4,372,276	5.1%	-0.5%
Crystal Lake CCSD 47	McHenry	\$81,826,199	\$3,626,210	4.4%	0.0%	\$0	0.0%	4.4%
Fox River Grove CSD 3	McHenry	\$5,879,646	\$254,721	4.3%	9.4%	\$279,354	4.8%	-0.4%
Harrison School District 36	McHenry	\$5,764,858	\$154,666	2.7%	4.5%	\$81,213	1.4%	1.3%
Harvard CUSD 50	McHenry	\$27,374,024	\$882,708	3.2%	9.0%	\$926,998	3.4%	-0.2%
Huntley CSD 158	McHenry	\$82,074,406	\$3,146,750	3.8%	1.3%	\$474,859	0.6%	3.3%
Johnsburg CUSD 12	McHenry	\$28,028,170	\$1,107,818	4.0%	9.4%	\$1,215,110	4.3%	-0.4%
Marengo CHSD 154	McHenry	\$11,473,139	\$375,631	3.3%	0.0%	\$0	0.0%	3.3%
Marengo-Union ECSD 165	McHenry	\$8,973,357	\$353,388	3.9%	0.4%	\$16,494	0.2%	3.8%
McHenry CCSD 15	McHenry	\$45,941,936	\$1,757,543	3.8%	9.4%	\$1,927,760	4.2%	-0.4%
McHenry CHSD 156	McHenry	\$32,893,432	\$1,213,268	3.7%	0.0%	\$0	0.0%	3.7%
Nippersink School District 2	McHenry	\$13,444,694	\$556,015	4.1%	9.4%	\$609,802	4.5%	-0.4%
Prairie Grove CSD 46	McHenry	\$10,826,083	\$455,999	4.2%	9.0%	\$481,759	4.4%	-0.2%
Richmond Burton HSCD 157	McHenry	\$12,659,946	\$373,447	2.9%	9.4%	\$409,615	3.2%	-0.3%
Riley CCSD 18	McHenry	\$3,112,343	\$119,987	3.9%	9.4%	\$131,607	4.2%	-0.4%
Woodstock CUSD 200	McHenry	\$98,020,123	\$2,741,348	2.8%	8.0%	\$2,559,353	2.6%	0.2%
Bloomington SD 87	McLean	\$61,878,236	\$2,436,674	3.9%	0.0%	\$0	0.0%	3.9%
Heyworth CUSD 4	McLean	\$10,280,989	\$382,539	3.7%	0.0%	\$0	0.0%	3.7%
Le Roy CUSD 2	McLean	\$7,852,519	\$307,711	3.9%	0.0%	\$0	0.0%	3.9%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Lexington CUSD 7	McLean	\$6,993,127	\$262,567	3.8%	9.4%	\$287,996	4.1%	-0.4%
McLean County USD 5	McLean	\$137,603,776	\$5,207,563	3.8%	2.2%	\$1,340,681	1.0%	2.8%
Olympia CUSD 16	McLean	\$29,027,907	\$684,350	2.4%	8.0%	\$637,786	2.2%	0.2%
Ridgeview CUSD 19	McLean	\$8,000,700	\$295,157	3.7%	0.0%	\$0	0.0%	3.7%
Tri-Valley CUSD 3	McLean	\$11,665,786	\$492,858	4.2%	0.0%	\$0	0.0%	4.2%
Athens CUSD 213	Menard	\$10,107,093	\$320,291	3.2%	9.4%	\$351,481	3.5%	-0.3%
Greenview CUSD 200	Menard	\$2,710,644	\$109,284	4.0%	6.0%	\$76,511	2.8%	1.2%
Porta CUSD 202	Menard	\$21,927,783	\$379,622	1.7%	9.4%	\$416,753	1.9%	-0.2%
Mercer County SD 404	Mercer	\$13,095,819	\$521,335	4.0%	1.2%	\$73,084	0.6%	3.4%
Columbia CUSD 4	Monroe	\$17,288,612	\$767,657	4.4%	9.4%	\$842,004	4.9%	-0.4%
Valmeyer CUSD 3	Monroe	\$4,542,056	\$214,251	4.7%	9.4%	\$235,001	5.2%	-0.5%
Waterloo CUSD 5	Monroe	\$40,947,551	\$1,009,908	2.5%	9.4%	\$1,107,709	2.7%	-0.2%
Hillsboro CUSD 3	Montgomery	\$20,962,385	\$761,101	3.6%	9.4%	\$836,356	4.0%	-0.4%
Litchfield CUSD 12	Montgomery	\$13,990,451	\$499,281	3.6%	9.4%	\$548,961	3.9%	-0.4%
Nokomis CUSD 22	Montgomery	\$6,649,725	\$238,724	3.6%	9.4%	\$262,010	3.9%	-0.4%
Panhandle CUSD 2	Montgomery	\$5,210,607	\$199,711	3.8%	9.4%	\$219,053	4.2%	-0.4%
Franklin CUSD 1	Morgan	\$3,324,734	\$141,207	4.2%	9.0%	\$148,292	4.5%	-0.2%
Jacksonville SD 117	Morgan	\$33,690,779	\$1,349,462	4.0%	0.0%	\$0	0.0%	4.0%
Meredosia-Chambersburg SD 11	Morgan	\$2,948,013	\$117,077	4.0%	9.4%	\$128,324	4.4%	-0.4%
Triopia CUSD 27	Morgan	\$3,688,176	\$158,375	4.3%	9.0%	\$166,159	4.5%	-0.2%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Waverly CUSD 6	Morgan	\$4,108,748	\$174,885	4.3%	9.0%	\$186,930	4.5%	-0.3%
Lovington CUSD 303	Moultrie	\$3,076,573	\$108,566	3.5%	0.6%	\$7,612	0.2%	3.3%
Okaw Valley CUSD 302	Moultrie	\$4,898,294	\$207,473	4.2%	1.0%	\$24,190	0.5%	3.7%
Sullivan CUSD 300	Moultrie	\$10,593,853	\$366,897	3.5%	9.4%	\$402,931	3.8%	-0.3%
Byron CUSD 226	Ogle	\$43,447,828	\$877,118	2.0%	9.4%	\$961,378	2.2%	-0.2%
Creston CCSD 161	Ogle	\$1,181,877	\$55,097	4.7%	9.4%	\$60,428	5.1%	-0.5%
Eswood CCSD 269	Ogle	\$1,162,435	\$48,571	4.2%	9.4%	\$53,275	4.6%	-0.4%
Forrestville Valley CUSD 221	Ogle	\$9,766,214	\$397,197	4.1%	9.4%	\$435,665	4.5%	-0.4%
Kings CSD 144	Ogle	\$1,425,980	\$64,458	4.5%	9.4%	\$70,700	5.0%	-0.4%
Meridian CUSD 223	Ogle	\$19,438,461	\$701,917	3.6%	9.4%	\$764,567	3.9%	-0.3%
Oregon CUSD 220	Ogle	\$15,288,193	\$684,120	4.5%	9.4%	\$750,559	4.9%	-0.4%
Polo CUSD 222	Ogle	\$6,265,742	\$282,400	4.5%	9.0%	\$296,569	4.7%	-0.2%
Rochelle CCSD 231	Ogle	\$17,119,720	\$738,522	4.3%	9.0%	\$775,578	4.5%	-0.2%
Rochelle Township HSD 212	Ogle	\$14,267,880	\$504,591	3.5%	9.4%	\$553,491	3.9%	-0.3%
Bartonville SD 66	Peoria	\$2,728,930	\$85,210	3.1%	2.0%	\$19,886	0.7%	2.4%
Brimfield CUSD 309	Peoria	\$5,826,415	\$269,571	4.6%	9.4%	\$295,679	5.1%	-0.4%
Dunlap CUSD 323	Peoria	\$31,166,069	\$1,074,352	3.4%	0.0%	\$0	0.0%	3.4%
Elmwood CUSD 322	Peoria	\$7,269,953	\$246,822	3.4%	0.0%	\$0	0.0%	3.4%
Farmington Central CUSD 265	Peoria	\$12,406,807	\$374,925	3.0%	9.4%	\$411,402	3.3%	-0.3%
Hollis CSD 328	Peoria	\$1,812,090	\$58,003	3.2%	5.0%	\$33,840	1.9%	1.3%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Illini Bluffs CUSD 327	Peoria	\$8,677,002	\$286,250	3.3%	0.0%	\$0	0.0%	3.3%
Illinois Valley Central 321	Peoria	\$20,804,035	\$785,404	3.8%	9.4%	\$861,470	4.1%	-0.4%
Limestone CHSD 310	Peoria	\$12,258,968	\$413,084	3.4%	0.0%	\$0	0.0%	3.4%
Limestone Walters CCSD 316	Peoria	\$1,612,274	\$56,847	3.5%	9.4%	\$62,344	3.9%	-0.3%
Monroe SD 70	Peoria	\$2,814,311	\$90,009	3.2%	0.0%	\$0	0.0%	3.2%
Norwood Elementary SD 63	Peoria	\$3,767,322	\$145,246	3.9%	9.4%	\$159,344	4.2%	-0.4%
Oak Grove East SD 68	Peoria	\$3,755,760	\$160,707	4.3%	0.6%	\$11,251	0.3%	4.0%
Peoria Heights CUSD 325	Peoria	\$10,361,904	\$266,461	2.6%	9.4%	\$292,267	2.8%	-0.2%
Peoria SD 150	Peoria	\$178,842,222	\$6,080,943	3.4%	9.0%	\$6,389,008	3.6%	-0.2%
Pleasant Hill SD 69	Peoria	\$2,062,625	\$81,892	4.0%	0.0%	\$0	0.0%	4.0%
Pleasant Valley SD 62	Peoria	\$4,595,322	\$142,718	3.1%	0.0%	\$0	0.0%	3.1%
Princeville CUSD 326	Peoria	\$7,690,539	\$291,537	3.8%	0.0%	\$0	0.0%	3.8%
Community CSD 204	Perry	\$1,530,305	\$64,521	4.2%	9.4%	\$70,769	4.6%	-0.4%
Duquoin CUSD 300	Perry	\$14,453,272	\$545,914	3.8%	9.4%	\$598,785	4.1%	-0.4%
Pinckneyville CHSD 101	Perry	\$4,276,203	\$201,635	4.7%	9.4%	\$221,189	5.2%	-0.5%
Pinckneyville SD 50	Perry	\$4,713,888	\$208,704	4.4%	9.4%	\$228,918	4.9%	-0.4%
Tamaroa SD 5	Perry	\$1,196,598	\$55,377	4.6%	9.4%	\$62,063	5.2%	-0.6%
Atwood Hammond CUSD 39	Piatt	\$4,259,209	\$148,852	3.5%	6.0%	\$104,214	2.4%	1.0%
Bement CUSD 5	Piatt	\$4,544,444	\$142,176	3.1%	9.4%	\$155,964	3.4%	-0.3%
Cerro Gordo CUSD 100	Piatt	\$5,908,599	\$198,308	3.4%	9.4%	\$217,513	3.7%	-0.3%
Deland-Weldon CUSD 57	Piatt	\$2,559,580	\$93,767	3.7%	9.4%	\$102,848	4.0%	-0.4%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Monticello CUSD 25	Piatt	\$15,371,686	\$597,198	3.9%	9.4%	\$655,742	4.3%	-0.4%
Griggsville-Per-ry CUSD 4	Pike	\$4,302,634	\$175,480	4.1%	8.5%	\$172,776	4.0%	0.1%
Pikeland CUSD 10	Pike	\$14,797,351	\$453,244	3.1%	9.4%	\$497,364	3.4%	-0.3%
Pleasant Hill CUSD 3	Pike	\$3,367,108	\$143,779	4.3%	9.4%	\$161,830	4.8%	-0.5%
Western CUSD 12	Pike	\$6,287,507	\$230,389	3.7%	0.0%	\$0	0.0%	3.7%
Pope County CUSD 1	Pope	\$4,508,758	\$186,992	4.1%	0.0%	\$0	0.0%	4.1%
Century CUSD 100	Pulaski	\$4,211,389	\$179,189	4.3%	0.0%	\$0	0.0%	4.3%
Meridian CUSD 101	Pulaski	\$8,164,585	\$287,904	3.5%	9.4%	\$315,788	3.9%	-0.3%
Putnam County CUSD 535	Putnam	\$14,173,194	\$380,335	2.7%	9.4%	\$414,185	2.9%	-0.2%
Chester CUSD 139	Randolph	\$9,805,809	\$366,884	3.7%	9.4%	\$403,002	4.1%	-0.4%
Coulterville USD 1	Randolph	\$2,202,315	\$117,471	5.3%	9.4%	\$127,979	5.8%	-0.5%
Prairie Du Rocher CCSD 134	Randolph	\$1,470,154	\$68,306	4.6%	9.4%	\$74,922	5.1%	-0.5%
Red Bud CUSD 132	Randolph	\$9,849,258	\$387,896	3.9%	9.4%	\$425,463	4.3%	-0.4%
Sparta CUSD 140	Randolph	\$15,436,614	\$516,987	3.3%	9.4%	\$567,413	3.7%	-0.3%
Steeleville CUSD 138	Randolph	\$3,721,643	\$154,718	4.2%	9.4%	\$169,702	4.6%	-0.4%
East Richland CUSD 1	Richland	\$33,462,887	\$723,891	2.2%	9.4%	\$794,889	2.4%	-0.2%
West Richland CUSD 2	Richland	\$3,575,909	\$142,456	4.0%	0.0%	\$0	0.0%	4.0%
Carbon Cliff-Barstow SD 36	Rock Island	\$2,739,239	\$115,741	4.2%	9.4%	\$126,950	4.6%	-0.4%
East Moline SD 37	Rock Island	\$25,972,311	\$1,257,704	4.8%	0.0%	\$0	0.0%	4.8%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Hampton School District 29	Rock Island	\$1,876,284	\$80,460	4.3%	0.0%	\$0	0.0%	4.3%
Moline USD 40	Rock Island	\$80,215,999	\$3,703,645	4.6%	9.4%	\$4,056,050	5.1%	-0.4%
Riverdale CUSD 100	Rock Island	\$10,273,509	\$452,804	4.4%	9.0%	\$467,725	4.6%	-0.1%
Rock Island SD 41	Rock Island	\$98,897,037	\$2,911,519	2.9%	9.4%	\$3,193,498	3.2%	-0.3%
Rockridge CUSD 300	Rock Island	\$12,595,199	\$514,873	4.1%	8.0%	\$480,654	3.8%	0.3%
Sherrard CUSD 200	Rock Island	\$16,898,819	\$608,165	3.6%	9.0%	\$638,593	3.8%	-0.2%
Silvis School District 34	Rock Island	\$6,364,813	\$234,826	3.7%	9.4%	\$257,568	4.0%	-0.4%
United Township HSD 30	Rock Island	\$18,139,434	\$779,722	4.3%	9.4%	\$858,300	4.7%	-0.4%
Carrier Mills-Stonefort SD 2	Saline	\$4,383,302	\$217,144	5.0%	9.4%	\$237,724	5.4%	-0.5%
Eldorado CUSD 4	Saline	\$10,695,917	\$347,049	3.2%	9.0%	\$364,898	3.4%	-0.2%
Galatia CUSD 1	Saline	\$4,108,817	\$150,127	3.7%	9.0%	\$157,660	3.8%	-0.2%
Harrisburg CUSD 3	Saline	\$18,186,932	\$741,151	4.1%	9.4%	\$812,932	4.5%	-0.4%
Auburn CUSD 10	Sangamon	\$11,786,379	\$428,464	3.6%	9.4%	\$469,961	4.0%	-0.4%
Ball Chatham CUSD 5	Sangamon	\$38,123,435	\$1,318,132	3.5%	0.0%	\$0	0.0%	3.5%
New Berlin CUSD 16	Sangamon	\$18,050,058	\$242,080	1.3%	9.4%	\$265,525	1.5%	-0.1%
Pawnee CUSD 11	Sangamon	\$5,869,722	\$224,218	3.8%	9.4%	\$245,933	4.2%	-0.4%
Pleasant Plains CUSD 8	Sangamon	\$12,745,401	\$483,240	3.8%	9.4%	\$530,042	4.2%	-0.4%
Riverton CUSD 14	Sangamon	\$12,642,842	\$496,105	3.9%	9.4%	\$546,762	4.3%	-0.4%
Rochester CUSD 3A	Sangamon	\$19,891,594	\$766,720	3.9%	9.4%	\$841,244	4.2%	-0.4%
Springfield SD 186	Sangamon	\$179,022,158	\$7,384,521	4.1%	9.0%	\$7,766,741	4.3%	-0.2%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Tri City CUSD 1	Sangamon	\$5,942,028	\$192,750	3.2%	9.4%	\$211,418	3.6%	-0.3%
Williamsville CUSD 15	Sangamon	\$11,373,548	\$432,845	3.8%	9.4%	\$475,457	4.2%	-0.4%
Schuyler - Industry CUSD 5	Schuyler	\$12,273,881	\$421,614	3.4%	9.4%	\$462,447	3.8%	-0.3%
Scott-Morgan Cnty CUSD 2	Scott	\$2,611,671	\$99,986	3.8%	3.0%	\$36,561	1.4%	2.4%
Winchester CUSD 1	Scott	\$5,783,069	\$241,312	4.2%	9.4%	\$264,770	4.6%	-0.4%
Central A & M CUSD 21	Shelby	\$9,723,545	\$346,843	3.6%	9.4%	\$380,656	3.9%	-0.3%
Cowden-Herrick CUD 3A	Shelby	\$4,344,191	\$170,297	3.9%	9.4%	\$186,790	4.3%	-0.4%
Shelbyville CUSD 4	Shelby	\$9,829,819	\$489,362	5.0%	9.4%	\$536,938	5.5%	-0.5%
Stewardson-Strasburg CUSD 5	Shelby	\$3,937,414	\$170,281	4.3%	0.6%	\$11,906	0.3%	4.0%
Windsor CUSD 1	Shelby	\$3,307,733	\$160,625	4.9%	0.0%	\$0	0.0%	4.9%
Belle Valley SD 119	St Clair	\$8,747,665	\$354,304	4.1%	9.4%	\$388,618	4.4%	-0.4%
Belleville SD 118	St Clair	\$37,833,194	\$1,525,197	4.0%	9.0%	\$1,602,420	4.2%	-0.2%
Belleville THSD 201	St Clair	\$70,554,967	\$2,222,918	3.2%	9.0%	\$2,334,349	3.3%	-0.2%
Brooklyn USD 188	St Clair	\$2,422,245	\$103,241	4.3%	9.4%	\$113,240	4.7%	-0.4%
Cahokia CUSD 187	St Clair	\$55,205,303	\$2,169,183	3.9%	9.0%	\$2,278,022	4.1%	-0.2%
Central School District 104	St Clair	\$7,130,859	\$221,171	3.1%	9.4%	\$242,591	3.4%	-0.3%
Dupo CUSD 196	St Clair	\$10,953,577	\$480,281	4.4%	9.0%	\$504,379	4.6%	-0.2%
East St Louis SD 189	St Clair	\$121,307,162	\$4,004,804	3.3%	1.2%	\$560,323	0.5%	2.8%
Freeburg CCSD 70	St Clair	\$6,635,960	\$273,435	4.1%	9.4%	\$299,917	4.5%	-0.4%
Freeburg CHSD 77	St Clair	\$6,921,741	\$281,013	4.1%	9.4%	\$308,229	4.5%	-0.4%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Grant CCSD 110	St. Clair	\$9,317,297	\$339,722	3.6%	9.4%	\$372,789	4.0%	-0.4%
Harmony Emge SD 175	St. Clair	\$8,766,017	\$345,622	3.9%	9.4%	\$379,095	4.3%	-0.4%
High Mount SD 116	St. Clair	\$4,279,564	\$173,732	4.1%	9.4%	\$190,557	4.5%	-0.4%
Lebanon CUSD 9	St. Clair	\$7,904,241	\$323,003	4.1%	9.4%	\$353,674	4.5%	-0.4%
Marissa CUSD 40	St. Clair	\$5,946,555	\$256,946	4.3%	9.0%	\$269,996	4.5%	-0.2%
Mascoutah CUSD 19	St. Clair	\$32,471,114	\$1,361,098	4.2%	0.0%	\$0	0.0%	4.2%
Millstadt CCSD 160	St. Clair	\$7,071,146	\$301,514	4.3%	9.4%	\$331,169	4.7%	-0.4%
New Athens CUSD 60	St. Clair	\$5,305,398	\$219,652	4.1%	9.4%	\$240,925	4.5%	-0.4%
OFallon CCSD 90	St. Clair	\$47,883,442	\$1,280,338	2.7%	9.4%	\$1,404,338	2.9%	-0.3%
OFallon THSD 203	St. Clair	\$54,526,215	\$1,019,083	1.9%	9.4%	\$1,125,754	2.1%	-0.2%
Pontiac-Wm Holliday SD 105	St. Clair	\$8,026,017	\$317,718	4.0%	9.4%	\$349,151	4.4%	-0.4%
Shiloh Village SD 85	St. Clair	\$5,321,100	\$217,102	4.1%	9.4%	\$238,283	4.5%	-0.4%
Signal Hill SD 181	St. Clair	\$5,969,069	\$163,670	2.7%	9.4%	\$179,522	3.0%	-0.3%
Smithton CCSD 130	St. Clair	\$3,166,116	\$134,394	4.2%	9.0%	\$141,138	4.5%	-0.2%
St Libory CSD 30	St. Clair	\$885,557	\$42,199	4.8%	9.4%	\$46,285	5.2%	-0.5%
Whiteside SD 115	St. Clair	\$11,520,305	\$490,374	4.3%	0.0%	\$0	0.0%	4.3%
Wolf Branch SD 113	St. Clair	\$10,974,786	\$341,260	3.1%	9.4%	\$374,494	3.4%	-0.3%
Bradford CUSD 1	Stark	\$3,054,186	\$85,212	2.8%	9.4%	\$90,442	3.0%	-0.2%
Stark County CUSD 100	Stark	\$9,732,549	\$319,804	3.3%	9.4%	\$350,777	3.6%	-0.3%
Dakota CUSD 201	Stephenson	\$9,405,915	\$379,115	4.0%	9.4%	\$415,832	4.4%	-0.4%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Freeport School District 145	Stephenson	\$45,508,358	\$1,801,078	4.0%	9.4%	\$1,973,083	4.3%	-0.4%
Lena Winslow CUSD 202	Stephenson	\$8,590,929	\$316,058	3.7%	9.0%	\$331,916	3.9%	-0.2%
Orangeville CUSD 203	Stephenson	\$4,288,870	\$193,380	4.5%	9.4%	\$212,108	4.9%	-0.4%
Pearl City CUSD 200	Stephenson	\$4,961,097	\$206,300	4.2%	9.4%	\$226,328	4.6%	-0.4%
Central School District 51	Tazewell	\$16,401,361	\$268,500	1.6%	9.0%	\$281,972	1.7%	-0.1%
Creve Coeur SD 76	Tazewell	\$5,884,517	\$225,917	3.8%	9.4%	\$247,797	4.2%	-0.4%
Deer Creek-Mackinaw CUSD 701	Tazewell	\$12,549,995	\$409,628	3.3%	0.0%	\$0	0.0%	3.3%
Delavan CUSD 703	Tazewell	\$4,511,459	\$215,482	4.8%	9.4%	\$236,352	5.2%	-0.5%
District 50 Schools	Tazewell	\$6,810,489	\$239,801	3.5%	9.4%	\$264,265	3.9%	-0.4%
East Peoria CHSD 309	Tazewell	\$17,924,406	\$461,658	2.6%	0.0%	\$0	0.0%	2.6%
East Peoria SD 86	Tazewell	\$21,015,409	\$672,880	3.2%	9.0%	\$707,360	3.4%	-0.2%
Morton CUSD 709	Tazewell	\$27,149,726	\$1,080,829	4.0%	9.4%	\$1,185,677	4.4%	-0.4%
N Pekin-Marquette Heights SD	Tazewell	\$5,350,195	\$224,393	4.2%	9.4%	\$250,138	4.7%	-0.5%
Pekin CHSD 303	Tazewell	\$20,534,591	\$691,623	3.4%	9.0%	\$727,163	3.5%	-0.2%
Pekin Public SD 108	Tazewell	\$33,468,254	\$1,415,933	4.2%	9.4%	\$1,553,140	4.6%	-0.4%
Rankin CSD 98	Tazewell	\$2,224,308	\$79,270	3.6%	9.4%	\$83,862	3.8%	-0.2%
Robein School District 85	Tazewell	\$1,969,383	\$81,425	4.1%	9.4%	\$89,415	4.5%	-0.4%
South Pekin SD 137	Tazewell	\$2,184,873	\$88,642	4.1%	0.0%	\$0	0.0%	4.1%
Spring Lake CCSD 606	Tazewell	\$761,329	\$21,008	2.8%	0.0%	\$0	0.0%	2.8%
Tremont CUSD 702	Tazewell	\$11,664,190	\$384,199	3.3%	0.0%	\$0	0.0%	3.3%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Washington CHSD 308	Tazewell	\$12,533,554	\$517,128	4.1%	8.0%	\$482,876	3.9%	0.3%
Washington School District 52	Tazewell	\$6,569,627	\$267,693	4.1%	9.4%	\$293,994	4.5%	-0.4%
Anna CCSD 37	Union	\$5,741,950	\$238,732	4.2%	9.4%	\$261,957	4.6%	-0.4%
Anna Jonesboro CHSD 81	Union	\$5,165,197	\$214,729	4.2%	9.4%	\$235,525	4.6%	-0.4%
Cobden Unit District 17	Union	\$5,737,516	\$219,309	3.8%	9.4%	\$241,048	4.2%	-0.4%
Dongola Unit District 66	Union	\$2,873,236	\$99,290	3.5%	9.4%	\$109,597	3.8%	-0.4%
Jonesboro CCSD 43	Union	\$4,391,564	\$151,703	3.5%	9.0%	\$159,372	3.6%	-0.2%
Lick Creek CCSD 16	Union	\$1,000,175	\$39,407	3.9%	9.4%	\$43,223	4.3%	-0.4%
Shawnee CUSD 84	Union	\$5,730,857	\$189,740	3.3%	0.0%	\$0	0.0%	3.3%
Armstrong THSD 225	Vermilion	\$2,261,175	\$74,821	3.3%	9.0%	\$78,939	3.5%	-0.2%
Armstrong-Ellis CSD 61	Vermilion	\$1,080,019	\$52,654	4.9%	8.0%	\$49,475	4.6%	0.3%
Bismarck CUSD 1	Vermilion	\$8,112,665	\$342,790	4.2%	9.4%	\$375,987	4.6%	-0.4%
Catlin CUSD 5	Vermilion	\$4,778,448	\$190,538	4.0%	9.4%	\$208,992	4.4%	-0.4%
Danville CCSD 118	Vermilion	\$66,494,914	\$2,523,939	3.8%	9.4%	\$2,768,381	4.2%	-0.4%
Georgetown-Ridge Farm CUD 4	Vermilion	\$10,958,646	\$420,514	3.8%	9.0%	\$441,614	4.0%	-0.2%
Hoopeston Area CUSD 11	Vermilion	\$10,634,912	\$475,281	4.5%	9.4%	\$521,212	4.9%	-0.4%
Jamaica CUSD 12	Vermilion	\$4,387,494	\$186,299	4.2%	9.0%	\$195,647	4.5%	-0.2%
Oakwood CUSD 76	Vermilion	\$10,270,081	\$367,138	3.6%	9.4%	\$402,695	3.9%	-0.3%
Potomac CUSD 10	Vermilion	\$2,052,569	\$64,176	3.1%	9.4%	\$70,392	3.4%	-0.3%
Rossville-Alvin CUSD 7	Vermilion	\$3,829,159	\$96,555	2.5%	9.4%	\$105,906	2.8%	-0.2%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Westville CUSD 2	Vermilion	\$12,388,283	\$380,132	3.1%	9.4%	\$417,064	3.4%	-0.3%
Allendale CCSD 17	Wabash	\$1,527,816	\$44,494	2.9%	9.4%	\$48,773	3.2%	-0.3%
Wabash CUSD 348	Wabash	\$14,760,865	\$559,624	3.8%	0.0%	\$0	0.0%	3.8%
Monmouth - Roseville CUSD 238	Warren	\$14,714,039	\$586,105	4.0%	0.0%	\$0	0.0%	4.0%
United SD 304	Warren	\$11,586,687	\$360,179	3.1%	9.4%	\$395,062	3.4%	-0.3%
Ashley CCSD 15	Washington	\$1,476,375	\$67,216	4.6%	9.4%	\$74,741	5.1%	-0.5%
Hoyleton CSD 29	Washington	\$761,484	\$30,995	4.1%	1.2%	\$4,340	0.6%	3.5%
Irvington CCSD 11	Washington	\$873,452	\$33,306	3.8%	9.4%	\$36,443	4.2%	-0.4%
Nashville CCSD 49	Washington	\$4,502,667	\$204,997	4.6%	9.4%	\$225,180	5.0%	-0.4%
Nashville CHSD 99	Washington	\$4,948,705	\$218,800	4.4%	9.4%	\$239,968	4.8%	-0.4%
Oakdale CCSD 1	Washington	\$694,589	\$33,430	4.8%	9.4%	\$36,667	5.3%	-0.5%
West Washington CUSD 10	Washington	\$4,361,499	\$211,713	4.9%	9.0%	\$222,302	5.1%	-0.2%
Fairfield CHSD 225	Wayne	\$4,610,034	\$178,844	3.9%	9.4%	\$196,165	4.3%	-0.4%
Fairfield Public SD 112	Wayne	\$5,485,913	\$239,298	4.4%	9.4%	\$262,657	4.8%	-0.4%
Geff CCSD 14	Wayne	\$813,055	\$37,875	4.7%	0.0%	\$0	0.0%	4.7%
Jasper CCSD 17	Wayne	\$2,161,791	\$55,291	2.6%	9.4%	\$60,645	2.8%	-0.2%
New Hope CCSD 6	Wayne	\$1,527,211	\$64,943	4.3%	9.4%	\$67,601	4.4%	-0.2%
North Wayne CUSD 200	Wayne	\$3,886,141	\$177,454	4.6%	9.4%	\$194,640	5.0%	-0.4%
Wayne City CUSD 100	Wayne	\$5,200,291	\$193,595	3.7%	0.0%	\$0	0.0%	3.7%
Carmi-White Cnty CUSD 5	White	\$13,841,838	\$592,707	4.3%	0.0%	\$0	0.0%	4.3%
Grayville CUSD 1	White	\$2,755,852	\$114,746	4.2%	0.0%	\$0	0.0%	4.2%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Norris City-Omaha-Enfield SD	White	\$6,374,527	\$238,762	3.7%	9.0%	\$251,251	3.9%	-0.2%
East Coloma SD 12	Whiteside	\$2,202,972	\$97,901	4.4%	9.4%	\$107,383	4.9%	-0.4%
Erie CUSD 1	Whiteside	\$10,138,184	\$424,624	4.2%	9.4%	\$475,772	4.7%	-0.5%
Montmorency CCSD 145	Whiteside	\$2,369,894	\$118,275	5.0%	9.4%	\$129,730	5.5%	-0.5%
Morrison CUSD 6	Whiteside	\$10,871,418	\$448,538	4.1%	9.4%	\$492,161	4.5%	-0.4%
Prophetstown-Lyndon-Tampico SD	Whiteside	\$8,557,909	\$361,566	4.2%	9.4%	\$394,786	4.6%	-0.4%
River Bend CUSD 2	Whiteside	\$9,422,027	\$368,183	3.9%	9.4%	\$403,841	4.3%	-0.4%
Riverdale School District 14	Whiteside	\$927,716	\$41,645	4.5%	9.4%	\$45,679	4.9%	-0.4%
Rock Falls Elementary SD 13	Whiteside	\$8,903,768	\$388,359	4.4%	9.0%	\$407,845	4.6%	-0.2%
Rock Falls Township HSD 301	Whiteside	\$8,361,484	\$337,416	4.0%	9.4%	\$370,094	4.4%	-0.4%
Sterling CUSD 5	Whiteside	\$33,737,717	\$1,218,356	3.6%	9.4%	\$1,337,809	4.0%	-0.4%
Beecher CUSD 200U	Will	\$11,805,616	\$418,365	3.5%	0.0%	\$0	0.0%	3.5%
Chaney-Monge SD 88	Will	\$4,401,769	\$146,267	3.3%	0.0%	\$0	0.0%	3.3%
Channahon School District 17	Will	\$14,315,950	\$435,800	3.0%	0.0%	\$0	0.0%	3.0%
Crete Monee CUSD 201U	Will	\$66,131,183	\$2,344,764	3.5%	9.4%	\$2,575,856	3.9%	-0.3%
Elwood CCSD 203	Will	\$3,472,225	\$113,711	3.3%	0.0%	\$0	0.0%	3.3%
Fairmont School District 89	Will	\$5,181,887	\$165,322	3.2%	0.0%	\$0	0.0%	3.2%
Frankfort CCSD 157C	Will	\$40,383,756	\$951,483	2.4%	0.0%	\$0	0.0%	2.4%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Homer CCSD 33	Will	\$42,494,262	\$1,299,941	3.1%	0.0%	\$0	0.0%	3.1%
Joliet School District 86	Will	\$105,774,920	\$3,745,840	3.5%	0.0%	\$0	0.0%	3.5%
Joliet Township HSD 204	Will	\$114,848,391	\$2,791,441	2.4%	0.0%	\$0	0.0%	2.4%
Laraway CCSD 70	Will	\$6,381,070	\$212,872	3.3%	0.0%	\$0	0.0%	3.3%
Lincoln-Way CHSD 210	Will	\$178,826,844	\$3,624,573	2.0%	0.0%	\$0	0.0%	2.0%
Lockport School District 91	Will	\$6,954,804	\$230,738	3.3%	0.0%	\$0	0.0%	3.3%
Lockport Township HSD 205	Will	\$51,459,723	\$1,808,830	3.5%	0.0%	\$0	0.0%	3.5%
Manhattan School District 114	Will	\$11,850,944	\$395,070	3.3%	0.0%	\$0	0.0%	3.3%
Mokena School District 159	Will	\$19,245,678	\$645,955	3.4%	0.0%	\$0	0.0%	3.4%
New Lenox School District 122	Will	\$53,678,974	\$1,948,846	3.6%	9.4%	\$2,137,411	4.0%	-0.4%
Peotone CUSD 207	Will	\$23,154,636	\$702,811	3.0%	9.4%	\$770,878	3.3%	-0.3%
Plainfield SD 202	Will	\$321,948,050	\$10,763,498	3.3%	9.4%	\$11,806,828	3.7%	-0.3%
Reed Custer CUSD 255	Will	\$22,613,072	\$895,839	4.0%	9.4%	\$980,204	4.3%	-0.4%
Richland School District 88A	Will	\$8,901,726	\$382,833	4.3%	0.0%	\$0	0.0%	4.3%
Rockdale School District 84	Will	\$2,691,760	\$96,951	3.6%	1.0%	\$11,310	0.4%	3.2%
Summit Hill SD 161	Will	\$36,844,990	\$1,384,308	3.8%	9.4%	\$1,519,270	4.1%	-0.4%
Taft School District 90	Will	\$2,471,494	\$99,168	4.0%	0.0%	\$0	0.0%	4.0%
Troy CCSD 30C	Will	\$52,380,427	\$1,432,204	2.7%	3.0%	\$500,538	1.0%	1.8%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Union School District 81	Will	\$3,912,152	\$66,980	1.7%	7.0%	\$54,710	1.4%	0.3%
Valley View CUSD 365	Will	\$221,079,829	\$7,670,653	3.5%	9.4%	\$8,417,100	3.8%	-0.3%
Will Cnty School District 92	Will	\$21,081,832	\$757,295	3.6%	0.0%	\$0	0.0%	3.6%
Wilmington CUSD 209	Will	\$23,654,244	\$457,018	1.9%	9.4%	\$501,645	2.1%	-0.2%
Cartersville CUSD 5	Williamson	\$18,802,791	\$609,910	3.2%	9.4%	\$668,979	3.6%	-0.3%
Crab Orchard CUSD 3	Williamson	\$5,491,094	\$120,480	2.2%	9.4%	\$132,148	2.4%	-0.2%
Herrin CUSD 4	Williamson	\$20,086,937	\$773,712	3.9%	9.4%	\$848,646	4.2%	-0.4%
Johnston City CUSD 1	Williamson	\$10,260,199	\$365,295	3.6%	9.4%	\$400,674	3.9%	-0.3%
Marion CUSD 2	Williamson	\$34,808,267	\$1,372,321	3.9%	9.4%	\$1,505,218	4.3%	-0.4%
Durand CUSD 322	Winnebago	\$8,703,380	\$344,608	4.0%	0.0%	\$0	0.0%	4.0%
Harlem USD 122	Winnebago	\$78,274,888	\$3,364,230	4.3%	9.4%	\$3,690,054	4.7%	-0.4%
Hononegah CHSD 207	Winnebago	\$25,054,542	\$863,602	3.4%	9.0%	\$906,933	3.6%	-0.2%
Kinnikinnick CCSD 131	Winnebago	\$20,839,059	\$773,342	3.7%	0.0%	\$0	0.0%	3.7%
Pecatonica CUSD 321	Winnebago	\$9,334,595	\$363,622	3.9%	9.4%	\$394,376	4.2%	-0.3%
Prairie Hill CCSD 133	Winnebago	\$17,873,483	\$265,204	1.5%	9.0%	\$278,853	1.6%	-0.1%
Rockford School District 205	Winnebago	\$308,225,006	\$12,833,242	4.2%	9.4%	\$14,086,939	4.6%	-0.4%
Rockton School District 140	Winnebago	\$15,020,258	\$599,911	4.0%	9.4%	\$658,012	4.4%	-0.4%
Shirland CCSD 134	Winnebago	\$1,578,800	\$64,882	4.1%	9.4%	\$70,932	4.5%	-0.4%
South Beloit CUSD 320	Winnebago	\$10,292,808	\$324,606	3.2%	2.0%	\$75,754	0.7%	2.4%

**GRAPHIC 2. FINANCIAL IMPACT OF LOCAL PENSION ACCOUNTABILITY,
BY SCHOOL DISTRICT (CONT'D)**

School district	County	Total expenditures	State normal cost per district	Value of normal cost as a percent of expenditures	Percentage of teacher pension pick up covered by board (out of 9.4%)	Dollar value of teacher pension pick up	Value of pension pick up as a percent of expenditures	Normal cost minus pick up as a percent of expenditures
Winnebago CUSD 323	Winnebago	\$17,393,228	\$623,663	3.6%	9.4%	\$701,326	4.0%	-0.4%
El Paso - Gridley CUSD 11	Woodford	\$13,968,007	\$513,486	3.7%	9.4%	\$563,217	4.0%	-0.4%
Eureka CUSD 140	Woodford	\$13,498,682	\$572,634	4.2%	0.0%	\$0	0.0%	4.2%
Fieldcrest CUSD 6	Woodford	\$11,769,818	\$509,014	4.3%	0.0%	\$0	0.0%	4.3%
Germantown Hills SD 69	Woodford	\$7,720,702	\$296,442	3.8%	9.4%	\$324,903	4.2%	-0.4%
Lowpoint-Washburn CUSD 21	Woodford	\$4,078,620	\$167,061	4.1%	9.4%	\$183,429	4.5%	-0.4%
Metamora CCSD 1	Woodford	\$6,524,278	\$241,636	3.7%	0.0%	\$0	0.0%	3.7%
Metamora Township HSD 122	Woodford	\$10,369,581	\$397,853	3.8%	0.0%	\$0	0.0%	3.8%
Riverview CCSD 2	Woodford	\$2,230,814	\$81,645	3.7%	0.0%	\$0	0.0%	3.7%
Roanoke Benson CUSD 60	Woodford	\$5,468,622	\$225,859	4.1%	9.4%	\$248,145	4.5%	-0.4%

ENDNOTES

1 Monique Garcia and Alissa Groeninger, "Quinn pension plan could shift costs to schools," *Chicago Tribune*, 22 April 2012, http://articles.chicagotribune.com/2012-04-22/news/ct-met-quinn-pensions-0422-20120422_1_school-districts-property-tax-ben-schwarm.

2 "Legislative action could force cuts to school's academic, extra-curricular programs," *Lemont High School*, 15 April 2012, <http://www.lhs210.net/news/default.aspx?ArticleId=605>.

3 Amanda Luevano, "School Officials Speak Out Against Proposed Shift in Pension Payments," *Lemont Patch*, 16 April 2012, <http://lemont.patch.com/articles/lemont-school-officials-speak-out-against-proposed-shift-in-pension-payments>.

4 "Teachers' Pension Director Weighs Cutting Payouts To Retired Teachers," *CBS Chicago*, 2 April 2012, <http://chicago.cbslocal.com/2012/04/02/teachers-pension-director-weighs-cutting-payouts-to-retired-teachers/>.

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In fulfilling our Guarantee of Quality Scholarship, this version has been updated to correct information for 125 districts, which are listed below. These changes correct the percentage of the teacher pension pick up and the dollar value of the teacher pension pick up.

School district	County	School district	County	School district	County
Community USD 4	Adams	School District U46	Kane	Limestone Walters CCSD 316	Peoria
Egyptian CUSD 5	Alexander	Lisbon CCSD 90	Kendall	Oak Grove East SD 68	Peoria
Cherry SD 92	Bureau	Oswego CUSD 308	Kendall	Atwood Hammond CUSD 39	Piatt
Virginia CUSD 64	Cass	Galesburg CUSD 205	Knox	Century CUSD 100	Pulaski
Pana CUSD 8	Christian	Grayslake CCSD 46	Lake	Prairie Du Rocher CCSD 134	Randolph
Casey Westfield CUSD 4C	Clark	Libertyville SD 70	Lake	East Moline SD 37	Rock Island
Argo CHSD 217	Cook	Oak Grove SD 68	Lake	Riverdale CUSD 100	Rock Island
Atwood Heights SD 125	Cook	Waukegan CUSD 60	Lake	Rock Island SD 41	Rock Island
Berwyn South SD 100	Cook	La Salle-Peru Township HSD 120	LaSalle	Rockridge CUSD 300	Rock Island
Chicago Ridge SD 127 5	Cook	Ottawa Elementary SD 141	LaSalle	Sherrard CUSD 200	Rock Island
Country Club Hills SD 160	Cook	Peru Elementary SD 124	LaSalle	Ball Chatham CUSD 5	Sangamon
Elmwood Park CUSD 401	Cook	Seneca CCSD 170	LaSalle	Springfield SD 186	Sangamon
Evanston CCSD 65	Cook	Tonica CCSD 79	LaSalle	Scott-Morgan Cnty CUSD 2	Scott
Glenview CCSD 34	Cook	Waltham CCSD 185	LaSalle	Cowden-Herrick CUD 3A	Shelby
Golf ESD 67	Cook	Red Hill CUSD 10	Lawrence	Shelbyville CUSD 4	Shelby
J S Morton HSD 201	Cook	West Lincoln-Broadwell SD 92	Logan	Stewardson-Strasburg CUSD 5	Shelby
Midlothian SD 143	Cook	Mt Zion CUSD 3	Macon	Cahokia CUSD 187	St Clair
Morton Grove SD 70	Cook	Sangamon Valley CUSD 9	Macon	East St Louis SD 189	St Clair
Norridge SD 80	Cook	Carlinville CUSD 1	Macoupin	Marissa CUSD 40	St Clair
Palos Heights SD 128	Cook	Girard CUSD 3	Macoupin	Mascoutah CUSD 19	St Clair
Pleasantdale SD 107	Cook	Viriden CUSD 4	Macoupin	Lena Winslow CUSD 202	Stephenson
Riverside SD 96	Cook	Venice CUSD 3	Madison	Central School District 51	Tazewell
Schaumburg CCSD 54	Cook	Central City SD 133	Marion	Deer Creek-Mackinaw CUSD 701	Tazewell
Steger SD 194	Cook	Iuka CCSD 7	Marion	East Peoria CHSD 309	Tazewell
Sunnybrook SD 171	Cook	Odin CHSD 700	Marion	Pekin CHSD 303	Tazewell
Thornton SD 154	Cook	Odin School District 122	Marion	Jonesboro CCSD 43	Union
Hutsonville CUSD 1	Crawford	Salem School District 111	Marion	Shawnee CUSD 84	Union
Palestine CUSD 3	Crawford	Illini Central CUSD 189	Mason	Armstrong THSD 225	Vermilion
Lombard SD 44	DuPage	Bushnell-Prairie CUSD 170	McDonough	Jamaica CUSD 12	Vermilion
Naperville CUSD 203	DuPage	Macomb CUSD 185	McDonough	United SD 304	Warren
Salt Creek SD 48	DuPage	West Prairie CUSD 103	McDonough	Norris City-Omaha-Enfield SD	White
Wood Dale SD 7	DuPage	Cary CCSD 26	McHenry	Morrison CUSD 6	Whiteside
Brownstown CUSD 201	Fayette	Harvard CUSD 50	McHenry	Channahon School District 17	Will
Paxton-Buckley-Loda 10	Ford	Huntley CSD 158	McHenry	Frankfort CCSD 157C	Will
Avon CUSD 176	Fulton	Johnsburg CUSD 12	McHenry	Rockdale School District 84	Will
South Wilmington CSD 74	Grundy	Le Roy CUSD 2	McLean	Union School District 81	Will
Carthage Elementary Dist 317	Hancock	Olympia CUSD 16	McLean	Durand CUSD 322	Winnebago
Warsaw CUSD 316	Hancock	Mercer County SD 404	Mercer	Germantown Hills SD 69	Woodford
Geneseo CUSD 228	Henry	Waverly CUSD 6	Morgan	Metamora CCSD 1	Woodford
Cissna Park CUSD 6	Iroquois	Lovington CUSD 303	Moultrie	Metamora Township HSD 122	Woodford
Iroquois West CUSD 10	Iroquois	Okaw Valley CUSD 302	Moultrie	Roanoke Benson CUSD 60	Woodford
Ina Community CSD 8	Jefferson	Dunlap CUSD 323	Peoria		