

**Illinois Purchased Care Review Board (IPCRB)  
Supplemental Schedule to the Consolidated Financial Report (CFR)  
(One schedule must be prepared for each rate requested from IPCRB)**

|                          |                        |
|--------------------------|------------------------|
| Agency Name              |                        |
| CFR Contact Name         | CFR Contact Title      |
| CFR Contact Phone Number | CFR Fiscal Year Ending |
| ISBE Program Name        | ISBE Program Number    |

1. The Report of Service Units/Days/Nights includes all students served regardless of placing source. Attach a detailed explanation if answer is No.  YES  NO
  
2. Are any related party transactions included in CFR. If "Yes," see item 4 of the General Instructions and Line 47 of the Costs Instructions for the CFR  YES  NO
  
3. Please provide a breakdown of costs on line 13 "Direct Client Specific Assistance" (otherwise line 13 will be disallowed in its entirety). Please attach a schedule if more detail is necessary

| <u>Item Description</u> | <u>Amount</u> |
|-------------------------|---------------|
| _____                   | _____         |
| _____                   | _____         |
| _____                   | _____         |
| _____                   | _____         |

4. Are any revenues included in the CFR that reflect charges to the school district(s) **in excess of** the Illinois Purchased Care Review Board approved rate (such as one-on-one aide fees)?  YES  NO

If "Yes," please provide details including the line number of the revenue schedule for these revenues. Please attach a schedule if more detail is necessary.

| <u>Item Description</u> | <u>Line #</u> | <u>Amount</u> |
|-------------------------|---------------|---------------|
| _____                   | _____         | _____         |
| _____                   | _____         | _____         |
| _____                   | _____         | _____         |
| _____                   | _____         | _____         |

5. If the revenue schedule line #12 (Client / Family Program Fees), includes revenues that should not be offset, please list here

| <u>Item Description</u> | <u>Amount</u> |
|-------------------------|---------------|
| _____                   | _____         |
| _____                   | _____         |
| _____                   | _____         |
| _____                   | _____         |

Enter all the non-allowable costs that are listed on the CFR in the column(s) for the program(s) IPCRB sets a rate. Also enter the corresponding line number where these non-allowable costs are included. For clarification of the unallowable costs, please review the 89 Illinois Administrative Code Section 900.321 (Non-Allowable Costs and Revenue Offsets).

| Program ID or Column Number from CFR:  |                      |                 |
|--|----------------------|-----------------|
|  | Non-Allowable Amount | CFR Line Number |
| Non-allowable medical care, supplies, or associated overhead.  |                      |                 |
| Expenses resulting from transactions with related organizations.   |                      |                 |
| Non-straight-line depreciation.  |                      |                 |
| Research cost, other than costs for program evaluation.  |                      |                 |
| Bad debt.  |                      |                 |
| Special benefits to owners, e.g., owner and keyman life insurance.   |                      |                 |
| Compensation to non-working owners and non-working officers'.  |                      |                 |
| Discounts, rebates, allowances and charity grants.   |                      |                 |
| Entertainment expenses.  |                      |                 |
| Fund raising.  |                      |                 |
| Costs of production incurred solely for the purpose of generating revenue from the sale of goods and services. |                      |                 |
| Interest payments that are unrelated to a special education program.   |                      |                 |
| Costs incurred by owners or boards of directors for non-program activities.                                    |                      |                 |
| Printing expenses not related to the program.  |                      |                 |
| Non-allowable travel, lodging, food and registration expenses.   |                      |                 |
| Dues to national, State and parent organizations.  |                      |                 |
| Fees for professional, technical, social or other organizations unrelated to the program.                      |                      |                 |
| Scholarships or awards and grants to individuals.  |                      |                 |
| Non-client transportation.   |                      |                 |
| Meals provided to individuals who are not clients.   |                      |                 |
| Interest on loans among intra-organizational funds.  |                      |                 |
| Fines and penalties.   |                      |                 |
| Mortgage and loan principal payments.  |                      |                 |
| Contributions and donations by the provider.   |                      |                 |
| Asset acquisition costs.   |                      |                 |
| Contingencies.   |                      |                 |
| Non-allowable legal expenses.  |                      |                 |
| In-kind expenses.  |                      |                 |
| Imputed value of goods and services.   |                      |                 |
| Severance pay.   |                      |                 |
| Sales tax for not-for-profit organizations.  |                      |                 |
| Income tax.  |                      |                 |
| Clothing and allowances.   |                      |                 |
| Costs of advertising for clients and public relations.   |                      |                 |
| Other (please specify).  |                      |                 |
|  |                      |                 |
| <b>Total</b>   |                      |                 |