

ILLINOIS STATE BOARD OF EDUCATION



Chicago Location: ISBE Video Conference Room, 14th Floor,
100 W. Randolph Street, Chicago, IL

Springfield Location: ISBE Video Conference Room, 3rd Floor,
100 N. First Street, Springfield, IL

This meeting will also be audio cast on the Internet at: www.isbe.net

**April 17, 2019
9:00 a.m.**

I. Roll Call/Pledge of Allegiance

- A. Consideration of and Possible Actions on Any Requests for Participation in Meeting by Other Means

II. Presentations & Updates

- A. CPS Special Education Corrective Action Update (pp. 3-25)
- B. Assessing and Addressing the Illinois Teacher Shortage (pp. 26-44)

III. Public Participation

IV. Closed Session (as needed)

V. Superintendent's Report - Consent Agenda

- A. *Approval of Minutes
 - 1. Plenary Minutes: March 20, 2019 (pp. 45-54)
- B. *Special Education Expenditures and Receipts Report – 2019 (pp. 55-107)
- C. *Fiscal Year 2018 Financial Audit Report (pp. 108-172)

End of Consent Agenda

VI. Contracts & Grants Over \$1 Million

- A. Request for Proposals E-rate State Matching Grant Program (pp. 173-176)
- B. Renewal of Learning Technology Center Intergovernmental Agreement (pp. 177-180)
- C. Renewal of Intergovernmental Agreement for Illinois Interactive Report Card (pp. 181-184)
- D. Amendment to and Renewal of Intergovernmental Agreement with the University of Wisconsin for Administration of ACCESS 2.0 and Alternative ACCESS (pp. 185-188)
- E. Illinois Statewide Assistive Technology Training and Resources (pp. 189-191)
- F. Illinois Assistive Technology Device Loan and Evaluation Program (pp. 192-194)
- G. Request to release a Request for Sealed Proposals for Monitoring of Early Childhood Block Grant Prevention Initiative Programs (Birth to Age 3 Years) (pp. 195-198)
- H. Illinois Science Assessment Blueprint (pp. 199-203)

VII. 2019 Legislation (pp. 204-219)

VIII. Amended FY20 Budget Recommendation - District Intervention (pp. 220-226)

IX. Discussion Items

- A. ESSA Update (pp. 227-243)

X. Announcements & Reports

- A. Superintendent's/Senior Staff Announcements
 - 1. CCSSO Legislative Conference
 - 2. Convening on Assessment Literacy
- B. Chairperson's Report
 - 1. National Association of State Boards of Education
- C. Member Reports

XI. Information Items

- A. ISBE Fiscal & Administrative Monthly Reports (*available online at isbe.net*)

XII. Adjourn

This meeting will be accessible to persons with disabilities. Persons planning to attend who need special accommodations should contact the Board office no later than the date prior to the meeting. Contact the Superintendent's office at the State Board of Education. Phone: 217-782-2221; TTY/TDD: 217-782-1900; Fax: 217-785-3972.

NOTE: The Chairperson may call for a break in the meeting as necessary in order for the Board to go into closed session.

ILLINOIS STATE BOARD OF EDUCATION MEETING
April 17, 2019

TO: Illinois State Board of Education

FROM: Dr. Carmen I. Ayala, State Superintendent of Education 
Stephanie Jones, General Counsel 

Agenda Topic: CPS Special Education Corrective Action Plan Update

Staff Contact(s): Heather Calomese, Executive Director, Special Education
Laura Boedeker, Assistant General Counsel and ISBE Monitor

Purpose of Agenda Item

The purpose of this agenda item is to update the Board regarding the status of the corrective action plan for special education in the Chicago Public Schools (CPS).

Relationship to the State Board's Strategic Plan and Implications for the Agency and School Districts

The Corrective Action Plan instituted by ISBE results in CPS compliance with special education mandates and supports each of the Board's goals relative to students with disabilities.

Every child in each public school system in the State of Illinois deserves to attend a system wherein...

- All kindergartners are assessed for readiness.
- Ninety percent or more of third-grade students are reading at or above grade level.
- Ninety percent or more of fifth-grade students meet or exceed expectations in mathematics.
- Ninety percent or more of ninth-grade students are on track to graduate with their cohort.
- Ninety percent or more of students graduate from high school ready for college and career.
- All students are supported by highly prepared and effective teachers and school leaders.
- Every school offers a safe and healthy learning environment for all students.

Background Information

The Illinois State Board of Education conducted a Public Inquiry in the spring of 2018 into specific practice and procedures adopted by the Chicago Public Schools relative to special education students. The team charged with the inquiry determined that CPS violated the Individuals with Disabilities Education Act (IDEA) Part B when it adopted various policies, and the State Superintendent and Board directed the General Counsel and Executive Director of Special Education. The culmination of the Public Inquiry was a report containing findings and corrective action that was presented to the Board at its May 16, 2018, Board meeting. The Board adopted the findings and corresponding corrective action and charged the agency with the responsibility of implementation. The following outlines the corrective action adopted by the Board and provides an update regarding its implementation.

A. ISBE Appointed Monitor

ISBE Requirement: ISBE will appoint a monitor to implement the provisions of corrective action and recommendations adopted by ISBE. ISBE will employ and be responsible for the salary for the monitor. The monitor will serve as the liaison for special education between ISBE and CPS

and will coordinate ISBE staff to support the compliance and technical assistance activities within CPS. The placement of the ISBE monitor within CPS will be evaluated after three school years, at which time ISBE will determine the necessity of the monitor going forward.

Essential Corrective Actions:

1. CPS will fully cooperate with the Monitor appointed by ISBE, providing the Monitor with timely notice of meetings, requested data, and other information related to the implementation of this plan or Federal and State law governing special education.

Update: To date, ISBE is pleased with CPS' cooperation regarding monitoring. CPS special education staff meet regularly with the Monitor and are in frequent communication with ISBE regarding all issues addressed by the Inquiry and a variety of other issues related to special education matters.

2. The ISBE Monitor will have access to the Student Services Management (SSM) system in order to independently monitor Individual Education Programs (IEPs) throughout the school year. CPS will provide the monitor with such access.

Update: The Monitor was granted access to the SSM system by the beginning of the 2018-19 school year.

3. CPS will seek approval from the Monitor prior to changing or adopting policies and procedures regarding special education, including any changes to its Procedural Manual.

Update: CPS has fully complied with this request. ISBE was involved with all changes to the Procedural Manual that occurred prior to the 2018-19 school year and has been in communication with CPS regarding policy changes throughout the year. One example of a policy change ISBE approved relates to school choice for parents whose children require placement in a CPS "cluster" program. This program includes specialized classrooms in certain CPS schools for students who require a significantly modified curriculum. Students within this population tend to be students with moderate and intensive cognitive and/or behavioral needs per their disabilities (e.g., intellectual disabilities, autism). Previously, students were assigned to a school without parent input, but the Monitor recently approved a policy that would allow parents to identify up to three preferred school locations that house programs that would support their child's IEP.

4. CPS will provide the Monitor with dates for all trainings related to special education and allow the Monitor or designee to attend and/or participate in the trainings.

Update: CPS has complied with this request. The Monitor attends all CPS trainings when available.

5. CPS will invite the Monitor to all meetings of the Parent Advisory Committee (PAC).

Update: CPS has complied with this request. The Monitor attends all PAC meetings.

6. CPS will invite the Monitor to all meetings with the Advocates when issues of policy or procedures are discussed.

Update: Just prior to or at the beginning of the school year, ISBE and the Advocates agreed to bring CPS/Office of Diverse Learner Supports and Services (ODLSS) staff into its collaboration meetings only when necessary as determined by both ISBE and the Advocates. CPS was in agreement with this arrangement. CPS has nevertheless joined a number of meetings with ISBE and the Advocates to discuss improvements to the electronic IEP system and to discuss Student Specific Corrective Action.

7. The monitor will be accessible to CPS staff for the purpose of raising concerns or filing complaints against CPS. Staff who report concerns to the monitor shall not suffer retaliation.

Update: The Monitor established an email address and an anonymous communication link for parents and staff to provide concerns. The Monitor also meets regularly with Chicago Teachers Union (CTU) representatives to hear staff concerns. The Monitor set up an anonymous submission form on her website as a third alternative to hearing concerns.

8. ISBE and the Monitor will have the authority to provide Technical Assistance or additional corrective action if CPS does not fully implement this plan and take other affirmative actions to change the policies, procedures and practices that are inconsistent with IDEA Part B.

Update: The Monitor has not had the need to institute further corrective action. The Monitor regularly provides technical assistance to help ensure the District is in compliance with IDEA Part B. As an example, the monitor frequently makes site visits and meets with Principals regarding inappropriate practices in buildings.

9. ISBE and the Monitor will publish reports, which review the status of the Corrective Action Plan, on the ISBE website on an annual basis; outline activities undertaken in the previous year; and set forth activities planned for the upcoming year. The reports will be published as long as the ISBE Monitor is in place.

Update: The first annual report will be published this summer. However, the Monitor has published monthly reports, which are available on the Monitor website.

B. IEP Meetings

ISBE Requirement: ISBE expects that the members of the IEP team required to make a decision will be present at every IEP meeting, unless parents sign an excusal for their attendance. These team members include at least one special education teacher, one general education teacher, related service providers relevant to the student's IEP, and a person with the authority to bind the school district (the Local Education Agency [LEA] representative). If the District Representative or Principal is the LEA representative, they must attend the IEP meeting or designate another team member to serve in that role.

Essential Corrective Actions:

1. CPS will empower IEP teams to make decisions at IEP meetings. CPS will communicate this to all special education staff and parents at the start of the 2018-19 school year. CPS will develop a communications plan for this information, which will be approved by ISBE.

Update: CPS complied with this component at the beginning of the 2018-19 school year. ISBE provided training for CPS staff, which included this new authority, and has participated in training district representatives on proper IEP meeting procedures.

2. CPS will provide a report to the ISBE monitor on a monthly basis identifying the IEP meetings that were continued and a reason for the continuance. If a meeting is continued in order to get approval from the District Representative or Principal approval, CPS will report to the ISBE monitor the reasons why such approvals were required.

Update: CPS and the Monitor agreed that the Monitor would pull this data from the SSM system for review in lieu of CPS producing a monthly report. Meetings are no longer being continued for lack of approval by a District Representative or Principal.

3. The Monitor or other ISBE staff will attend IEP meetings throughout the three year implementation of this corrective action plan. The Monitor will determine which meetings ISBE staff will attend. The Monitor and ISBE staff will provide feedback to the IEP team and the District Representative following the meeting.

Update: The Monitor has been regularly attending IEP meetings (an average of one to three per week), especially during the second semester of this school year. ISBE attendance at IEP meetings occur in the following ways, which were outlined in the December-January Monitor Report and communicated to CPS schools via ODLSS and the CPS Network Chiefs:

The ISBE Monitor will attend some IEP meetings as an independent, impartial observer and will communicate this to the team when in attendance for the following reasons:

- o 100% random selection.*
- o Upon request by any stakeholder with the understanding that the Monitor is not participating or appearing on behalf of any stakeholder*
- o The Monitor will ID IEP meetings that will be facilitated by ISBE Appointed Facilitators*

4. CPS will enable ISBE to provide training regarding drafting legally compliant Individual Education Plans.

Update: ISBE trained all staff during the first semester of the 2018-19 school year. CPS employees could participate in live training or complete a webinar. As of late February 2019, 25,473 CPS teachers have been trained in person and via webinar

5. CPS will enable ISBE to provide District Representatives and other select staff with training regarding facilitated IEPs.

Update: ISBE conducted facilitated IEP training with District Representatives on October 18, 2018. This special training session focused on parent involvement and perspectives in the special education process. Topics included the evolution of parent roles in the IEP process based on law and nationwide trends, the importance of how parents feel during the process and the significance of recognizing their perspective, the significance of building quality communication and establishing trust, how to repair team relationships when trust has been broken, and research regarding parent participation in IEP meetings.

Additionally, the Monitor recently co-facilitated two sessions of special education trainings for general education teachers at a two-day CTU Delegate Training. The Monitor also recently provided a training session to a group of resident teacher graduate students on IEP development and implementation. This level of professional

development is imperative to further develop the knowledge and skills of all teachers and administrators regarding students with disabilities and best practices.

6. CPS will use ISBE IEP meeting facilitators throughout the school year at sites identified by the ISBE Monitor.

Update: The Monitor started to assign ISBE Facilitators to IEP meetings at number of school sites during the second semester, and she has suggested facilitated meetings to parents and schools who subsequently requested the facilitation process directly through the ISBE Facilitation Coordinator. The Monitor then debriefs with the Facilitators for meetings that she cannot attend, as well as those that she does attend in order to gain comprehensive information from different perspectives. The total number of IEP meetings in which ISBE Facilitation has occurred per Monitor assignment or suggestion currently stands at approximately seven with four currently scheduled in upcoming weeks.

C. Electronic IEP System Use

ISBE Requirement: CPS will allow IEP teams full access to the SSM electronic IEP system during the IEP meeting in order to enter decisions and information discussed by the IEP team.

Essential Corrective Actions:

1. CPS will use the notes pages to record minutes of the IEP meeting and will include those notes pages as part of the IEP document provided to the parents following the IEP meeting.

Update: CPS updated the SSM system to make notes pages a mandatory part of the IEP. They automatically print. ISBE informed CPS staff during training of the requirement to include notes.

2. CPS will allow IEP teams to make the determination of a Separate Day Placement at the IEP meeting.

Update: This change was made prior to the 2018-19 school year and communicated to staff during training.

3. CPS will allow IEP teams to determine paraprofessional support, extended school year (ESY), and transportation at the IEP meeting.

Update: This change was made prior to the 2018-19 school year and communicated to staff during training.

4. CPS will provide training to all staff regarding the use of the SSM system and the Procedural Guidelines and will ensure that the SSM system and the Procedural Guidelines are consistent at all times. ISBE will approve the Procedural Guidelines before adoption and be invited to the training.

Update: This training was done in conjunction with ISBE at the beginning of the school year.

5. The Monitor will review IEPs periodically to ensure teams have the ability to use the IEP system.

Update: The Monitor reviews an extensive number of IEPs for a broad range of reasons, including, but not limited to, parent request, staff request, analysis of special education staff use and assignment, analysis of special education staff requests, preparation for IEP meetings, to select redacted examples to utilize in staff and parent professional development, and least restrictive environment (LRE) analysis per school/Network/District in order to identify trends or patterns as compared to other schools/Networks/other Illinois school districts.

D. Data Collection

ISBE Requirement: ISBE expects CPS IEP teams to use data to support decisions. CPS agrees that data should be both qualitative and quantitative, including observation of the student and input of the parents and the parents' private providers.

Essential Corrective Actions:

1. CPS and ISBE will work together to develop a data-driven approach to decision-making that will allow students to receive services in a timely manner. CPS and ISBE will devise a data-driven decision-making plan that will be communicated to all CPS staff and parents prior to the start of the 2018-19 school year.

Update: The ISBE-provided CPS teacher training discussed in Item B.4. previously in this document featured a focus on the significance of detailed qualitative and quantitative data in all areas of the IEP decision-making process. The ODLSS Procedural Manual includes descriptions of qualitative and quantitative data for all relevant IEP sections and definitions of qualitative and quantitative data are provided within the electronic IEP via a "hover" function above "qualitative and quantitative data" where it is referenced in the IEP.

ODLSS developed an additional three-hour training on progress monitoring, and the ODLSS District Representatives and Special Education Administrators (SEAs) promote and provide ongoing professional development on IEP writing and implementation.

2. CPS will simplify data collections forms for the justification of paraprofessionals, transportation, extended school year, multi-tiered systems of support (MTSS), Functional Behavior Assessments/Behavior Intervention Plans, and any other related service that requires data collections. These forms will become part of the IEP document and copies will be provided to parents along with the final IEP.

Update: This change was made prior to the 2018-19 school year and was communicated to staff and administration during the training sessions.

3. CPS and ISBE will provide training to staff members regarding best practices in the data-driven decision-making process. Parent training also will include information regarding data-driven decision-making.

Update:

***STAFF:** The Monitor and ODLSS have been collaborating and gathering data and feedback from the field (e.g., schools, case managers, teachers) regarding what is most needed to assist staff with data collection and thoughtful analysis in order to draft IEPs with services and supports individualized to each student based on his/her unique needs and circumstances. As mentioned previously, ODLSS has ongoing training sessions on data-driven decision-making in IEP meetings. ISBE and CPS will continue to collaborate*

on additional ways to provide consistent, district-wide training to ensure consistency across IEP teams.

PARENTS: The Monitor has been providing Parent University Workshops and trainings every month. Each month features a specific topic provided at six different locations on the north, west, and south sides of the city. Special evening sessions have been held, as well as presentations for school communities upon request. Topics include understanding and navigating parent rights, navigating the IEP, understanding LRE, understanding legal consents and notifications, tools of empowerment, inclusion, MTSS, progress monitoring and the IEP report cards, and preparing for summer. Data-driven decision-making is a key area of focus in each presentation and topic.

E. Procedural Manual and Guidance

ISBE Requirement: By August 1, 2018, CPS will update its “Procedural Manual: Guidance on Providing Special Education and Related Services to Students with Disabilities Pursuant to the Individuals with Disabilities Education Act (IDEA).” The manual shall be publicly posted on the CPS website and a printed copy shall be provided to parents upon request. The Procedural Manual (online and print) must be made available in Spanish and translated to other native languages upon request.

Essential Corrective Actions:

1. CPS and ISBE shall seek stakeholder input during the revision process of the Procedural Manual.

Update: CPS held a series of stakeholder meetings to discuss changes to the Procedural Manual and SSM system. They included teachers, parents, special education advocates, and ISBE in these meetings. Based on these meetings, CPS made required changes prior to the 2018-19 school year and as many recommended and agreed upon changes as possible. More changes are scheduled for the beginning of the 2019-20 school year.

2. The ISBE Monitor must review and approve all Procedural Manual changes prior to implementation.

Update: The final Procedural Manual was reviewed by the Monitor and ISBE General Counsel and ultimately approved by the ISBE General Counsel.

3. CPS and ISBE will determine how frequently the Procedural Manual is updated, and updates will coincide with updates to the IMPACT-SSM system. Updates to the Procedural Manual and SSM system should only happen during the school year in response to a legal change that necessitates an update. In the unlikely event this happens, the updated Procedural Manual and information regarding SSM changes must be broadly disseminated to staff and parents.

Update: Updates have not been made during this school year. Updates will be made prior to the next school year with ISBE’s approval.

F. Budgeting

ISBE Requirement: ISBE will review CPS’ budget plan for fiscal year 2019. Specifically, ISBE will review CPS’ special education staffing/allocation formula. ISBE expects that CPS’ methods for determining special education staff are clear and transparent for schools.

Essential Corrective Actions:

1. CPS will provide ISBE with the allocation/staffing formula used for the 2018-19 school year.

Update: ODLSS provided ISBE with allocation/staffing formulas utilized for the 2018-19 school year, as well as the formulas and descriptions of the allocation process for prior school years. As described in February's Monitor Report, ODLSS has returned to its prior practice of allocating centrally funded special education teacher and paraprofessional positions to schools. Position allocation is determined by an ongoing individualized analysis of each school and is based on student enrollment and each diverse learner's specific LRE setting (i.e., LRE 1, 2, or 3) and grade level.

ODLSS compiled a comprehensive budget overview and vision for the 2019-20 school year and presented it to the ISBE Monitor over a number of sessions in the Fall, January, and February. The Monitor recently suggested that ODLSS transform that information into a webinar that would be accessible to all stakeholders in order to more fully explain the budget and allocation process. The webinar is scheduled to be recorded in April and will be posted on both the ODLSS and ISBE Monitor websites. ODLSS will also be presenting an overview of the budget process to the Parent Advisory Council in May.

ODLSS reviewed the currently allocated special education positions, long-term vacancies, and staffing requests for every CPS school during the month of February. The ISBE Monitor has been meeting regularly with the budgeting team and reviews ODLSS' staff analyses and rationale.

2. CPS will establish an appeals process that will include the following:
 - a. Documentation required from schools; and
 - b. Timelines of expected response.

Update: This process was established at the beginning of the 2018-19 school year regarding school submissions for additional staff throughout the school year.

a. Submissions are provided to ODLSS via a Google form. Schools must submit schedules for special education staff to demonstrate and support their need for additional positions.

b. Reviews are conducted and decisions are provided within three business days if all information is submitted appropriately. Schools are immediately notified if additional review time is necessary.

If a position request is denied, ODLSS calls the school to discuss the details and rationale for the denial; a follow-up email is also sent to the Principal. If a position is approved, the school is notified of the approval, and a position number is provided within 24-48 hours in collaboration with the CPS Talent Office.

3. The ISBE monitor will review all staffing appeals and subsequent decisions and will have the authority to override appeals decisions if evidence demonstrates that the decisions will result in the unwarranted denial of services to students.

Update: This occurs via a "real time" document that the Monitor may access at any time to review all ongoing requests, approvals, and denials. Denials this school year have been relatively rare, and the Monitor is copied on all correspondence to the schools for which positions were denied. Denials have been supported by IEP reviews; audits of appropriate use of special education staff, or lack thereof; and current enrollment.

G. Stakeholder Involvement

ISBE Requirements: ISBE expects that CPS will engage with various stakeholder groups at regular intervals throughout the school year. The meetings will be structured so that CPS provides opportunities for groups to obtain updates and provide feedback for various topics.

Essential Corrective Actions:

1. ISBE expects that CPS will continue to host monthly ODLSS Parent Advisory Committee meetings, in which the ISBE monitor or other ISBE representative will be in attendance. CPS will provide ISBE with written agendas, meeting notes, and any relevant documentation before, during, and after the meeting.

Update: CPS has established a Parent Advisory Committee that meets monthly. The Monitor attends each month and other ISBE staff attends periodically. The meetings have been successful. In addition, CPS has hired four ODLSS Parent Involvement Specialists. ISBE works closely with these CPS staff members to ensure parents remain informed and involved and receive the support they need.

2. ISBE expects CPS to meet with the ISBE Monitor on a weekly basis, unless an alternate schedule is agreed upon between CPS and the ISBE Monitor.

Update: The Monitor meets with CPS every Monday afternoon and attends the District Representative meetings every Thursday afternoon.

3. ISBE expects CPS to meet with representatives from Advocate groups on a monthly basis to provide relevant updates regarding CPS' special education system. The ISBE Monitor will be in attendance at these meetings.

Update: Just prior to or at the beginning of the school year, ISBE and the Advocates agreed to meet monthly to discuss relevant updates and issues regarding CPS' special education practices. Both parties agreed to invite/involve CPS staff on an as-needed basis, and CPS agreed with that arrangement. We are currently evaluating that arrangement and will be integrating more CPS staff into these meetings.

4. ISBE expects that CPS will involve stakeholders in the review of the CPS Procedural Manual prior to the start of the 2018-19 school year.

Update: CPS held meetings with parents, CTU representatives, the Advocates, and ISBE to review and obtain feedback on the ODLSS Procedural Manual prior to its finalization and release at the beginning of the 2018-19 school year. CPS continues to meet with these stakeholders to discuss updates to the Manual and to the electronic IEP system.

5. ISBE will provide CPS with specific notices to parents that CPS must share with parents throughout the school year, including but not limited to the ISBE Parent's Guide, Procedural Safeguards, and a list of low cost and free legal services available in the area. ISBE will provide these documents in English and Spanish and other languages upon request.

Update: ISBE provided these documents to CPS at the beginning of the school year.

6. ISBE will provide training to parents regarding parents' rights. Such training will take place within the first semester of the 2018-19 school year. One training will take place in each network. CPS will assist ISBE by providing space for these trainings and by broadly advertising the trainings once scheduled.

Update: As described previously, ISBE has been providing this training via CPS' Parent University. The trainings began in the fall and have continued into the Spring. The Monitor will serve as the Keynote Speaker for the 2019 ODLSS Parent Expo on May 11.

H. Additional Training Plan

ISBE Expectation: ISBE expects CPS to initiate a robust and transformative plan for training staff regarding Federal and State special education laws. The Plan will outline the training CPS will provide to staff regarding special education over the next three years.

Essential Corrective Actions:

1. CPS will work with the ISBE Monitor to develop a training plan prior to the beginning of the 2018-19 School Year. The plan shall be for three years.

Update: CPS and the Monitor have used the first year of monitoring to evaluate the topics needed for training and have provided training for specific topics based on urgency.

2. The Monitor shall be invited to participate in every training under the plan.

Update: The Monitor has access to all the training schedules and attends the sessions when she is able and deems her attendance as necessary.

3. The Monitor shall approve any changes to the Plan throughout the three-year implementation period.

Update: This is ongoing, and CPS has been diligent in sharing ideas and discussing potential changes to the Plan.

G. Student Specific Corrective Action

ISBE Expectation: The Public Inquiry Team found several instances where CPS practices may have delayed or denied services to individual students. It is ISBE's expectation that the students whose services were delayed or denied as a result of the practices that were inconsistent with IDEA Part B must be identified and that opportunities to remedy the delay or denial must be offered when appropriate.

Essential Corrective Actions:

1. ISBE and CPS will to devise a plan to identify students whose services were delayed or denied. Subject to the approval of the U.S. Department of Education's Office of Special Education Programs, the plan will include at least the following:

a. A process for IEP teams to follow to examine the delay or denial of services and determine remedial opportunities;

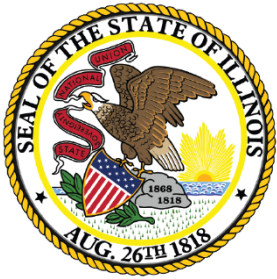
b. A process that will allow ISBE to choose a sampling of IEPs from the schools it identifies as most affected by CPS' policies and procedures and initiating a review of the delay or denial of services and remedial opportunities; and

c. An expedited Complaint procedure through ISBE for individual parents and families.

Update: The implementation of this corrective action has been delayed. A system will be in place for the 2019-20 school year.

2. The ISBE Monitor will have full oversight of the Student Specific Corrective Action, including the right to overturn IEP team decisions granting or denying remedial opportunities.

Update: The implementation of this corrective action has been delayed. A system will be in place for the 2019-20 school year.



Illinois State Board of Education

CPS Special Education Corrective Action Update

Presented by:

Stephanie Jones, General Counsel

Heather Calomese, Executive Director
of Special Education

Laura Boedeker, ISBE Monitor

CPS Special Education Corrective Action

- Corrective action and recommendations adopted by ISBE at the May 18, 2018, Board meeting.
- Monitor hired and began working on July 1, 2018.
- Monitor posts monthly updates on ISBE website at <https://www.isbe.net/Pages/ISBE-Monitor.aspx>.

ISBE Appointed Monitor

ISBE will appoint a monitor to implement the provisions of corrective action and recommendations adopted by ISBE. ISBE will employ and be responsible for the salary for the monitor. The monitor will serve as the liaison for special education between ISBE and CPS and will coordinate ISBE staff to support the compliance and technical assistance activities within CPS. The placement of the ISBE monitor within CPS will be evaluated after three school years, at which time ISBE will determine the necessity of the monitor going forward.

IEP Meetings

ISBE expects that the members of the IEP team required to make a decision will be present at every IEP meeting, unless parents sign an excusal for their attendance. These team members include at least one special education teacher, one general education teacher, related service providers relevant to the student's IEP, and a person with the authority to bind the school district (the LEA representative). If the district representative or principal is the LEA representative, they must be in attendance at the IEP meeting or designate another team member to serve in that role.

Electronic IEP System Use

CPS will allow IEP teams full access to the Student Services Management electronic IEP system during the IEP meeting in order to enter decisions and information discussed by the IEP team.

Data Collection

ISBE expects IEP teams in CPS to use data to support decisions. CPS agrees that data should be both qualitative and quantitative, including observation of the student and input of the parents and the parents' private providers.

Procedural Manual and Guidance

By August 1, 2018, CPS will update its “Procedural Manual: Guidance on Providing Special Education and Related Services to Students with Disabilities Pursuant to the Individuals with Disabilities Education Act (IDEA).” The manual shall be publicly posted on the CPS website and a printed copy shall be provided to parents upon request. The Procedural Manual (online and print) must be made available in Spanish and translated to other native languages upon request.

Budgeting

ISBE will review CPS' budget plan for FY 2019. Specifically, ISBE will review CPS' special education staffing/allocation formula. ISBE expects that CPS' methods for determining special education staff is clear and transparent for schools.

Stakeholder Involvement

ISBE expects that CPS will engage with various stakeholder groups at regular intervals throughout the school year. The meetings will be structured so that CPS provides opportunities for groups to obtain updates and provide feedback for various topics.

Additional Training Plan

ISBE expects CPS to initiate a robust and transformative plan for training staff regarding federal and state special education laws. The plan will outline the training CPS will provide to staff regarding special education over the next three years.

Student Specific Corrective Action

The Public Inquiry team found several instances where CPS practices may have delayed or denied services to individual students. It is ISBE's expectation that the students whose services were delayed or denied as a result of the practices that were inconsistent with IDEA Part B must be identified and that opportunities to remedy the delay or denial must be offered when appropriate.

Next Steps

- Finalize Student-Specific Corrective Action Plan
- Evaluate Staffing Needs
- Prepare for Second Year of Monitoring



Illinois State Board of Education

Assessing and Addressing the Illinois Teacher Shortage

April 17, 2019

Structure

- Teacher Shortage Data
- Licensure Testing Requirements
- Requested Support
- Building a Robust Teacher Pipeline

Teacher Shortage Data

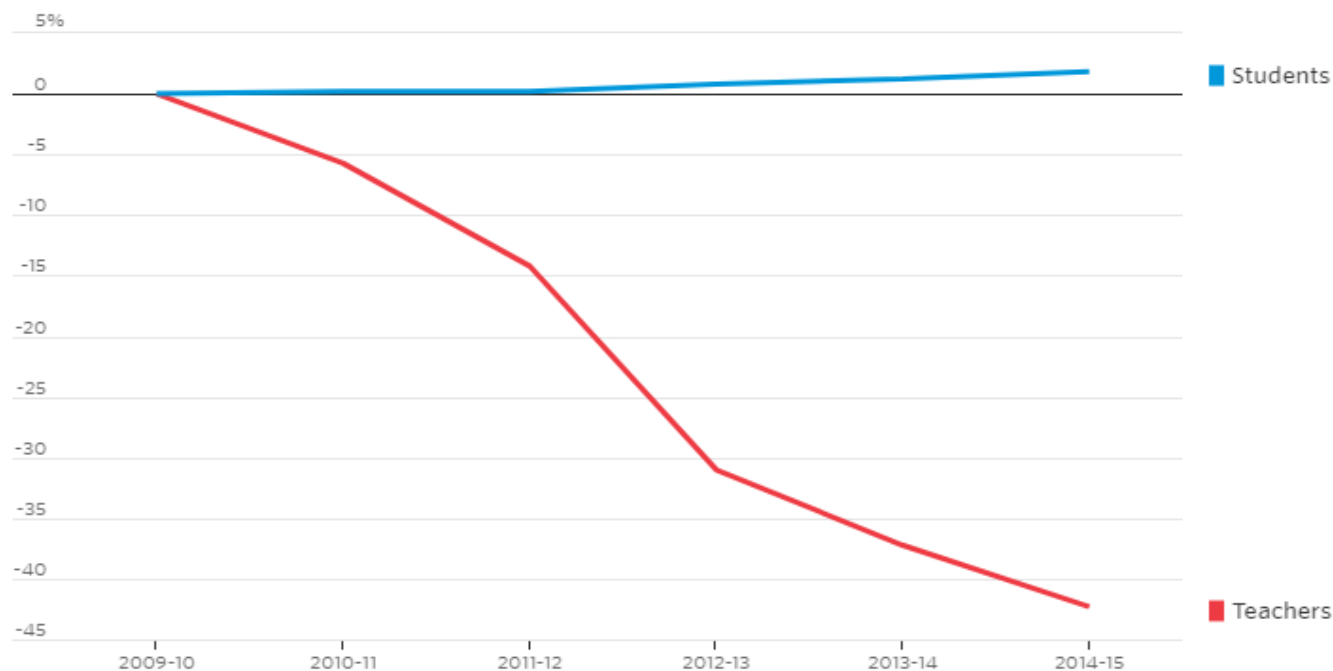
- Thinning Ranks – National
- Thinning Ranks – Illinois
- Statewide Trends – US DOE Data

Teacher Shortage Data

- The teacher shortage is a multidimensional issue.
- In order to ensure that the profession of teaching receives the respect which it deserves as well as providing opportunities for professional growth throughout a teacher's career, ISBE must consider policies and practices in the following areas:
 - Teacher Preparation
 - Teacher Licensure
 - Induction and Mentoring
 - Teacher Evaluation

Thinning Ranks – National

Change in number of K-12 students enrolled in public schools and number of teachers enrolled in preparation programs since the 2009-10 academic year (in the U.S.)



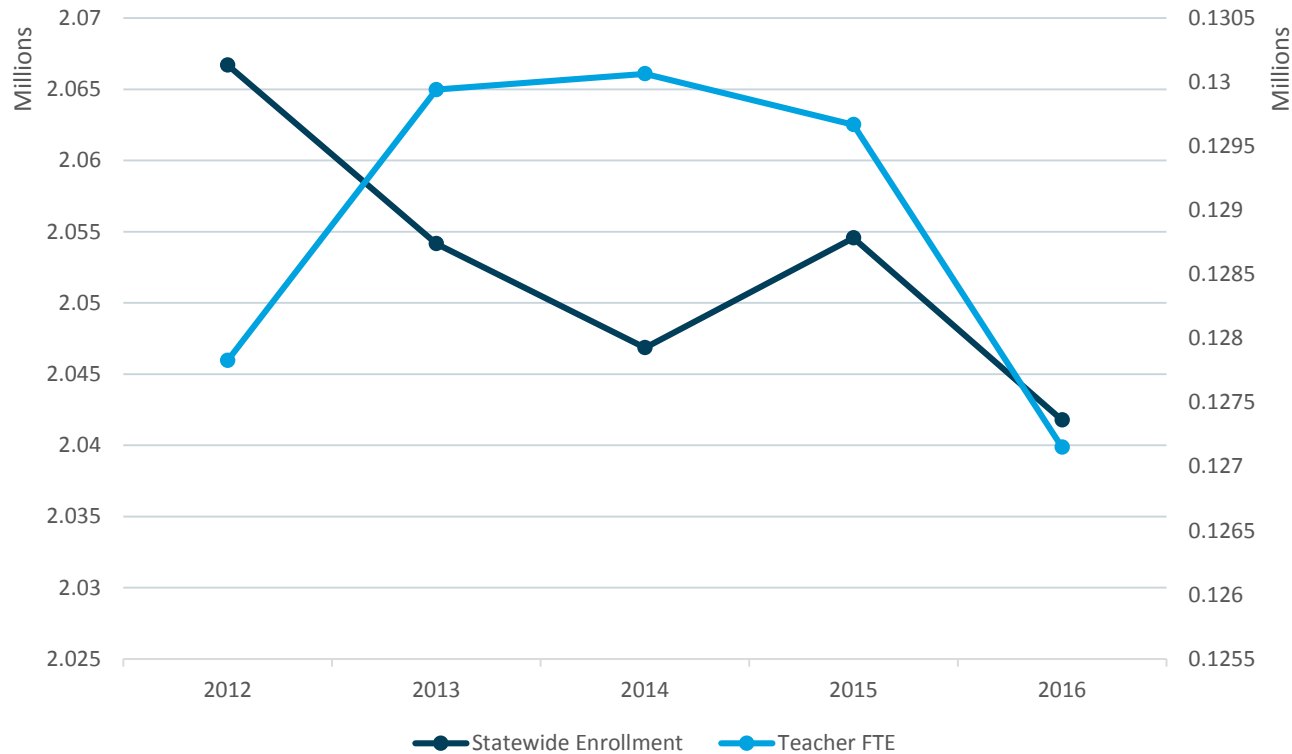
Sources: National Center for Education Statistics (students), Department of Education (teachers)

THE WALL STREET JOURNAL



Thinning Ranks - Illinois

Comparison of Illinois teachers (FTE) vs Illinois enrollment K-12 from Academic Years 2012-2016



Statewide Trends – US DoE Data

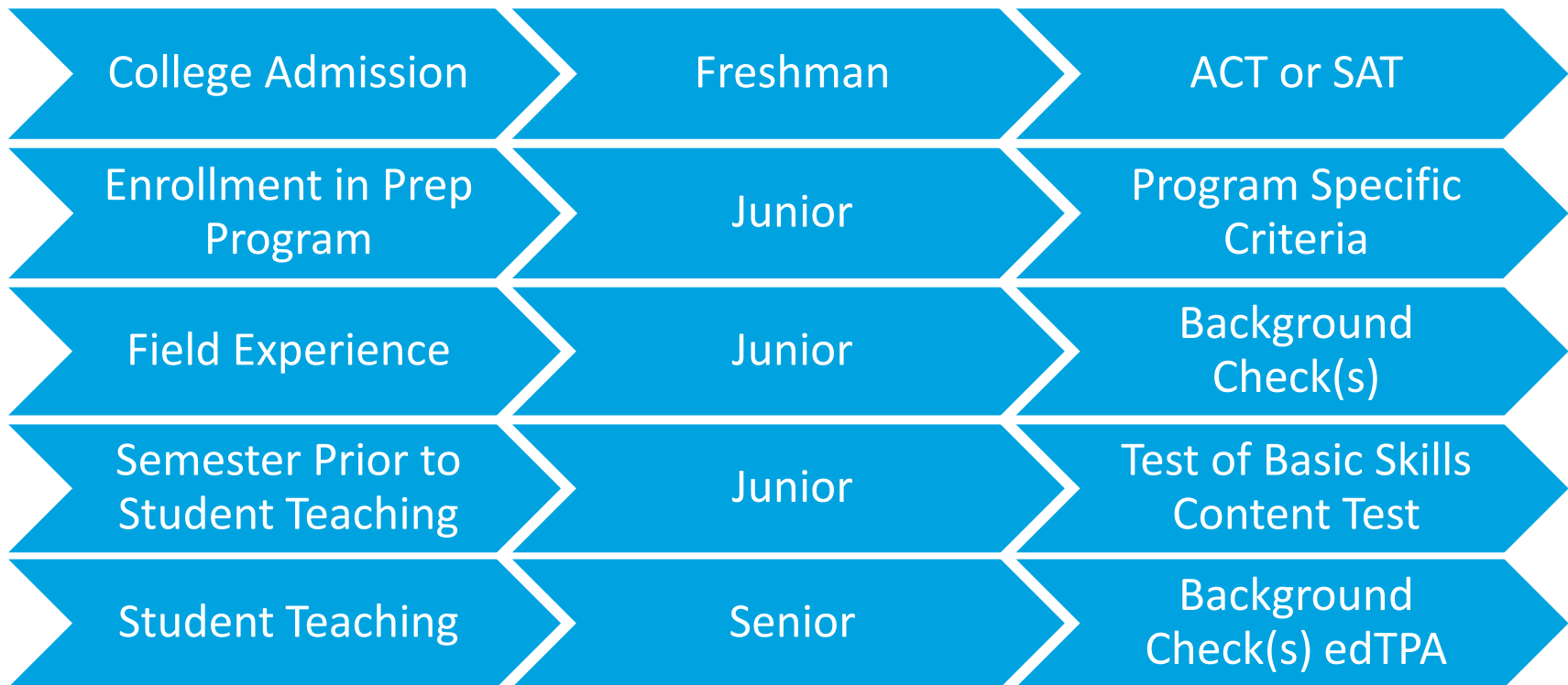
Positions	2015	2016	2017	2018
Special Ed - LBS I	301.2	494.9	269.6	370.6
Bilingual Education	99.7	89.9	124.3	118.1
Elementary Instructor	45.5	98	79	109
Special Education - SLP	61.4	25.5	49.7	70.2
Spanish	33.2	32.2	37.8	63.4
Art	38.3	17.3	31.9	51.8
Physical Education	27	27.1	26	53.2
General Science	18.8	26.5	34.4	47.6
Math	30.8	32	23.4	36.6
Social Science	13.7	19.8	8.5	17.6



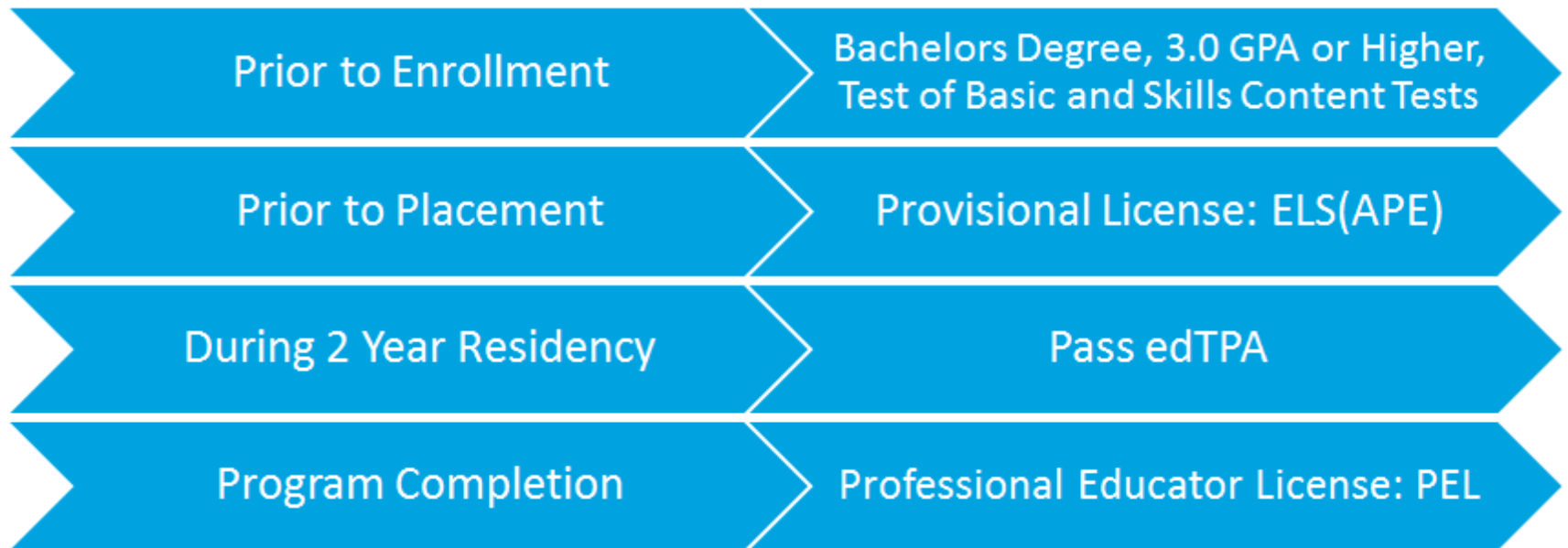
Licensure Testing Requirements

- Current Requirements and Timeline – Traditional Program
- Current Requirements and Timeline – Alternative Program
- Test of Basic Skills
- Content Test
- APT/edTPA
- Current Legislative Proposals
- Discussion

Current Requirements and Timeline – Traditional Program



Current Requirements and Timeline – Alternative Program



Basic Skills Test

Test Development

- 1988: Required for teaching, administrative and school service personnel certificates
- 2001: Redesigned with minimum allowable score requirements
- 2010: Redesigned establishing independently scored subtests-i.e. *non-compensatory*
 - {300- subtests 301, 302, 303, 304}
- 2012: Redesigned and name changed to Test of Academic Proficiency
 - {400-subtests 401, 402, 403, 404}

Policy Changes

- 2012: ACT/SAT accepted in lieu of TAP 400.
- 2015: Scores valid indefinitely
- 2017: Super scoring allowed for ACT and SAT exams
- 2018:
 - Required for initial licensure only for Illinois programs.
 - Illinois Higher Education institutions prohibited from requiring for entry into prep program.
 - Reciprocity allows out of state educators to meet requirements with out of state license, no testing required.
- June 30, 2019: TAP on hold indefinitely



Content Tests

Test Development

- 1988: 53 subject matter tests launched
- 1994-1997: All 53 tests redeveloped.
- 2002-2006: 67 tests redeveloped and/or created, including new special education tests
- 2016: Review and redevelopment of most ILTS exams begins
- 2014: Principal as Instructional Leader, consisting of two subtests, developed
- 2016: Four new Elementary Education subtests launched (ELED 1-6)
- 2017: Four new Middle Grades content tests launched

Policy Change

- 2009: No out of state content tests accepted for out of state applicants
- 2017:
 - Tests valid indefinitely
 - Out of state content tests accepted for out of state applicants
- 2017: Short-Term Emergency Approval for Teachers at all Grade Levels
- 2018: Reciprocity allows out of state educators to meet requirement with out of state license, no testing required.



APT/edTPA

1

Test Development

- 2003: APT test (Birth-Grade 3, K-9, 6-12, K-12) required for first teaching certificate
- 2014: New APT test launched (PK-12), which covers the entire grade range and used by anyone seeking a teaching endorsement, replacing the former four APT test by grade range
- 2015: edTPA test required for Illinois approved program completion

Policy Changes

- 2015: Out of state educators are required to complete edTPA if application submitted prior to July 1, 2015 or after. Illinois candidates required to complete edTPA if student teaching was completed September 1, 2015 or after
- 2016: New Provisional In-state Educator option (ELS-PIDU)
- 2016: Out of state applicants waive edTPA with one year teaching experience
- 2018: Reciprocity allows out of state educators to meet requirement with out of state license, no testing required.

Legislative Proposals

- HB 256 (Guzzardi/Cunningham) Stipulates that student teacher candidates may not be required to videotape himself or herself in a classroom setting.
- HB 423 (Scherer/Bertino-Tarrant) Eliminates the test of basic skills requirement through June 30, 2025, and requires ISBE to evaluate cut scores for the content area test. Effective immediately.
- SB 1952 (Manar/Stuart) Eliminates test of basic skills. Also increases the cap for end-of-year salary increases from 3 percent to 6 percent; explicitly allows student teachers to be paid; and, subject to appropriation, allows teachers who teach in Tier 1 school district to apply for a refund of edTPA fees.

Discussion

- What are the appropriate and necessary programmatic levers to ensure that highly effective teachers are 'day one ready' in the classroom (e.g., specific field experiences, coursework)?
Addresses quality
- What are the appropriate and necessary state levers to ensure that highly effective teachers are 'day one ready' in the classroom (e.g., basic skills test, content test, performance assessment)? *Addresses licensure*

Requested Support

- ISBE requested \$2.4M to support solutions to the teacher shortage.
- If appropriated, funds will be used for the following:
 - Teacher Residency Programs
 - Educator Career Pathway Opportunities for Students
 - Peer to Peer Learning Opportunities
 - Teacher Leadership Grants

Building a Robust Teacher Pipeline

- Golden Apple – Alicia Winckler, Alan Mather, Chris Dunn
- Superintendent Jennifer Garrison – Vandalia School District and Superintendent Chuck Lane – Centralia School District
- University of Illinois at Chicago – Cathy Main
- Governor's State University – Joi Patterson

Resources

- [A Different Approach to Solving the Teacher Shortage](#)
- [Missing Elements in the Discussion of Teacher Shortages](#)
- [Teacher Shortages: What We Know](#)

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Springfield Location: ISBE Board Room, 4th Floor
100 N. First Street, Springfield, IL

**ROLL CALL/PLEDGE
OF ALLEGIANCE**

Chairman Reisberg brought the meeting to order at 10:30 a.m. Roll call was taken and a quorum was present. Dr. Carmen I. Ayala and Board member Jane Quinlan were not in attendance.

Members Present in Springfield

Darren Reisberg
Dr. Donna S. Leak
Dr. Christine Benson
Cynthia Latimer
Dr. David R. Lett
Susie Morrison
Dr. Cristina Pacione-Zayas
Jacqueline Robbins

**SWEARING IN OF
BOARD MEMBER**

Kristen Kennedy administered the ceremonial oath of office for Jacqueline Robbins.

Ms. Robbins gave a brief overview of her work in education and said she is looking forward to working with the Board.

**CLOSED
SESSION**

Dr. Leak made motion to enter into closed session under the exceptions set forth in the Open Meetings Act of the State of Illinois as follows:

Section 2 (c) (1) The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body.

Dr. Leak further moved that members of the Board may invite anyone they wish to be included in this closed session. Ms. Morrison seconded the motion. The motion passed by unanimous roll call vote. The Board entered closed session at 10:35 a.m.

Dr. Leak made motion to return to open session. Dr. Pacione-Zayas seconded the motion. The motion passed by unanimous roll call vote. The Board entered open session at 10:52 a.m.

**SUPERINTENDENT'S
CONTRACT**

Ms. Morrison made motion that the State Board of Education, pursuant to Article 1A-4 of the Illinois School Code, Powers and duties of the Board, hereby appoint Dr. Carmen I. Ayala as Illinois State Superintendent of Education effective March 1, 2019, pursuant to a performance-based contract, which shall include the duties, powers, and responsibilities of the State Superintendent as well as the goals and indicators of student performance and academic improvement used to measure the performance and effectiveness of the State Superintendent, at an annual salary of \$250,000 and with related benefits. Further, the Board authorizes its chairperson and/or their designee, with the advice of the Board's general counsel, to execute such a performance-based contract. Dr. Pacione-Zayas seconded the motion. The motion passed by unanimous roll call vote.

**PUBLIC
PARTICIPATION**

Chairman Reisberg introduced Susan Converse, 2019 Illinois Teacher of the Year. Ms. Converse gave an overview of her work in education and welcomed the new Board members.

Courtney Leach, Chip Staley, Joy Hippensteele, and Darcy Nendza of the Illinois Music Education Association spoke of the importance of fine arts in schools and

in support of the fine arts indicator. The group asked the Board to adopt and implement the fine arts indicator as written by the group.

Paul Kassel, dean for the College of Visual and Performing Arts at Northern Illinois University, spoke in support of the fine arts indicator. The No. 1 export in Illinois are college students and they are hungry for the arts. Dean Kassel asked the Board to approve the fine arts indicator as proposed by the arts group.

Chairman Reisberg stated that the fine arts indicator will be discussed, with the possibility of action, at the April Board meeting.

Jonathan VanderBrug, policy and research director for Arts Alliance Illinois and co-chair of the Fine Arts Indicator Workgroup, stated that parents were involved in the process and student voice is being considered as a part of the recommendation of the indicator itself.

Mr. VanderBrug and Karla Rivera, director of public affairs for Ingenuity and co-chair of the Fine Arts Indicator Workgroup, also stated that more than 1,000 comments were submitted for the fine arts indicator. This needs to apply to all schools like other indicators. Ms. Rivera asked that the indicator be adopted as presented and that it apply to all schools. Allowing some schools to apply the indicator and not others does not create equity. There will be growing pains in implementation, but this will put Illinois on the map as the first state to have a weighted indicator for fine arts.

Dr. Dan Woestman, superintendent of Belvidere Community Unit School District 100, spoke regarding competency-based education. Dr. Woestman's district currently serves more than 8,000 students and all of its schools are ranked as commendable. Competency-based education is a way to provide more diverse education to each student. He said time is constant, learning is variable, and meeting the students where they are is key. Dr. Woestman encouraged continuing to look at ways to support competency-based learning.

Susan Stanton, who is Act Now Network Lead, spoke regarding after-school and community school funding. After-school programs are more than babysitting, she said. These programs improve outcomes and help students make better choices. This supports the workforce of tomorrow and exposes students to skills that they will need in the future. We are lucky to have Department of Human Services funding for programs currently. There is not currently state funding for after-school programs and the current budget does not ask for funding for after-school programs. The line item that is currently in the budget is for the Healthy Community Grant, not for after-school programs. Ms. Stanton asked that the after-school budget line items be added back into the budget.

Chris Yun, education policy analyst with Access Living, and Mary Hughes, who is with 19th Ward Parents 4 Special Education, spoke regarding special education monitoring with Chicago Public Schools (CPS). They said that the delay and denial of special education services is unacceptable. They ask the Board to recognize the urgent need of strengthening the state's monitoring over the CPS special education program and ramp up the monitor's office with more resources.

RESOLUTIONS & RECOGNITIONS

Chairman Reisberg introduced Lydia Cruz, a senior at Main South High School in Park Ridge, as the winner of the Illinois Arts Education Week poster contest.

Dr. Benson read the resolution and made motion that the State Board of Education approve the resolution honoring Ms. Cruz. Dr. Leak seconded the motion. The motion passed by unanimous voice vote.

Ms. Cruz thanked the Board and stated that art has always been a passion in her life. Over time, she realized art has always been with her and it will always be where she goes in the future.

Dr. Ben Collins, principal of Main South, said he is honored to be her principal and thanked the Board for the dedication to the arts, saying that they are imperative for learning.

Ms. Robbins moved that the State Board of Education hereby approve the resolutions honoring James T. Meeks, Ruth Cross, Lula Ford, Mitch Holzrichter, Craig Lindvahl, Eligio Pimentel, Cesilie Price, and Kevin Settle for their time as members of the Illinois State Board of Education. Ms. Morrison seconded the motion. The motion passed by unanimous voice vote.

PRESENTATIONS AND UPDATES

Student Advisory Council Final Presentation

Six focus groups within the Student Advisory Council (SAC) were created to research multiple, collaborative inquiries.

Technology in the Classroom

The students said a lack of technological resources is hindering the educational success of a large number of students in less-fortunate districts across Illinois. We aim to fix this prevalent issue by improving technology education for students, teachers, and parents; increasing accessibility to internet at homes and schools; and reaching the optimal level of restriction for school firewalls.

Mental Health, Social and Emotional Learning

The students said there is a lack of awareness, if not an outright disregard, of mental health issues. There exists a disconnect between students, teachers, counselors, and the administration that hinders the current and prospective growth in various aspects of students' lives in the school environment. The stigma regarding mental health issues in schools is hindering the educational success of an alarming number of students across Illinois. Students, parents, and teachers often do not necessarily value the importance of mental health enough. Additionally, the highly competitive nature of schools nowadays makes it difficult to distinguish between social/emotional issues arising from the school environment, versus clinical mental illness.

Special Education

Promoting whole-school involvement between general education and special education students will create a conscientious, respectful school culture conducive to successful learning, according to the students.

Post-Secondary/College and Career Readiness

The students said CTE programs, responsible for preparing students with knowledge and training for their futures, can have a maximized impact should students gain an accurate and positive understanding of CTE. In order to do so, their plan is twofold: Remove the confusion regarding these programs and promote the benefits of CTE classes.

Equity of Resources

The students said the focus of their research was to gain perspective on the impact and details of funding within the state from district administrators and staff. We believe that learning from the individuals who see the day-to-day impacts of the funding is the most beneficial.

Competency Based Education

Competency-based programs assess and advance students based on their demonstrated mastery of skills and knowledge. The competency-based model removes the constraints of "seat time" and allows for student-driven learning inside and outside of the classroom. The students feel this approach can make education more relevant both to students and to employers.

The Student Voices Working Group is composed of students who were not accepted into the Student Advisory Council. They will be included each year in maintaining the website and their input will be valuable. An Instagram account

has been created to maximize student exposure throughout social media that is utilized daily by most students. Acknowledgements to ISBE staff were given in support of the Student Advisory Council.

Chairman Reisberg thanked the members of SAC for their impressive presentation and orchestration of their topics. Dr. Ayala can possibly include this information in her column in the Superintendent's Weekly Message to aid the cause. The acknowledgement to ISBE staff was echoed.

Dr. Leak also thanked SAC for concentrating on these focus areas and taking it to a different level. The valuable conversations and data are priceless. Dr. Benson reiterated the support for the SAC.

Dr. Pacione-Zayas thanked the members of SAC for sharing their expertise and admired their leadership capacity while asking how to direct other students to get involved to help build the student base. SAC is reliant on the school to nominate candidates or the students can apply themselves. Students can join their sophomore year and stay on through graduation.

Mary Reynolds, executive director for Innovation and Secondary Transformation at ISBE, oversees the process. She said applications will go out and will be mentioned in the Superintendent's Weekly Message.

Chairman Reisberg read the list of outgoing seniors and thanked them for their service:

Neha Arun, Bryce Massey, Gatlin Miller, Carina (FanXuan) Peng, Anna Oettinger, Christiana Wang, Corlin Leonard, Joshua Slavin, Zaporah Price, and Joyce Coleman.

Chairman Reisberg called for a break at 12:35 p.m. The meeting reconvened at 1:02 p.m.

Rafael Mathis of Arts Alliance Illinois was not called during public comment, but was recognized at this time. He spoke in support of the fine arts indicator, stressing the importance of the arts and especially the importance of poetry. This led him to a passion that has allowed him to travel and perform for the arts, and he would encourage the opportunity for other students.

Agency Rulemaking Overview

Jeff Aranowski, executive director for Safe and Healthy Climate at ISBE, presented agency rulemaking procedures as provided in the Board packet. The types of laws and regulatory policies were reviewed. Statute tells us what we have to do and the rules describe how we have to do it. The four types of rules are proposed, emergency, peremptory, and required/internal. There is a one-year time span for rulemaking from time of publication in the *Illinois Register* with the Secretary of State.

Chairman Reisberg stressed the ex-parte communication piece. Members of the Board should direct questions to the proper staff.

Waiver Report Overview

Mr. Aranowski presented the statutory waiver report process. The Spring Waiver Report is being considered by the Board today. A waiver is a petition to discontinue the implementation of a statutory or regulatory mandate. A modification is a petition to partially implement a statutory or regulatory mandate. School districts, joint agreements, and Regional Offices of Education/Intermediate Service Centers are eligible applicants; not all topics are eligible for waiver requests. There has to be a public hearing and approval by the eligible entity. ISBE staff receive waiver requests throughout the year, and requests are compiled into one of two waiver reports transmitted to the General Assembly (spring and fall).

**FISCAL YEAR 2020
BUDGET
RECOMMENDATION**

Chairman Reisberg has recommended to not act on waivers that were sent back from the General Assembly to remain consistent with past practice. The Board can decide to take different action going forward in the fall waiver cycle.

Robert Wolfe, ISBE chief financial officer, presented the Fiscal Year 2020 Budget Recommendation. The Governor's budget was reviewed, noting educational impact. Dr. Ayala would like to bring the request forward to add \$6.4 million to the Governor's Budget Recommendation to support three targeted high-need areas.

A pre-K through 12 aligned evaluation of assessments is one area seeking an additional \$3 million. Currently, the KIDS assessment is implemented in kindergarten. Grades 1-2 do not have a required state assessment. Grades 3-8 have the Illinois Assessment for Readiness. Grades 9 and 10 have the PSAT and Grade 11 has the SAT. More than \$100 million is currently spent in assessments. The \$3 million would allow for a study with stakeholder involvement to streamline the assessment system.

The second targeted area is to add \$1 million to school support services. This would aid in funding schools receiving services through summative designations. A level of funding would be provided for a period to help support schools whose districts come in and out of the lowest-performing and underperforming designations.

The last additional recommendation is for \$2.4 million to support funding for recommendations that resulted from the Teach Illinois report. It is contemplated this will be a competitive grant-making process to devise innovative ways to address the teacher shortage such as teacher residencies.. Future hearings are in place and further direction from the Board is needed to guide that work.

Ms. Morrison asked who will perform the review regarding the alignment of assessments and how was the \$3 million figure derived. Mr. Wolfe stated the agency will have to identify an entity to complete the scope of work that would include meetings with other stakeholders. The \$3 million figure was derived from historic estimates.

Ms. Morrison asked regarding the additional financial support to school support services what is the total amount, with federal allocations, received per year? Mr. Wolfe stated the total is roughly \$46 million. Ralph Grimm, ISBE acting chief education Officer, further clarified that this serves 208 lowest-performing schools, with approximately 650 schools that are underperforming. Ms. Morrison asked of the \$46 million, how much are those schools currently receiving and have we allocated the full amount? Mr. Grimm answered that lowest-performing schools receive \$100,000 per school and underperforming schools each receive \$15,000. Mr. Wolfe clarified that the \$46 million has been allocated and we are looking at how those dollars are allocated to make sure there are not funding cliffs. We may have new schools coming in on an annual basis. This is comparable to cohort methodology. Ms. Morrison stated this is a sizeable investment; what would the extra \$1 million impact? Mr. Wolfe stated that that is a relatively small investment, but this will help those schools that are furthest away and need the additional support. Ms. Morrison stated that last year there was less than \$1 million; how was that utilized? Dr. Jason Helfer, ISBE deputy superintendent, clarified the dollars were given to the former comprehensive districts based on enrollment for professional development and other needs. Ms. Morrison stressed to be certain we are utilizing the funds to the greatest need before making an additional ask.

Dr. Leak hopes the additional \$1 million will help those that committed to a plan, moved out of the designation, and then did not have the funds to carry out the plan. Mr. Grimm clarified that two designations were allocated last year. There

will be only one summative designation given to each school building beginning with the October 31, 2019, school report card. We are presently looking at modifying our system to ensure financial resources for schools designated as lowest performing for a three-year period and for those that are targeted, a similar three-year period. A more comprehensive report will be compiled for the Board to review. We are going to need as many dollars as we can get to continue financial assistance to the highest-need districts to embed the culture into the schools over a period of time.

Chairman Reisberg stated that the distinction between ISBE's budget and the Governor's budget will need to be explicitly explained for the upcoming appropriations meetings. Explaining the results for the extra money will be imperative. Mr. Grimm and staff will work to bring that detail.

Dr. Lett asked if we have an example of what we are supporting in \$2.4 million of the Teach Illinois report. Dr. Helfer explained that in the recommendations there are programs, such as Educators Rising, that were developed to work on the future Teachers of America club model. These programs also help potential teacher candidates to learn about social emotional learning and advocacy. Other models may utilize part of the Educator Rising curriculum, but not all. Dollars through competitive grants may be utilized for peer-to-peer learning as well as creating a pipeline of potential candidates. This will be a competitive grant process. Dr. Pacione-Zayas asked how the competitive grant process is ensuring an equitable opportunity for people. Dr. Helfer stated that priority is given to Tier 1 and Tier 2 districts. Chairman Reisberg asked if the agency offers services to support grant writing for those districts that do not have the resources. Dr. Helfer stated webinars are available to aid in the effort but in keeping the grant process fair for all, the agency does not offer direct assistance. The agency is working on asking for what we are going to evaluate. Chairman Reisberg would like to continue dialogue in the future. Dr. Pacione-Zayas asked if there are parameters as to what type of projects can be advanced through this proposal process. Dr. Helfer stated some areas have been identified as being more acute than other areas. For residency grants, we have asked for them to target where they will need educators. We have changed the formula as to identifying high need that provides a natural cut point. We have identified this in all of our areas. We want to be sensitive to local needs, too. Ms. Morrison asked if we can utilize federal discretionary dollars. Dr. Helfer stated that federal funds will be exhausted after three-five years. Chairman Reisberg thanked staff for the diligent work in compiling a revised budget.

Dr. Lett made motion that the State Board of Education hereby recommends a Fiscal Year 2020 General Funds Appropriation of \$8,889,495,500. Dr. Lett further moves that the State Board of Education authorize the Superintendent and agency staff to present and advocate for the Governor's Budget Recommendation, plus the additional amounts included in Exhibit A in key target areas. Dr. Leak seconded the motion. The motion passed by unanimous roll call vote.

Ms. Morrison requested that future preparation of materials going forward be shared with the Board throughout the process.

CONSENT AGENDA

Chairman Reisberg made note to pull the Request for Proposals (RFP) for the Truants' Alternative and Optional Education Program (TAOEP) from the Consent Agenda.

Ms. Latimer made motion for the State Board of Education to approve the Consent Agenda, noting that the State Superintendent recommended the Board take no action regarding the Spring Waiver Report. Dr. Benson seconded the motion. The motion passed by unanimous roll call vote.

The following motions were approved by action in the consent agenda motion:

Approval of Minutes

The State Board of Education approves the minutes for the January 16, 2019, Board meeting.

The State Board of Education approves the minutes for the February 26, 2019, Board meeting with corrections as follows: 1. Page 60, 2nd paragraph, 8th line down, change ad to and; 2. Page 62, Dr. Benson made the motion to approve the Spring Waiver Report instead of Ms. Latimer.

Rules for Initial Review

Part 27 (Standards for Endorsements in Specific Teaching Fields)

The proposed rulemaking provides for general cleanup of Part 27 for the purposes of date and content title clarification. Part 27.350, General Curricular Standards for Special Education Teachers, specifically addresses the changes necessary to align with the proposed rule changes in Part 28, Standards for Endorsements in Special Education.

The State Board of Education hereby authorizes solicitation of public comment on the proposed rulemaking for Standards for Endorsements in Specific Teaching Fields (23 Illinois Administrative Code 27). Including publication of the proposed amendments in the Illinois Register.

Part 28 (Standards for Endorsements in Special Education)

These changes specifically propose replacing the current state content area standards (Part 28) for special education preparation standards with the Council for Exceptional Children (CEC) National Special Education Preparation Standards for individual special education endorsement areas.

The State Board of Education hereby authorizes solicitation of public comment on the proposed rulemaking for Standards for Endorsements in Specific Teaching Fields (23 Illinois Administrative Code 27). Including publication of the proposed amendments in the Illinois Register with correction on page 521, line 5, of the packet to reflect the correct date of October 25, 2025.

Part 29 (Standards for Administrative Endorsements)

The proposed rulemaking supports the CEEDAR State Steering Committee recommendations and aligns with the proposed changes to Part 27 (Standards for Endorsements in Specific Teaching Fields). The proposed rulemaking replaces the current Director of Special Education state content area standards for the Council for Exceptional Children (CEC) National Director of Special Education Preparation Standards.

These changes specifically address 29.140 and no other subpart. They add the national standards for educator preparation programs that prepare Director of Special Education candidates.

The State Board of Education hereby authorizes solicitation of public comment on the proposed rulemaking for Standards for Administrative Endorsements (23 Illinois Administrative Code 29). Including publication of the proposed amendments in the Illinois Register.

2019 Spring Waiver Report

The State Superintendent recommends that the State Board of Education move to transmit all waiver requests noticed for further consideration by three or more panel members to the General Assembly. The State Superintendent further recommends that the State Board of Education decline to act on all waiver requests that were noticed for further consideration by fewer than three panel members.

End of Consent Agenda

Contracts & Grants Over \$1 Million

Request to Release a Request for Proposals for the Truants' Alternative and Optional Education Program

Dr. Leak abstained from this agenda item leaving the Board Room at 2:18 p.m.

Mr. Aranowski gave an overview of the TAOEP grant asking for the release of the RFP.

Ms. Morrison made motion that the State Board of Education authorize the State Superintendent to release the TAOEP Request for Proposals and to award successful applicants. The initial term of the grants will begin July 1, 2019, and extend through June 30, 2020. There will be two one-year renewals contingent upon a sufficient appropriation and satisfactory performance in each preceding grant year. The estimated total cost, including cohort renewals, will not exceed \$11.5 million in FY 2020. Ms. Robbins seconded the motion. The motion passed by unanimous roll call vote.

Dr. Leak returned to the Board Room at 2:24 p.m.

REVIEW OF ANNUAL FINANCIAL PROFILE

Mr. Wolfe presented the Financial Profile Report regarding the condition of Illinois' public school districts based upon the fiscal year 2018 data. There are five indicators that determine the overall score for a school district:

Fund Balance to Revenue Ratio
Expenditure to Revenue Ratio
Days Cash on Hand
Percent of Short-Term Borrowing Ability Remaining
Percent of Long-Term Borrowing Ability Remaining

The large increase in financial recognitions are due to three main reasons: \$366 million in FY 2018 that was not distributed until the last quarter, increases in equalized assessed value, and expenditures only increased on a modest amount. This created funding that was not spent. This can be artificially high, but will prove out with time. There is a sharp reduction of districts in watch status. The agency, along with the Board and Dr. Ayala, has the opportunity to aid districts in spending going forward. State aid was very volatile, whereas Evidence-Based Funding (EBF) brings a stability level that never existed for districts. This will hopefully promote fiscal as well as academic solvency. Dr. Pacione-Zayas asked if this happens annually or is there a different schedule? Mr. Wolfe stated this happens annually, historically in March. The agency provides supports to those districts in watch status through the year.

Dr. Pacione-Zayas made motion that the State Board of Education approve the financial designations of school districts and the Financial Watch List of districts as presented in the 2019 Financial Profile. Ms. Latimer seconded the motion. The motion passed by unanimous roll call vote.

DISCUSSION ITEMS

Legislative Update

Amanda Elliott, co-director of Legislative Affairs at ISBE, presented an overview of the legislative process. We are currently in the midst of the process, with bill signing taking place over the summer. The agency initiatives are as follows:

HB 2898: Amends the School Construction Law. Creates new process by which districts would apply for school construction funding once it becomes available.

HB 3479/SB 2044: Amends the School Code to clean up procedures regarding educator misconduct so the agency can prioritize and expedite action related to the most serious offenses. The proposal would include changes to background checks and language that will allow the agency to temporarily suspend a license before a conviction is made.

SB 1901: Amends the School Code. Makes cleanup changes in the Licensure Article related to educator fees and educator testing.

SB 2075: Amends the School Code. Lowers the compulsory school age from 6 to 5 years of age beginning with the 2020-21 school year. Requires all school districts to establish kindergarten for the instruction of children who are 5 years of age or older.

SB 2096: Amends the School Code and includes changes related to Textbook Loan Program and EBF to prevent and/or address audit findings.

Dr. Leak asked if HB 2100 regarding the Charter Commission contains language addressing the transition of funding. Ms. Elliott stated currently there is a 3 percent chargeback for the commission, and the agency has negotiated for the same chargeback. Dr. Leak clarified by asking if the funding for a state charter school that the state authorizes but withholds from the local school district will be a separate line item for the state to pay for the charter school. Ms. Elliott stated that has not been contemplated in this bill.

Regarding the teacher shortage: There are several bills filed to address the issue. The testing portion is being discussed today. Currently, there are three tests that a candidate needs to pass: a test of basic skills, content area test, and edTPA. Bills have been filed to address lessening teacher testing. Chairman Reisberg requested a synopsis of the discussions and outcomes from today's hearing with dialogue at the April Board meeting. Dr. Pacione-Zayas stated that Senator Andy Manar's bill would be ideal. There are other measures of effectiveness than tests, and the tests have not been able to prove effectiveness in the classroom. Chairman Reisberg welcomes ideas to reduce hurdles. Ms. Morrison would like more dialogue at a future meeting. A total elimination of testing may put in question what the expectations are going forward. Maintaining quality of teachers in the classroom is paramount. Dr. Leak echoed Ms. Morrison and reiterated that other professions have assessments to ensure quality. Taking the professionalism of teaching away is not ideal and content tests are crucial. Where are the bills intended to go to maintain professionalism in the midst of the teacher shortage?

Ms. Elliott summarized the Board's views of maintaining professionalism in the teaching profession: Full elimination of testing is not favored, and further discussions will continue. Continuation of content tests and edTPA are supported. Ms. Morrison asked how we are using data to inform decisions. Can we use the data to support our decisions? Dr. Pacione-Zayas made the point that other states have been leading the effort. TAP and basic skills tests are the same for early childhood teachers and high school teachers. There is a bit of a disconnect there. There is an economic hardship involved, with the edTPA test costing \$300 each test. Ms. Elliott stated the Board decided the TAP will not be on the menu of options as a test of basic skills as of June 30. The SAT and ACT will be the only options available after June 30. The agency has made decisions to eliminate barriers such as super scoring being allowed and not limiting the number of times the test may be taken. Also, fee waivers are available from the testing company. Ms. Morrison would like to discuss keeping the edTPA. What does the data show at this point? Ms. Elliott stated that currently the agency is opposing HB 256 and the resolutions that have been filed to eliminate the edTPA. The agency has not weighed in regarding basic skills testing.

Chairman Reisberg reiterated checking into the Charter School Commission funding; we need to check into where the dollars would be coming from and asked Ms. Elliott to discuss this with legislators. If the state is authorizing the charters, it is imperative to have the funding to support them correctly.

Dr. Pacione-Zayas stated that the summary of the legislative update was amazing and she appreciated the monitoring.

**ANNOUNCEMENTS
AND REPORTS**

Chairperson's Report

The next meeting will be April 17 in the videoconference rooms. Chairman Reisberg will be attending from Chicago. In May, the Board will be working with the Illinois Association of School Boards regarding Board training. The National Association of State School Boards may support the Board retreat in September.

INFORMATION ITEMS

ISBE Fiscal and Administrative Monthly Reports are available at www.isbe.net.

**MOTION FOR
ADJOURNMENT**

Chairman Reisberg adjourned the meeting at 3:01 p.m.

Respectfully Submitted,

Dr. Cristina Pacione-Zayas
Board Secretary

Darren Reisberg
Chairman

ILLINOIS STATE BOARD OF EDUCATION MEETING
April 17, 2019

TO: Illinois State Board of Education

FROM: Dr. Carmen I. Ayala, State Superintendent of Education 
Robert Wolfe, Chief Financial Officer 

Agenda Topic: Special Education Expenditures and Receipts Report – 2019

Materials: 2019 Annual Report (Alphabetical and Descending Order)

Staff Contact(s): Deb Vespa, Director, School Business Services

Purpose of Agenda Item

School Business Services Division requests the Board to authorize the State Superintendent to submit to the General Assembly and Governor this Special Education Expenditures and Receipts Report, which identifies each school district's special education expenditures, receipts, and net special education expenditures over receipts, per Section 2-3.145 [105 ILCS 5/2.3.145]. This report is due May 1 each year.

Relationship to the State Board's Strategic Plan and Implications for the Agency and School Districts

This report is indirectly related to all goals of the State Board's strategic plan, as it continues to demonstrate the high costs that school districts incur to provide necessary special education services to their students.

Every child in each public school system in the State of Illinois deserves to attend a system wherein...

- All kindergartners are assessed for readiness.
- Ninety percent or more of third-grade students are reading at or above grade level.
- Ninety percent or more of fifth-grade students meet or exceed expectations in mathematics.
- Ninety percent or more of ninth-graders are on track to graduate with their cohort.
- Ninety percent or more of students graduate from high school ready for college and career.
- All students are supported by highly prepared and effective teachers and school leaders.
- Every school offers a safe and healthy learning environment for all students.

Background Information

Section 2-3.145 mandates that the Illinois State Board of Education (ISBE) submit to the General Assembly and the Governor an annual report that designates school districts' special education expenditures, receipts, and net special education expenditures. The receipts are to be specified as local, state, and federal. The calculation utilizes data ISBE receives on school districts' Annual Financial Reports and Pupil Transportation Claims and from the Student Information System Data Warehouse and the IEP-Student Tracking and Reporting System (I-Star).

The data is limited to data sources delineated above, so this report should not be perceived as reflecting the exact amount of net special education costs incurred by each school district; it should be noted that the methodology utilized has been consistent for all 11 years that the report

has been issued. Further, the report reflects only the amount of attributed special education expenditures incurred by each district compared to the amount of attributed special education revenue received as per the methodology described below. The gross expenditures are as reported in each district's 2018 Annual Financial Report. Crete Monee School District and East St. Louis School District are not included in the report because they have not yet submitted their 2018 Annual Financial Reports. See Appendix B for an example calculation.

Delayed state payments have an impact on this report. Depending upon the timing of the payments, state payments may not be reflected in the fiscal year in which they should have been paid. In Illinois, 681 of 851 school districts that submit Annual Financial Reports are on the cash basis of accounting. This means that revenue receipts are recognized in the fiscal year in which they are actually received. The remaining districts are on the modified accrual basis of accounting, which recognizes revenues in the fiscal year for which they are intended as long as the revenue is received within 60 days of the end of the fiscal year.

Legislative sponsors and educational stakeholders held discussions and agreed to the following assumptions, which have been used in each report since the passage of the legislation in fiscal year 2008.

- The I-Star Report is utilized to calculate the special education child full-time equivalent (FTE) count. This report collects each identified special education student's enrollment in special education and the Educational Environment (EE) for each student. The EE defines a range of time the student receives regular services. For example, a student with an EE code of 02 is defined as "inside the general education classroom no more than 79 percent of the school day and no less than 40 percent of the school day." Thus, all students with an EE code of 02 are counted as receiving 60 percent special education services. The calculation for the Special Education Child Full-time Equivalent Count would be 60 percent times the number of days the student was enrolled divided by the number of days the district was in session (for example $60\% \times 50 \text{ days enrolled} \div 176 \text{ days in session} = .170 \text{ full-time equivalent count}$). This calculation is computed for each identified student in the district and summed up to obtain the total Special Education Child Full-Time Equivalent Count for the district.
- Expenditures that are directly related to special education services are allocated 100 percent as special education. These expenditures include special education instructional programs, special education private tuition, speech pathology and audiology services, etc. (See Appendix B of the attached report.)
- For expenditure functions that provide greater support to special education, the ratio of Total Special Education Child Count to Total Child Count is utilized to allocate the expenditures to special education. These costs include health services, office of the principal services, etc. (See Appendix B, 15.894 percent.)
- Expenditure functions related to all students are allocated utilizing the ratio of Special Education Full-Time Equivalent Count to the Total Child Count for each district. These costs include guidance services, assessment and testing, etc. (See Appendix B, 6.181 percent.)
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district. These revenues include general purpose levies, general state aid, etc. (See Appendix B, 6.181 percent.)

- ISBE does not collect the percentage of time ancillary services, such as social work, psychological, and other support services, are utilized for special education purposes. Therefore, these expenditures are allocated as follows: (See Appendix B.)
 - Attendance and Social Work Services—90 percent;
 - Psychological Services—90 percent; and
 - Other Support Services—5 percent.

Special Education Expenditures and Receipts Report History

Table 1 reflects the total amount calculated for the estimated net special education expenditures after deduction of a proportionate share of local funds received and specific state and federal funds received. This year, the net special education expenditures decreased to \$1.4 billion compared to last year's \$1.8 billion. The variance is discussed in the Summary section.

Table 1 Estimated Special Education Net Expenditures (\$ in Billions)					
Fiscal Year	Estimated Special Education Expenditures (A)	Proportionate Share of Local Funds (B)	State Funding (C)	Federal Funding (D)	Net Special Education Expenditures (A – B – C – D)
2008	\$4.0	\$0.9	\$1.4	\$0.4	\$1.3
2009	3.8	0.9	1.4	0.4	1.1
2010	4.4	0.9	1.5	0.7	1.3
2011	4.5	0.9	1.6	0.7	1.3
2012	4.6	0.9	1.7	0.6	1.4
2013	4.8	1.0	1.8	0.5	1.5
2014	4.9	1.1	1.8	0.5	1.5
2015	5.0	1.2	1.7	0.5	1.6
2016	5.1	1.3	1.6	0.5	1.7
2017	5.2	1.2	1.7	0.5	1.8
2018	5.4	1.4	2.0	0.6	1.4

Summary of Geographic Regions:

Chart 1, on the following page, reflects the amount of allocated special education expenditures compared to the allocated special education revenue, per geographic region.

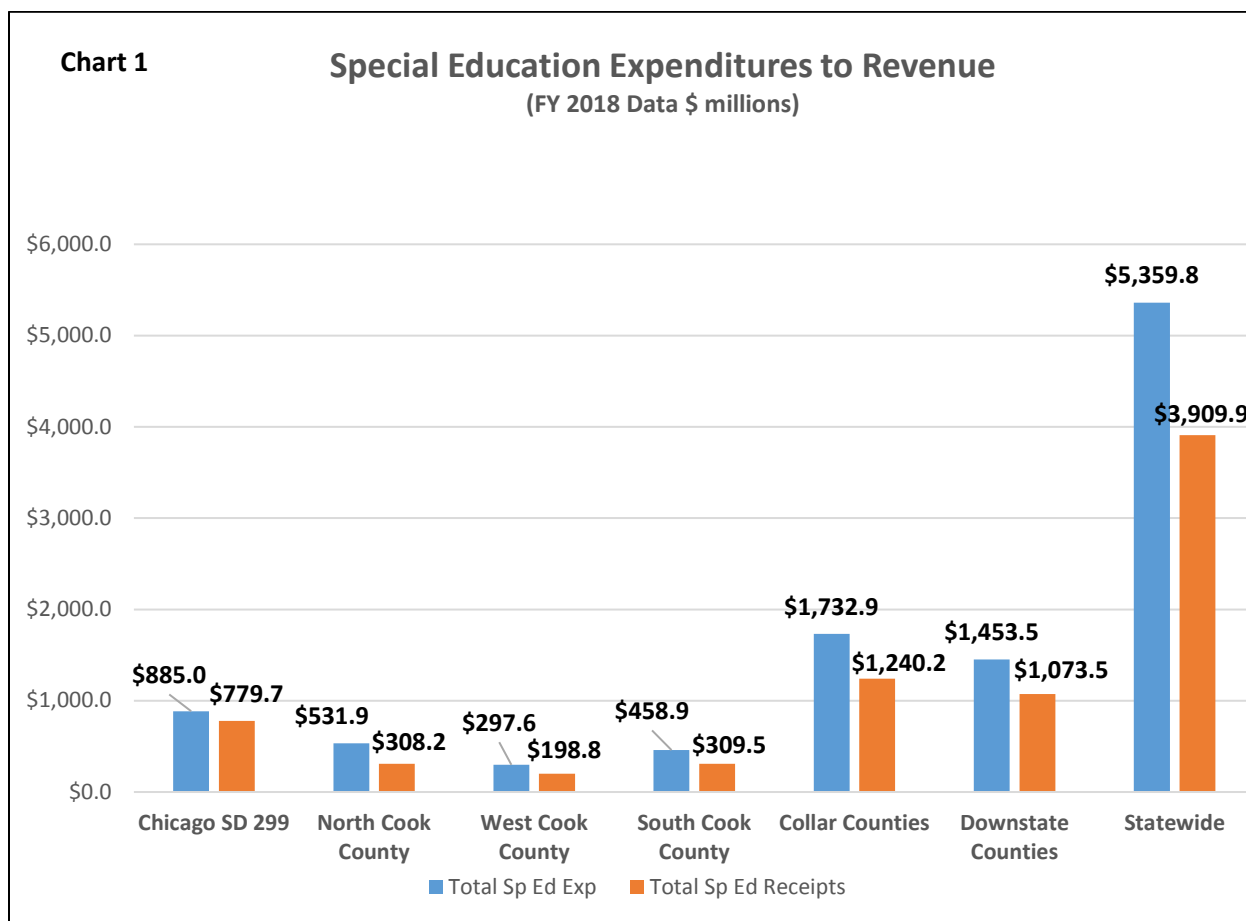
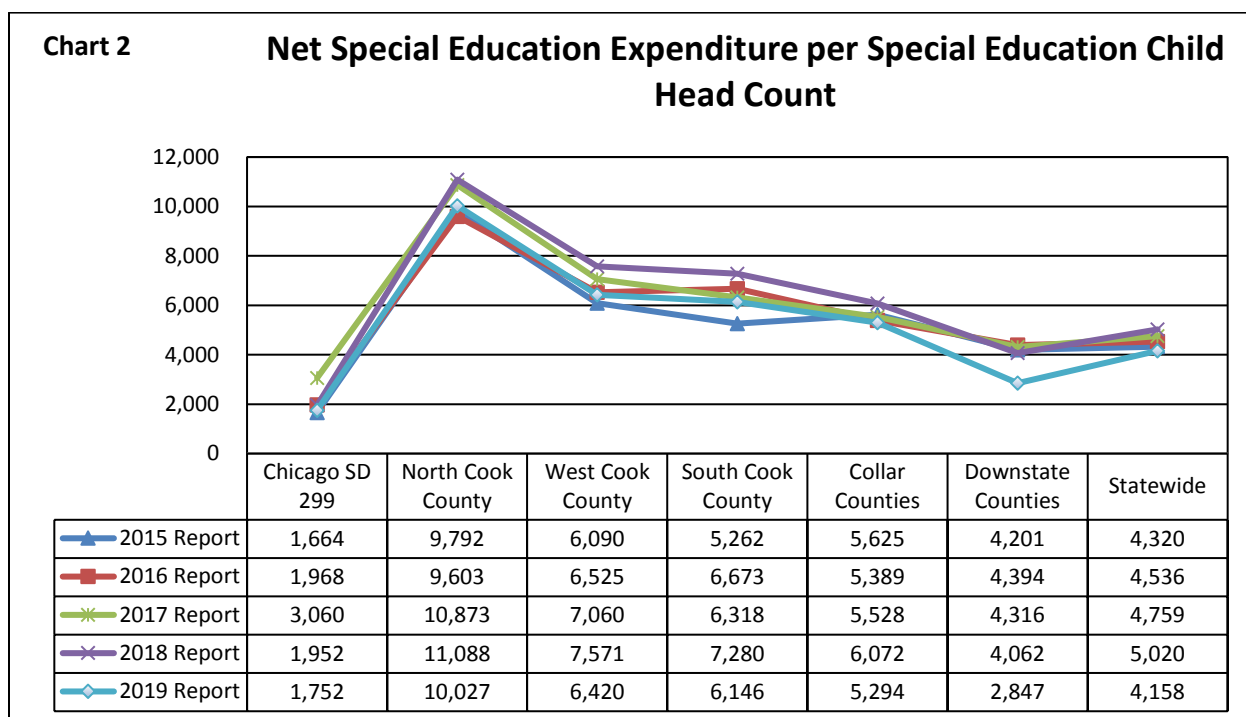


Chart 2 denotes the overall amount of net expenditures districts incur after deducting local, state, and federal revenues allocated to special education, by geographic region.



All geographic regions of the state reflected a decrease in the net special education expenditure per special education child cost for the 2019 report. This is due to the following:

- Special education expenditures increased only slightly at 2.72 percent.
- Local revenue increased at 9.38 percent.
- State revenue increased at 18.53 percent. This increase occurred because:
 - Districts received two delayed quarterly payments that they should have received in FY 2017. However, one FY 2018 payment was delayed until FY 2019.
 - Districts also received increased state funding due to the change to the Evidence-Based Funding (EBF) formula.

In Summary

The calculations for this report are limited to the data collected by ISBE and are based upon special education student counts compared to total student counts unless actual revenue or expenditures are known. This report should not be perceived as reflecting the exact amount of net special education costs incurred by each school district, but it should be noted that the methodology utilized has been consistent for all 11 years that this report has been issued. This report is not intended to denote the amount of or type of special education services school districts are providing for their students. However, this report continues to demonstrate the high costs that school districts incur to provide necessary special education services to their students. This is the first year that this report reflects that net special education expenditure over revenue decreased. It appears that this is due to increased state funding through the newly enacted EBF formula and an increase in local funds.

Expenditures in 2018 are greater than revenue for all regions of the state. See Chart 1. However, with the slight increase in expenditures for FY 2018 compared to the increase in revenue, 2018 net special education expenditures decreased to \$1.4 billion in 2018 compared to \$1.8 billion in 2017. See Table 1.

Analysis and Implications for Policy, Budget, Legislative Action, and Communications

Policy Implications: This report is based upon data accumulated by ISBE's data collection systems.

Budget Implications: None.

Legislative Action: The report will be submitted to the General Assembly and Governor by May 1, 2019.

Communication: The report will be posted on the ISBE website.

Pros and Cons of Various Actions

Pros: This report demonstrates the high costs that school districts incur to provide necessary special education services to meet the needs of their students.

Cons: The calculations for this report are limited to the existing ISBE data collection systems and should not be perceived as reflecting the exact amount of net special education costs incurred by each school district. However, consistent calculations have been utilized for all 11 reports that have been issued, producing consistent outcomes.

Superintendent's Recommendation

I recommend that the following motion be adopted:

The State Board of Education hereby authorizes the State Superintendent to forward the Special Education Expenditures and Receipts Report to the General Assembly and Governor by May 1, 2019.

Next Steps

Upon board authorization, agency staff will forward the report to the General Assembly and Governor and post the report on the ISBE website.

ILLINOIS STATE BOARD OF EDUCATION

Special Education Expenditures and Receipts Report School Code, Section 2-3.145 (105 ILCS 5/2-3.145)

May 1, 2019



Darren Reisberg
Chairman of the Board

Dr. Carmen I. Ayala
State Superintendent of Education

FORWARD

The attached report is being submitted to comply with Section 2-3.145 of the School Code [105 ILCS 5/2-3.145] as amended by Public Act 95-0555.

Section 2-3.145 mandates that the Illinois State Board of Education (ISBE) submit to the General Assembly and the Governor an annual report that designates school districts' special education expenditures, receipts, and net special education expenditures. The receipts are to be specified as local, state, and federal. The calculation utilizes data ISBE receives on school districts' Annual Financial Reports and Pupil Transportation Claims and from the Student Information System Data Warehouse (previously known as the Fall Housing Report) and the IEP-Student Tracking and Reporting system (I-Star).

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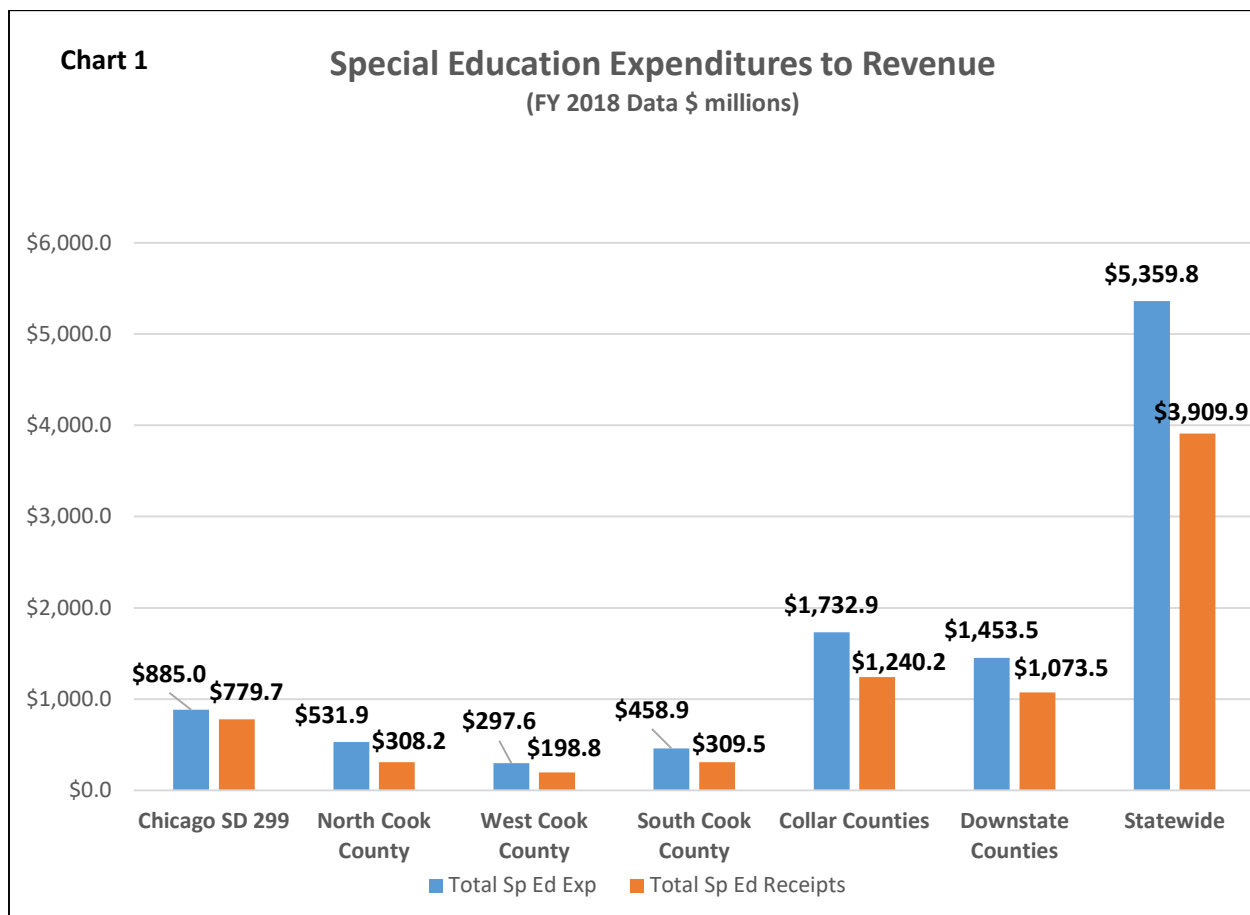
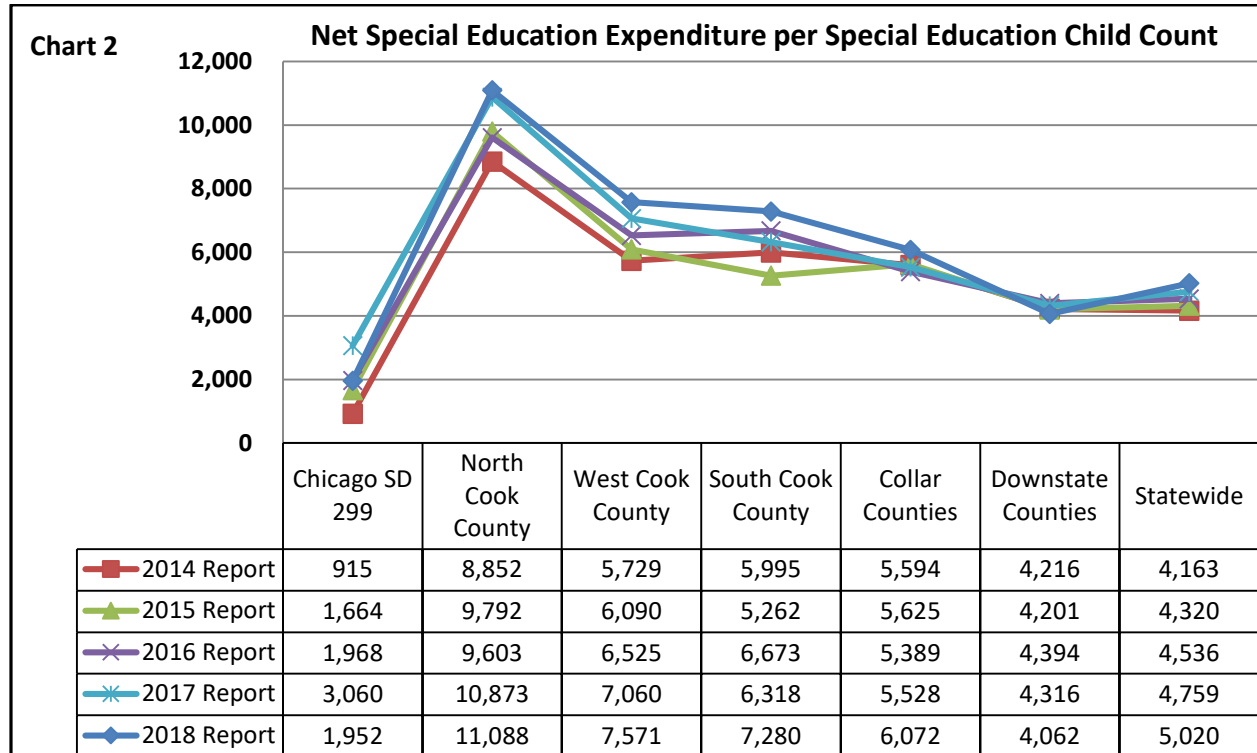


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ILLINOIS STATE BOARD OF EDUCATION

Special Education Expenditures and Receipts Report School Code, Section 2-3.145 (105 ILCS 5/2-3.145)

May 1, 2019

Alphabetical Order



Darren Reisberg
Chairman of the Board

Dr. Carmen I. Ayala
State Superintendent of Education

Illinois State Board of Education
School Business Services Division
2018 Special Education Expenditures and Receipts Report
(By District Name)

RCDT No	District Name	Tier	Capacity to	Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Net Expenditures	Special	Net	House	Senate
			Meet Expectations							Education Child Count	Expenditure Per Child Count		
33048276026	Abingdon-Avon CUSD 276	1	63%	1,269,889	254,446	620,971	10,261	885,678	384,210	176	2,183	93	47
01009262026	A-C Central CUSD 262	2	69%	583,498	133,999	241,072	85,867	460,938	122,560	102	1,202	93	47
19022004002	Addison SD 4	2	68%	10,705,863	2,067,296	4,225,296	2,001,369	8,293,960	2,411,902	780	3,092	77	39
34049125013	Adlai E Stevenson HSD 125	4	168%	18,700,364	5,475,864	2,915,294	1,386,843	9,778,001	8,922,363	456	19,567	59	30
21028091004	Akin CCSD 91	4	133%	145,428	76,692	38,162	1,333	116,187	29,241	21	1,392	117	59
13014063002	Albers SD 63	1	62%	138,306	32,319	97,555	6,707	136,581	1,725	36	48	108	54
44063019024	Alden Hebron SD 19	2	81%	1,398,368	466,760	465,330	123,334	1,055,425	342,943	66	5,196	63	32
20093017024	Allendale CCSD 17	1	58%	106,778	21,828	100,063	6,674	128,565	(21,787)	35	(622)	109	55
35050065004	Allen-Otter Creek CCSD 65	4	116%	356,371	62,918	105,218	3,160	171,296	185,075	18	10,282	75	38
07016126002	Alsip-Hazlgrn-Oaklwn SD 126	4	111%	4,658,069	2,441,980	1,566,014	285,050	4,293,044	365,025	296	1,233	27	14
03025010026	Altamont CUSD 10	1	62%	1,359,760	159,838	723,903	215,115	1,098,856	260,904	157	1,662	107	54
41057011026	Alton CUSD 11	1	61%	22,211,091	2,310,888	9,272,595	2,174,061	13,757,544	8,453,547	1580	5,350	111	56
28037225026	AlWood CUSD 225	2	86%	719,282	162,938	239,927	105,217	508,082	211,200	84	2,514	74	37
47052272026	Amboy CUSD 272	3	92%	1,266,846	293,271	461,335	55,008	809,615	457,232	113	4,046	90	45
30091037004	Anna CCSD 37	1	58%	1,339,356	122,756	745,186	68,542	936,484	402,872	217	1,857	115	58
30091081016	Anna Jonesboro CHSD 81	1	55%	607,583	123,143	371,133	15,560	509,836	97,747	98	997	118	59
28037226026	Annawan CUSD 226	2	83%	448,778	111,849	175,660	5,640	293,148	155,629	56	2,779	74	37
34049034004	Antioch CCSD 34	2	80%	8,415,222	2,618,059	3,102,999	492,192	6,213,251	2,201,971	480	4,587	61	31
34049102004	Aptakisic-Tripp CCSD 102	4	113%	7,215,633	1,854,030	1,478,936	393,410	3,726,377	3,489,256	365	9,560	59	30
07016145002	Arbor Park SD 145	1	58%	2,877,290	272,198	1,265,163	451,772	1,989,133	888,157	211	4,209	38	19
11021306026	Arcola CUSD 306	2	71%	1,128,928	161,510	693,754	35,815	891,079	237,849	113	2,105	102	51
39055001026	Argenta-Oreana CUSD 1	2	70%	1,090,875	206,028	442,147	158,551	806,725	284,149	158	1,798	101	51
07016217016	Argo CHSD 217	1	60%	8,471,452	3,330,592	2,085,854	344,843	5,761,289	2,710,163	268	10,113	21	11
05016025002	Arlington Heights SD 25	4	101%	18,744,832	3,936,474	4,264,203	1,542,443	9,743,119	9,001,713	911	9,881	53	27
54092225017	Armstrong Twp HSD 225	4	151%	181,880	100,059	50,372	0	150,430	31,450	11	2,859	106	53
54092061003	Armstrong-Ellis Cons SD 61	4	135%	112,726	27,031	60,097	0	87,128	25,598	11	2,327	106	53
11021305026	Arthur CUSD 305	2	84%	1,697,950	453,226	873,334	64,351	1,390,911	307,039	245	1,253	102	51
13095015004	Ashley CCSD 15	2	65%	225,171	24,247	118,358	19,560	162,165	63,006	46	1,370	115	58
47052275026	Ashton-Franklin Center CUSD 275	2	85%	796,789	209,759	347,872	17,795	575,426	221,363	76	2,913	90	45
26029001026	Astoria CUSD 1	1	62%	511,409	63,581	297,347	21,169	382,098	129,311	66	1,959	93	47
51065213026	Athens CUSD 213	2	68%	1,530,580	291,129	896,464	225,573	1,413,166	117,414	210	559	87	44
07016125002	Atwood Heights SD 125	2	69%	2,574,607	696,746	999,047	141,210	1,837,003	737,605	144	5,122	27	14
51084010026	Auburn CUSD 10	1	59%	1,880,812	253,457	964,428	300,830	1,518,715	362,097	234	1,547	99	50
31045131022	Aurora East USD 131	1	51%	39,098,514	2,507,603	18,803,156	5,639,850	26,950,608	12,147,906	2240	5,423	83	42
31045129022	Aurora West USD 129	1	57%	35,055,328	12,360,499	13,901,425	5,300,100	31,562,024	3,493,305	2118	1,649	83	42
13014021002	Aviston SD 21	2	69%	168,775	31,178	205,486	6,701	243,365	(74,590)	72	(1,036)	108	54
05016037002	Avoca SD 37	4	151%	2,746,100	364,420	381,357	142,127	887,905	1,858,196	87	21,359	17	9
51084005026	Ball Chatham CUSD 5	2	78%	6,460,385	1,306,337	3,125,022	1,450,139	5,881,498	578,887	617	938	99	50
34049106002	Bannockburn SD 106	4	256%	734,860	222,066	78,906	29,723	330,695	404,165	24	16,840	58	29
34049220026	Barrington CUSD 220	4	107%	33,327,986	7,256,451	9,348,961	2,899,497	19,504,909	13,823,077	1747	7,912	51	26
13014057002	Bartelso SD 57	2	65%	69,050	14,149	54,593	5,908	74,650	(5,600)	29	(193)	108	54
48072066002	Bartonville SD 66	1	60%	643,827	327,262	181,442	27,753	536,457	107,370	71	1,512	92	46
31045101022	Batavia USD 101	3	92%	18,713,862	9,757,787	5,218,230	2,304,008	17,280,024	1,433,838	1030	1,392	49	25
34049003004	Beach Park CCSD 3	1	59%	7,397,810	2,389,190	3,128,737	721,264	6,239,191	1,158,619	490	2,365	61	31
01009015026	Beardstown CUSD 15	1	52%	2,681,159	115,846	1,855,442	38,145	2,009,433	671,726	334	2,011	93	47
03025020026	Beecher City CUSD 20	2	90%	352,452	92,707	194,598	9,725	297,030	55,422	61	909	107	54
56099200U26	Beecher CUSD 200U	2	75%	2,559,330	1,497,702	960,213	145,055	2,602,970	(43,640)	188	(232)	34	17
50082119002	Belle Valley SD 119	1	56%	2,437,638	300,206	1,366,331	325,491	1,992,028	445,610	307	1,451	114	57
50082118002	Belleville SD 118	1	57%	11,741,453	839,902	6,407,384	1,456,833	8,704,119	3,037,334	1098	2,766	113	57
50082201017	Belleville Twp HSD 201	1	55%	13,873,605	2,251,595	6,493,402	1,024,335	9,769,332	4,104,272	997	4,117	113	57

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			Meet Expectations							Education Child Count	Expenditure Per Child Count		
06016088002	Bellwood SD 88	1	60%	7,423,379	863,358	3,463,794	443,227	4,770,379	2,653,001	433	6,127	7	4
04004100026	Belvidere CUSD 100	1	60%	21,664,383	4,846,274	10,220,968	2,964,058	18,031,300	3,633,083	1599	2,272	69	35
39074005026	Bement CUSD 5	3	92%	278,361	190,438	182,612	0	373,050	(94,689)	84	(1,127)	101	51
19022025002	Benjamin SD 25	4	133%	2,408,192	1,115,431	522,458	311,280	1,949,169	459,024	113	4,062	42	21
19022002002	Bensenville SD 2	2	88%	6,169,974	3,937,321	1,637,373	680,435	6,255,129	(85,155)	379	(225)	77	39
21028047004	Benton CCSD 47	1	57%	2,289,128	179,667	1,210,466	166,771	1,556,904	732,224	277	2,643	117	59
21028103013	Benton Cons HSD 103	1	52%	1,093,759	237,466	552,308	60,552	850,326	243,433	89	2,735	117	59
06016087002	Berkeley SD 87	1	56%	10,168,847	1,361,303	2,876,242	807,044	5,044,589	5,124,258	589	8,700	7	4
06016098002	Berwyn North SD 98	1	58%	9,779,685	520,165	4,980,631	1,327,864	6,828,660	2,951,025	735	4,015	24	12
06016100002	Berwyn South SD 100	1	51%	9,910,632	1,169,921	4,237,198	1,471,328	6,878,447	3,032,185	682	4,446	24	12
41057008026	Bethalto CUSD 8	1	59%	4,448,443	331,137	2,486,072	827,664	3,644,873	803,571	432	1,860	111	56
13041082002	Bethel SD 82	1	55%	243,121	36,507	155,393	54,890	246,790	(3,669)	49	(75)	115	58
34049038002	Big Hollow SD 38	1	62%	3,833,787	490,314	1,471,670	274,304	2,236,288	1,597,498	313	5,104	62	31
54092001026	Bismarck Henning CUSD	1	63%	809,038	123,816	499,224	17,603	640,643	168,396	108	1,559	106	53
07016206017	Bloom Twp HSD 206	1	53%	12,755,136	2,156,428	4,251,915	1,111,060	7,519,402	5,235,734	650	8,055	80	40
19022013002	Bloomington SD 13	4	113%	3,927,765	812,237	623,584	457,698	1,893,519	2,034,246	205	9,923	45	23
17064087025	Bloomington SD 87	2	77%	11,280,607	2,594,583	4,309,287	1,530,000	8,433,870	2,846,737	1029	2,767	88	44
17020018026	Blue Ridge CUSD 18	2	87%	2,267,549	383,608	768,514	94,869	1,246,991	1,020,558	120	8,505	101	51
13041318027	Bluford Unit School District 318	1	63%	538,179	64,901	328,913	6,164	399,978	138,201	75	1,843	115	58
03003002026	Bond County CUSD 2	1	62%	3,822,642	386,119	1,737,198	514,317	2,637,633	1,185,008	463	2,559	107	54
32046053002	Bourbonnais SD 53	2	65%	5,323,450	759,673	1,881,202	649,394	3,290,270	2,033,180	498	4,083	79	40
24032075002	Braceville SD 75	1	62%	474,554	27,463	208,668	18,058	254,189	220,364	31	7,109	79	40
28088001026	Bradford CUSD 1	4	107%	435,390	222,276	178,949	8,380	409,605	25,785	54	477	73	37
32046307016	Bradley Bourbonnais CHSD 307	1	57%	5,055,104	819,225	2,105,226	572,825	3,497,276	1,557,828	349	4,464	79	40
32046061002	Bradley SD 61	1	64%	4,519,679	705,667	2,243,245	484,898	3,433,810	1,085,869	310	3,503	79	40
13014012004	Breese ESD 12	2	72%	709,652	98,195	341,988	104,133	544,316	165,335	154	1,074	108	54
07016228016	Bremen CHSD 228	1	54%	19,819,133	6,395,193	7,172,544	1,307,788	14,875,525	4,943,608	920	5,373	30	15
48072309026	Brimfield CUSD 309	2	85%	1,179,274	415,312	431,522	84,371	931,205	248,069	90	2,756	73	37
06016095002	Brookfield Lagrange Park SD 95	2	80%	2,834,029	1,179,114	828,864	105,123	2,113,101	720,928	158	4,563	24	12
50082188022	Brooklyn UD 188	1	62%	219,163	21,816	130,114	0	151,930	67,233	20	3,362	113	57
07016167002	Brookwood SD 167	1	58%	2,907,275	533,306	1,333,374	355,095	2,221,776	685,499	170	4,032	29	15
01005001026	Brown County CUSD 1	2	67%	1,109,717	151,043	469,714	36,262	657,019	452,698	155	2,921	93	47
03026201026	Brownstown CUSD 201	1	56%	757,333	43,512	376,350	134,315	554,177	203,156	85	2,390	107	54
40007042026	Brussels CUSD 42	2	84%	156,913	40,057	70,725	11,050	121,831	35,082	30	1,169	100	50
21044043003	Buncombe Cons SD 43	2	67%	91,655	11,188	52,386	4,192	67,767	23,889	18	1,327	118	59
40056008026	Bunker Hill CUSD 8	1	60%	961,186	98,859	425,257	232,520	756,636	204,550	133	1,538	95	48
07016111002	Burbank SD 111	1	61%	8,970,006	3,076,559	3,142,192	608,123	6,826,874	2,143,131	654	3,277	23	12
28006340026	Bureau Valley CUSD 340	2	73%	2,774,138	348,884	1,157,009	216,209	1,722,102	1,052,036	272	3,868	74	37
07016154502	Burnham SD 154-5	1	53%	467,979	70,475	212,272	56,076	338,823	129,156	22	5,871	33	17
26062170026	Bushnell Prairie City CUSD 170	2	66%	1,555,744	216,329	1,199,600	78,126	1,494,055	61,690	186	332	93	47
19022053002	Butler SD 53	4	164%	1,897,686	432,258	334,386	66,332	832,977	1,064,710	78	13,650	47	24
47071226026	Byron CUSD 226	4	125%	4,213,150	1,325,414	1,166,728	438,171	2,930,313	1,282,837	269	4,769	90	45
50082187026	Cahokia CUSD 187	2	67%	12,503,599	370,447	6,541,540	1,316,174	8,228,161	4,275,438	993	4,306	114	57
30002001022	Cairo USD 1	2	70%	1,150,354	60,589	627,266	50,480	738,334	412,019	100	4,120	118	59
40007040026	Calhoun CUSD 40	1	62%	748,820	100,378	374,122	52,150	526,650	222,170	128	1,736	100	50
07016155002	Calumet City SD 155	1	62%	4,713,848	276,761	1,656,977	324,242	2,257,980	2,455,868	235	10,451	34	17
07016132002	Calumet Public SD 132	1	63%	3,547,203	246,307	1,647,158	31,185	1,924,650	1,622,553	161	10,078	28	14
28037227026	Cambridge CUSD 227	2	71%	627,652	130,273	283,717	18,661	432,652	195,000	76	2,566	74	37
26029066025	Canton Union SD 66	1	59%	5,366,109	758,862	2,747,438	398,809	3,905,108	1,461,001	546	2,676	91	46
49081036002	Carbon Cliff-Barstow SD 36	2	66%	684,743	55,843	366,720	78,566	501,128	183,614	62	2,962	71	36

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30039165016	Carbondale CHSD 165	2	71%	2,198,857	661,913	645,563	128,371	1,435,847	763,010	191	3,995	115	58
30039095002	Carbondale ESD 95	2	76%	4,137,377	827,708	1,314,035	388,795	2,530,538	1,606,839	319	5,037	115	58
40056001026	Carlinville CUSD 1	1	61%	2,149,948	362,796	999,305	55,830	1,417,931	732,017	339	2,159	95	48
13014001026	Carlyle CUSD 1	2	68%	1,763,452	279,201	861,058	247,872	1,388,131	375,321	243	1,545	108	54
20097005026	Carmi-White County CUSD 5	1	61%	2,723,581	1,557,778	1,412,606	313,386	3,283,770	(560,189)	327	(1,713)	109	55
20083002026	Carrier Mills-Stonefort CUSD 2	1	58%	842,703	59,419	508,752	42,846	611,017	231,687	129	1,796	118	59
40031001026	Carrollton CUSD 1	2	68%	1,103,497	144,667	528,053	108,770	781,489	322,007	119	2,706	100	50
21100005026	Carterville CUSD 5	1	61%	2,185,574	272,718	957,650	13,319	1,243,687	941,887	409	2,303	117	59
26034317004	Carthage ESD 317	1	64%	550,911	64,340	258,150	24,489	346,979	203,932	74	2,756	94	47
44063026004	Cary CCSD 26	2	81%	7,481,143	1,805,210	1,957,211	878,927	4,641,348	2,839,795	541	5,249	52	26
11012004C26	Casey-Westfield CUSD 4C	1	60%	1,398,788	145,035	829,896	172,286	1,147,217	251,572	168	1,497	110	55
19022063002	Cass SD 63	4	105%	3,066,517	453,610	538,240	258,575	1,250,426	1,816,091	112	16,215	82	41
07016146004	CCSD 146	4	108%	8,872,674	2,073,294	1,650,362	1,002,917	4,726,573	4,146,101	543	7,636	38	19
07016168004	CCSD 168	1	60%	4,293,928	358,926	1,825,450	643,818	2,828,193	1,465,735	285	5,143	33	17
19022180004	CCSD 180	4	114%	4,534,312	667,921	1,214,206	369,402	2,251,528	2,282,784	127	17,975	82	41
30073204004	CCSD 204	2	77%	119,610	30,137	60,590	8,521	99,248	20,362	26	783	116	58
05016062004	CCSD 62	4	118%	21,240,508	8,224,656	4,520,362	2,001,881	14,746,900	6,493,608	951	6,828	55	28
19022089004	CCSD 89	3	97%	7,831,619	1,783,276	1,679,532	99,882	3,562,690	4,268,929	347	12,302	48	24
19022093004	CCSD 93	4	109%	13,725,301	7,603,889	2,716,474	422,352	10,742,715	2,982,586	659	4,526	45	23
19022066002	Center Cass SD 66	3	96%	2,777,867	486,889	662,020	301,323	1,450,232	1,327,635	146	9,093	82	41
11087021026	Central A & M CUD 21	2	72%	1,533,902	236,009	1,210,481	283,592	1,730,083	(196,181)	156	(1,258)	95	48
13014071016	Central CHSD 71	2	74%	1,001,823	268,896	409,459	43,927	722,282	279,542	97	2,882	108	54
13058133002	Central City SD 133	1	55%	488,763	26,722	340,110	32,528	399,360	89,403	114	784	107	54
01001003026	Central CUSD 3	1	62%	1,340,364	169,671	747,605	188,098	1,105,374	234,991	197	1,193	94	47
31045301026	Central CUSD 301	2	81%	9,351,909	6,108,033	2,906,636	1,061,673	10,076,341	(724,433)	576	(1,258)	70	35
32038004026	Central CUSD 4	2	67%	1,864,607	286,580	784,579	337,592	1,408,750	455,857	188	2,425	106	53
50082104002	Central SD 104	2	81%	1,281,803	307,162	441,467	122,156	870,785	411,019	142	2,894	112	56
53090051002	Central SD 51	2	74%	1,831,574	289,777	754,991	124,612	1,169,380	662,194	210	3,153	88	44
07016110002	Central Stickney SD 110	4	117%	1,002,213	250,919	211,866	54,182	516,967	485,246	65	7,465	1	1
13058200017	Centralia HSD 200	1	51%	2,614,495	436,476	2,885,828	121,829	3,444,132	(829,637)	230	(3,607)	107	54
13058135002	Centralia SD 135	1	62%	3,956,682	320,447	2,092,465	466,166	2,879,078	1,077,604	480	2,245	107	54
30077100026	Century CUSD 100	1	58%	525,893	29,856	331,184	12,704	373,745	152,148	74	2,056	118	59
39074100026	Cerro Gordo CUSD 100	2	76%	493,846	91,440	249,739	124,408	465,587	28,259	64	442	101	51
08008399026	Chadwick-Milledgeville CUSD 399	2	74%	534,493	131,668	281,949	39,098	452,715	81,778	69	1,185	89	45
09010004026	Champaign CUSD 4	2	90%	28,606,781	5,745,963	9,526,073	3,737,556	19,009,592	9,597,188	1736	5,528	103	52
56099088002	Chaney-Monge SD 88	1	52%	1,850,098	279,817	899,592	122,124	1,301,533	548,565	101	5,431	86	43
56099017002	Channahon SD 17	4	123%	2,241,791	1,521,690	455,474	1,074	1,978,238	263,553	183	1,440	86	43
11015001026	Charleston CUSD 1	2	65%	6,560,129	1,180,098	2,541,425	372,276	4,093,799	2,466,329	635	3,884	110	55
45079139026	Chester CUSD 139	1	60%	1,926,311	202,525	977,146	210,941	1,390,612	535,699	239	2,241	116	58
45079122019	Chester N HSD 122	1	46%	26,369	5,909	21,703	0	27,612	(1,243)	1	(1,243)	116	58
17054061004	Chester-East Lincoln CCSD 61	2	86%	453,577	127,965	147,823	66,694	342,482	111,095	49	2,267	87	44
07016170002	Chicago Heights SD 170	1	58%	7,354,914	947,055	4,599,485	1,075,484	6,622,024	732,890	589	1,244	80	40
07016127502	Chicago Ridge SD 127-5	1	50%	4,222,755	929,864	2,528,705	310,540	3,769,109	453,646	286	1,586	36	18
21028099026	Christopher USD 99	1	57%	1,508,362	58,526	946,917	164,439	1,169,882	338,480	186	1,820	117	59
34049117016	CHSD 117	2	79%	11,321,342	3,191,040	4,632,213	326,094	8,149,348	3,171,994	431	7,360	61	31
34049128016	CHSD 128	4	171%	14,336,437	8,984,007	2,106,689	716,767	11,807,463	2,528,973	400	6,322	59	30
44063155016	CHSD 155	2	72%	15,384,568	5,884,055	3,823,947	1,505,020	11,213,022	4,171,546	863	4,834	66	33
07016218016	CHSD 218	2	71%	25,416,939	7,032,316	6,253,467	721,847	14,007,630	11,409,309	969	11,774	36	18
19022094016	CHSD 94	2	65%	7,008,853	1,733,717	2,045,784	600,157	4,379,658	2,629,195	318	8,268	49	25
19022099016	CHSD 99	4	113%	18,393,359	6,292,575	3,664,938	1,608,771	11,566,284	6,827,075	737	9,263	81	41

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06016099002	Cicero SD 99	1	56%	30,937,966	879,521	17,352,432	3,998,876	22,230,829	8,707,137	1862	4,676	24	12
32038006026	Cissna Park CUSD 6	2	69%	327,985	81,790	104,483	6,387	192,660	135,325	53	2,553	106	53
15016299025	City of Chicago SD 299	1	63%	884,997,897	179,493,387	475,152,070	125,046,661	779,692,118	105,305,779	60107	1,752	5	3
12013010026	Clay City CUSD 10	1	64%	335,068	58,823	206,648	5,412	270,883	64,185	56	1,146	109	55
17020015026	Clinton CUSD 15	4	105%	4,659,652	1,056,583	1,791,903	548,251	3,396,737	1,262,915	430	2,937	101	51
24032001026	Coal City CUSD 1	4	101%	4,997,105	1,224,042	1,627,594	292,827	3,144,463	1,852,642	350	5,293	79	40
30091017022	Cobden SUD 17	1	61%	863,317	55,191	568,888	44,045	668,125	195,192	102	1,914	115	58
41057010026	Collinsville CUSD 10	1	61%	14,924,737	2,015,452	7,223,722	1,997,455	11,236,629	3,688,107	1266	2,913	112	56
28037190002	Colona SD 190	1	63%	706,905	82,747	368,138	90,601	541,487	165,418	97	1,705	71	36
45067004026	Columbia CUSD 4	2	84%	2,220,760	593,343	1,091,053	491,579	2,175,974	44,785	287	156	116	58
05016059004	Comm Cons SD 59	3	98%	25,194,611	6,210,804	5,632,912	2,376,565	14,220,281	10,974,330	1217	9,018	55	28
07016230013	Cons HSD 230	3	94%	31,350,009	9,533,340	9,376,641	2,018,907	20,928,888	10,421,121	1054	9,887	35	18
07016130002	Cook County SD 130	1	56%	12,370,796	3,032,068	4,752,006	986,855	8,770,928	3,599,867	703	5,121	27	14
17053426004	Cornell CCSD 426	2	84%	197,080	46,916	60,540	12,280	119,736	77,343	25	3,094	106	53
45079001022	Coulterville USD 1	1	62%	321,840	42,593	230,906	41,321	314,820	7,020	48	146	116	58
07016160002	Country Club Hills SD 160	1	62%	5,196,950	682,396	2,518,103	410,566	3,611,065	1,585,884	235	6,748	38	19
30091043004	County of Union Sch Dist No43	1	59%	570,469	45,117	375,011	20,000	440,128	130,342	121	1,077	115	58
04101320026	County of Winnebago SD 320	1	57%	1,920,066	250,754	907,734	322,057	1,480,545	439,521	149	2,950	69	35
53102122017	County of Woodford School	2	76%	1,768,008	488,523	493,552	304,032	1,286,107	481,901	111	4,341	73	37
11087003A26	Cowden-Herrick CUSD 3A	1	61%	716,030	38,620	371,078	204,419	614,118	101,913	61	1,671	102	51
21100003026	Crab Orchard CUSD 3	1	58%	612,792	79,648	289,942	3,252	372,842	239,950	108	2,222	117	59
32038249026	Crescent Iroquois CUSD 249	4	112%	79,025	41,531	34,179	0	75,711	3,314	24	138	106	53
47071161004	Creston CCSD 161	4	103%	81,446	36,631	38,107	1,760	76,498	4,948	13	381	90	45
53090076002	Creve Coeur SD 76	1	64%	1,756,179	123,383	1,022,515	181,752	1,327,650	428,528	170	2,521	91	46
44063047004	Crystal Lake CCSD 47	2	79%	22,229,251	5,382,056	6,121,414	2,396,170	13,899,640	8,329,611	1354	6,152	64	32
11018077026	Cumberland CUSD 77	1	59%	1,454,907	137,726	828,361	139,855	1,105,942	348,964	172	2,029	110	55
19022200026	CUSD 200	3	90%	43,150,660	10,596,960	12,622,206	4,395,196	27,614,362	15,536,298	2277	6,823	42	21
19022201026	CUSD 201	4	127%	7,009,865	2,567,740	1,155,156	548,155	4,271,051	2,738,813	273	10,032	47	24
26029003026	CUSD 3 Fulton County	2	67%	1,041,795	164,077	469,257	58,122	691,456	350,339	99	3,539	91	46
31045300026	CUSD 300	2	67%	61,336,139	32,666,215	17,106,748	7,798,134	57,571,097	3,765,042	3543	1,063	65	33
24047308026	CUSD 308	1	63%	49,254,890	16,238,540	18,547,128	4,859,090	39,644,758	9,610,132	2761	3,481	97	49
01001004026	CUSD 4	2	68%	1,107,217	166,157	701,116	192,128	1,059,401	47,816	143	334	94	47
21044064002	Cypress SD 64	1	62%	122,147	8,727	97,273	12,577	118,578	3,569	26	137	118	59
08089201026	Dakota CUSD 201	2	72%	1,123,933	197,612	476,779	356,696	1,031,087	92,846	106	876	89	45
26034327004	Dallas ESD 327	2	71%	385,528	25,384	167,825	0	193,209	192,319	34	5,656	94	47
28006098002	Dalzell SD 98	1	60%	94,295	7,865	61,154	4,405	73,424	20,871	13	1,605	76	38
13014062002	Damiansville SD 62	2	72%	64,084	14,286	37,610	0	51,896	12,188	14	871	108	54
54092118024	Danville CCSD 118	1	60%	11,073,706	863,145	5,724,279	2,205,268	8,792,692	2,281,014	1084	2,104	104	52
19022061002	Darien SD 61	2	80%	5,284,265	909,704	1,314,412	200,486	2,424,602	2,859,663	262	10,915	81	41
39055061025	Decatur SD 61	1	62%	20,916,909	1,175,843	8,334,005	1,946,828	11,456,676	9,460,233	1928	4,907	96	48
53090701026	Deer Creek-Mackinaw CUSD 701	2	70%	2,060,881	240,434	1,042,418	180,934	1,463,786	597,095	153	3,903	88	44
35050082004	Deer Park CCSD 82	4	104%	185,905	64,873	52,419	8,681	125,973	59,932	19	3,154	76	38
34049109002	Deerfield SD 109	4	144%	10,440,906	2,348,609	1,762,919	557,444	4,668,972	5,771,934	417	13,842	58	29
16019428026	DeKalb CUSD 428	1	58%	22,085,696	7,708,955	8,403,084	2,336,129	18,448,168	3,637,528	1263	2,880	70	35
39074057026	Deland-Weldon CUSD 57	4	112%	308,783	120,483	93,008	45,184	258,675	50,108	34	1,474	101	51
53090703026	Delavan CUSD 703	2	72%	1,198,737	302,321	581,905	178,436	1,062,662	136,075	130	1,047	87	44
28006103022	DePue USD 103	1	55%	781,910	26,551	510,376	46,703	583,630	198,279	93	2,132	76	38
30039086003	DeSoto Cons SD 86	1	63%	378,378	54,125	223,869	22,136	300,129	78,248	55	1,423	115	58
34049076002	Diamond Lake SD 76	2	83%	3,158,868	1,203,987	988,523	263,966	2,456,476	702,393	185	3,797	51	26
03025030026	Dieterich CUSD 30	1	58%	549,063	59,736	368,171	8,382	436,289	112,774	79	1,428	109	55

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35050017504	Dimmick Comm Cons SD #175	4	124%	187,270	70,290	60,419	29,416	160,125	27,145	22	1,234	76	38
53090050002	District 50 Schools	1	61%	2,139,657	219,157	1,258,858	151,371	1,629,386	510,271	173	2,950	91	46
47052170022	Dixon USD 170	2	68%	7,333,648	1,504,421	2,626,389	437,283	4,568,093	2,765,555	558	4,956	90	45
07016148002	Dolton SD 148	1	64%	6,042,324	403,443	3,194,651	1,161,409	4,759,503	1,282,821	399	3,215	30	15
07016149002	Dolton SD 149	1	62%	6,824,495	1,505,624	3,339,785	200,255	5,045,664	1,778,831	485	3,668	34	17
30091066022	Dongola USD 66	1	58%	645,282	50,076	366,934	22,428	439,438	205,843	96	2,144	118	59
32038003026	Donovan CUSD 3	2	72%	518,297	122,149	193,452	0	315,602	202,695	60	3,378	106	53
19022058002	Downers Grove GSD 58	3	97%	17,622,307	2,753,068	4,049,897	1,619,052	8,422,017	9,200,290	905	10,166	81	41
30073300026	Du Quoin CUSD 300	1	56%	2,635,288	305,015	1,408,899	238,244	1,952,159	683,129	325	2,102	115	58
48072323026	Dunlap CUSD 323	2	89%	6,548,140	1,554,993	2,256,320	294,249	4,105,562	2,442,578	659	3,706	73	37
19022088016	DuPage HSD 88	2	89%	13,780,668	3,814,725	3,747,039	1,258,030	8,819,794	4,960,874	607	8,173	77	39
50082196026	Dupo CUSD 196	1	57%	2,014,396	200,347	1,211,986	282,004	1,694,337	320,059	239	1,339	116	58
04101322026	Durand CUSD 322	4	101%	1,777,736	1,709,688	533,122	159,032	2,401,842	(624,107)	97	(6,434)	89	45
17053232002	Dwight Common SD 232	2	78%	1,426,900	286,347	365,808	21,664	673,819	753,081	104	7,241	106	53
17053230017	Dwight Twp HSD 230	2	73%	576,467	191,259	281,322	5,215	477,795	98,672	40	2,467	106	53
35050009026	Earlville CUSD 9	2	73%	1,073,998	254,557	428,284	122,749	805,590	268,408	94	2,855	90	45
41057013002	East Alton SD 13	1	57%	2,258,544	139,366	1,108,039	308,332	1,555,737	702,807	222	3,166	111	56
41057014016	East Alton-Wood River CHSD 14	1	52%	1,387,920	347,047	442,623	147,654	937,324	450,595	133	3,388	111	56
47098020002	East Coloma - Nelson CESD 20	2	68%	534,398	123,953	251,590	10,282	385,824	148,574	63	2,358	71	36
08043119022	East Dubuque USD 119	2	78%	926,408	174,734	439,542	348,695	962,971	(36,563)	115	(318)	89	45
05016063002	East Maine SD 63	2	82%	10,237,720	2,019,597	2,796,931	1,382,492	6,199,020	4,038,700	586	6,892	20	10
49081037002	East Moline SD 37	1	56%	6,187,580	819,837	2,549,063	728,117	4,097,017	2,090,563	533	3,922	72	36
53090309016	East Peoria CHSD 309	2	73%	3,677,294	684,497	878,416	294,659	1,857,572	1,819,722	207	8,791	91	46
53090086002	East Peoria SD 86	2	85%	4,554,997	1,219,193	1,563,735	438,106	3,221,034	1,333,963	425	3,139	91	46
05016073002	East Prairie SD 73	4	104%	1,948,616	625,837	444,034	0	1,069,872	878,744	81	10,849	16	8
08008308026	Eastland CUSD 308	4	103%	901,176	300,108	338,250	13,524	651,882	249,294	90	2,770	89	45
11023006026	Edgar County CUD 6	2	85%	649,262	187,026	269,029	45,570	501,624	147,638	88	1,678	102	51
03011004026	Edinburg CUSD 4	2	75%	391,363	91,725	117,372	35,616	244,712	146,651	66	2,222	96	48
20024001026	Edwards County CUSD 1	1	62%	1,611,933	146,293	891,783	100,488	1,138,563	473,370	185	2,559	109	55
41057007026	Edwardsville CUSD 7	2	82%	10,765,874	2,149,364	4,034,227	1,585,362	7,768,953	2,996,921	1010	2,967	112	56
03025040026	Effingham CUSD 40	2	78%	5,438,319	904,893	2,167,051	281,825	3,353,768	2,084,551	591	3,527	107	54
30002005026	Egyptian CUSD 5	1	64%	654,579	36,760	404,468	26,337	467,565	187,014	81	2,309	118	59
53102011026	El Paso-Gridley CUSD 11	2	76%	2,267,570	358,627	978,819	238,252	1,575,698	691,872	189	3,661	106	53
20083004026	Eldorado CUSD 4	1	56%	1,708,910	148,135	1,084,759	55,413	1,288,307	420,603	250	1,682	118	59
19022205026	Elmhurst SD 205	4	101%	27,915,146	8,477,830	6,438,262	2,798,658	17,714,750	10,200,396	1461	6,982	47	24
48072322026	Elmwood CUSD 322	2	72%	938,954	357,389	482,626	38,984	878,999	59,955	102	588	73	37
06016401026	Elmwood Park CUSD 401	2	65%	9,575,485	3,570,562	2,740,420	748,575	7,059,557	2,515,928	619	4,065	78	39
30039196026	Elverado CUSD 196	1	61%	923,994	69,547	581,667	7,656	658,869	265,124	122	2,173	115	58
56099203004	Elwood CCSD 203	2	72%	1,017,011	193,635	331,044	2,364	527,043	489,968	71	6,901	86	43
34049033002	Emmons SD 33	4	110%	666,096	149,365	200,120	36,460	385,945	280,151	35	8,004	61	31
47098001026	Erie CUSD 1	4	153%	2,114,891	837,069	418,296	110,752	1,366,118	748,773	118	6,346	71	36
07016159002	ESD 159	3	94%	5,625,808	1,534,095	2,169,408	658,114	4,361,617	1,264,191	291	4,344	38	19
47071269004	Eswood CCSD 269	4	105%	141,693	62,521	51,724	50,703	164,948	(23,254)	24	(969)	90	45
53102140026	Eureka CUD 140	2	74%	2,612,498	370,572	1,094,173	362,126	1,826,872	785,627	187	4,201	106	53
05016065004	Evanston CCSD 65	3	96%	26,791,251	8,355,325	9,088,721	2,786,092	20,230,138	6,561,114	1144	5,735	18	9
05016202017	Evanston Twp HSD 202	4	134%	15,849,511	5,013,173	2,143,402	2,064,897	9,221,472	6,628,039	528	12,553	18	9
07016231016	Evergreen Park CHSD 231	3	94%	4,191,672	1,668,470	1,306,633	156,432	3,131,535	1,060,137	126	8,414	36	18
07016124002	Evergreen Park ESD 124	2	84%	6,259,635	2,490,750	1,780,182	392,542	4,663,474	1,596,161	348	4,587	36	18
21028115004	Ewing Northern CCSD 115	2	66%	289,231	43,275	140,830	22,280	206,385	82,846	42	1,973	117	59
20096225016	Fairfield Comm H S Dist 225	1	54%	853,609	82,696	410,275	57,070	550,041	303,568	66	4,600	109	55

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20096112004	Fairfield PSD 112	1	58%	1,164,344	137,017	709,240	106,717	952,974	211,370	181	1,168	109	55
56099089002	Fairmont SD 89	1	63%	1,481,745	496,464	625,455	108,908	1,230,827	250,918	93	2,698	85	43
05016072002	Fairview SD 72	4	123%	2,837,527	1,560,915	491,332	55,645	2,107,892	729,635	193	3,780	16	8
48072265026	Farmington Central CUSD 265	2	66%	2,412,135	371,905	1,129,879	120,516	1,622,300	789,835	204	3,872	91	46
13041099004	Farrington CCSD 99	1	64%	123,081	12,503	80,478	4,272	97,253	25,828	14	1,845	115	58
19022100016	Fenton CHSD 100	4	110%	5,826,025	1,607,744	1,075,909	376,097	3,059,750	2,766,275	205	13,494	77	39
13041003004	Field CCSD 3	1	63%	362,889	42,750	205,608	19,193	267,551	95,338	50	1,907	115	58
53102006026	Fieldcrest CUSD 6	2	78%	2,581,819	441,035	857,324	271,815	1,570,175	1,011,644	171	5,916	106	53
09010001026	Fisher CUSD 1	2	68%	1,007,229	172,329	490,697	42,349	705,375	301,854	91	3,317	101	51
17053074027	Flanagan-Cornell Dist 74	2	75%	924,864	203,361	362,013	14,650	580,024	344,840	79	4,365	106	53
12013035026	Flora CUSD 35	1	57%	1,750,346	145,229	981,936	25,833	1,152,998	597,348	233	2,564	109	55
07016161002	Flossmoor SD 161	2	76%	7,012,756	2,325,688	2,603,773	566,962	5,496,424	1,516,332	427	3,551	80	40
07016169002	Ford Heights SD 169	2	69%	873,964	175,539	401,030	70,605	647,174	226,790	70	3,240	29	15
06016091002	Forest Park SD 91	4	155%	4,458,423	2,332,156	1,035,712	394,945	3,762,813	695,610	209	3,328	7	4
07016142002	Forest Ridge SD 142	1	59%	3,325,410	391,269	1,262,591	593,704	2,247,564	1,077,846	291	3,704	28	14
47071221026	Forrestville Valley CUSD 221	1	64%	1,155,836	196,409	650,720	76,847	923,976	231,860	160	1,449	89	45
34049114002	Fox Lake GSD 114	2	82%	3,454,050	577,699	934,311	320,201	1,832,210	1,621,839	162	10,011	64	32
44063003003	Fox River Grove Cons SD 3	3	91%	1,604,733	710,356	537,680	122,154	1,370,190	234,543	86	2,727	52	26
56099157C04	Frankfort CCSD 157C	4	104%	6,118,993	1,275,405	1,392,315	487,736	3,155,456	2,963,537	390	7,599	80	40
21028168026	Frankfort CUSD 168	1	57%	3,913,295	185,057	2,178,932	707,654	3,071,644	841,652	424	1,985	117	59
01069001026	Franklin CUSD 1	3	91%	633,617	193,137	290,437	13,558	497,132	136,485	67	2,037	100	50
06016084002	Franklin Park SD 84	2	81%	4,004,708	1,987,471	956,940	370,810	3,315,222	689,486	231	2,985	78	39
50082070004	Freeburg CCSD 70	2	73%	695,973	224,850	501,664	199,281	925,795	(229,822)	148	(1,553)	114	57
50082077016	Freeburg CHSD 77	2	69%	1,082,022	246,468	405,460	95,245	747,173	334,848	86	3,894	114	57
08089145022	Freeport SD 145	1	61%	9,179,368	2,948,279	3,763,150	1,847,765	8,559,194	620,175	824	753	89	45
34049079002	Fremont SD 79	3	97%	6,018,207	1,425,665	1,260,315	330,297	3,016,277	3,001,930	387	7,757	51	26
20083001026	Galatia CUSD 1	1	63%	711,945	118,661	363,625	20,354	502,640	209,305	117	1,789	118	59
08043120022	Galena USD 120	4	109%	1,841,665	787,466	562,683	382,691	1,732,841	108,824	132	824	89	45
33048205026	Galesburg CUSD 205	1	60%	8,393,145	1,203,614	3,748,150	1,362,397	6,314,160	2,078,985	837	2,484	74	37
20030007026	Gallatin CUSD 7	1	64%	1,565,471	212,274	764,725	174,598	1,151,597	413,873	207	1,999	118	59
28037224026	Galva CUSD 224	2	72%	943,554	177,020	334,502	9,091	520,613	422,941	113	3,743	74	37
24032072C04	Gardner CCSD 72C	1	55%	446,317	33,046	220,823	23,740	277,610	168,707	47	3,590	79	40
24032073017	Gardner S Wilmington Twp HSD 73	1	54%	541,709	108,582	358,191	20,214	486,988	54,721	33	1,658	79	40
34049037002	Gavin SD 37	2	65%	2,602,195	421,807	833,521	149,052	1,404,380	1,197,815	201	5,959	62	31
20096014004	Geff CCSD 14	2	68%	117,526	7,151	71,416	11,895	90,462	27,064	21	1,289	109	55
07016133002	Gen George Patton SD 133	2	80%	829,992	74,066	313,734	168,031	555,831	274,161	42	6,528	28	14
28037228026	Geneseo CUSD 228	2	75%	3,036,249	576,832	1,179,481	20,366	1,776,680	1,259,569	343	3,672	74	37
31045304026	Geneva CUSD 304	4	102%	17,896,578	6,723,650	4,043,659	1,391,197	12,158,506	5,738,071	937	6,124	65	33
16019424026	Genoa Kingston CUSD 424	1	60%	3,404,791	428,565	1,600,836	480,107	2,509,508	895,284	216	4,145	70	35
54092004026	Georgetown-Ridge Farm CUD 4	1	59%	1,989,537	134,741	1,037,984	191,699	1,364,424	625,112	252	2,481	104	52
53102069002	Germantown Hills SD 69	2	77%	1,402,323	144,755	530,542	176,483	851,780	550,543	83	6,633	73	37
13014060002	Germantown SD 60	2	70%	180,339	24,548	124,992	11,570	161,110	19,230	49	392	108	54
30039130004	Giant City CCSD 130	2	80%	361,739	65,023	141,608	17,254	223,885	137,854	42	3,282	118	59
09027005026	Gibson City-Melvin-Sibley CUSD 5	2	70%	2,226,264	391,936	866,263	217,978	1,476,177	750,088	193	3,886	106	53
09010188004	Gifford CCSD 188	2	77%	265,404	60,224	111,389	9,275	180,889	84,516	34	2,486	104	52
40056007026	Gillespie CUSD 7	1	55%	2,295,133	319,077	1,244,173	397,775	1,961,025	334,108	308	1,085	95	48
19022041002	Glen Ellyn SD 41	4	107%	9,417,263	2,075,676	2,294,457	366,998	4,737,131	4,680,132	554	8,448	48	24
19022087017	Glenbard Twp HSD 87	3	95%	29,636,671	7,616,931	8,383,428	464,866	16,465,225	13,171,446	1057	12,461	48	24
05016035002	Glencoe SD 35	4	190%	5,091,570	1,153,131	804,033	303,820	2,260,984	2,830,586	176	16,083	18	9
05016034004	Glenview CCSD 34	3	97%	19,170,144	2,950,895	3,831,064	1,751,011	8,532,970	10,637,174	847	12,559	17	9

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05016067002	Golf ESD 67	4	108%	1,801,104	536,411	512,494	10,294	1,059,199	741,905	112	6,624	15	8
21044001026	Goreville CUD 1	1	63%	558,611	80,748	360,432	35,060	476,240	82,371	83	992	118	59
19022062002	Gower SD 62	4	120%	3,415,915	953,633	707,784	85,256	1,746,673	1,669,243	131	12,742	82	41
13041006004	Grand Prairie CCSD 6	1	63%	170,001	18,923	91,389	22,709	133,020	36,981	19	1,946	115	58
35050095004	Grand Ridge CCSD 95	4	102%	697,776	141,558	276,227	85,601	503,386	194,390	41	4,741	76	38
41057009026	Granite City CUSD 9	1	57%	17,353,402	1,939,268	8,780,062	2,246,723	12,966,052	4,387,350	1572	2,791	113	57
50082110004	Grant CCSD 110	2	77%	2,369,007	446,681	776,668	149,049	1,372,399	996,608	180	5,537	113	57
34049124016	Grant CHSD 124	2	66%	7,078,168	1,004,540	2,307,956	345,165	3,657,661	3,420,506	279	12,260	64	32
32046006026	Grant Park CUSD 6	2	76%	629,761	190,966	343,482	99,219	633,667	(3,906)	71	(55)	34	17
34049036002	Grass Lake SD 36	4	176%	973,905	491,997	240,774	42,391	775,162	198,743	35	5,678	64	32
34049046004	Grayslake CCSD 46	2	65%	13,419,796	1,823,868	4,205,657	914,507	6,944,032	6,475,764	830	7,802	62	31
34049127016	Grayslake CHSD 127	1	64%	11,390,871	3,165,243	2,706,830	421,969	6,294,042	5,096,830	423	12,049	62	31
20097001026	Grayville CUSD 1	1	64%	623,532	59,118	317,510	9,320	385,949	237,583	86	2,763	109	55
40031010026	Greenfield CUSD 10	2	72%	593,439	99,961	271,526	29,263	400,750	192,689	67	2,876	100	50
51065200026	Greenvew CUSD 200	2	78%	358,071	156,238	115,925	53,435	325,597	32,474	58	560	87	44
01075004026	Griggsville-Perry CUSD 4	2	70%	880,467	93,201	490,518	62,068	645,788	234,679	116	2,023	100	50
34049056002	Gurnee SD 56	2	77%	5,851,700	2,107,638	1,705,901	429,318	4,242,857	1,608,842	416	3,867	60	30
28006502017	Hall HSD 502	1	57%	689,608	189,753	359,173	24,562	573,488	116,120	79	1,470	76	38
26034328024	Hamilton CCSD 328	2	66%	1,004,486	127,659	369,125	48,651	545,435	459,051	116	3,957	94	47
20033010026	Hamilton Co CUSD 10	1	58%	1,762,705	243,284	1,159,818	83,416	1,486,519	276,186	319	866	118	59
49081029002	Hampton SD 29	2	71%	301,751	49,681	117,206	7,010	173,897	127,854	41	3,118	71	36
20035001026	Hardin County CUSD 1	1	56%	1,005,273	59,967	681,122	114,117	855,207	150,066	157	956	118	59
04101122022	Harlem UD 122	2	65%	20,415,888	6,377,307	5,810,053	2,780,279	14,967,638	5,448,250	1317	4,137	68	34
50082175002	Harmony Emge SD 175	2	66%	1,854,269	178,195	663,655	228,038	1,069,888	784,381	151	5,195	113	57
20083003026	Harrisburg CUSD 3	1	58%	3,637,295	393,157	2,308,524	67,295	2,768,976	868,319	476	1,824	118	59
44063036002	Harrison SD 36	2	71%	1,753,361	411,066	607,722	109,292	1,128,081	625,281	81	7,720	63	32
17054021026	Hartsburg Emden CUSD 21	3	96%	218,918	79,193	94,870	44,913	218,976	(58)	30	(2)	87	44
44063050026	Harvard CUSD 50	1	50%	6,116,939	1,990,005	1,981,944	936,429	4,908,378	1,208,561	422	2,864	63	32
07016152002	Harvey SD 152	2	65%	4,427,524	54,606	2,405,278	373,351	2,833,235	1,594,289	273	5,840	30	15
53060126026	Havana CUSD 126	1	62%	1,860,080	285,106	929,624	272,480	1,487,210	372,870	204	1,828	93	47
34049073004	Hawthorn CCSD 73	2	83%	13,063,546	2,910,239	3,548,042	851,504	7,309,785	5,753,760	708	8,127	59	30
07016152502	Hazel Crest SD 152-5	1	60%	3,414,813	486,304	1,098,510	232,545	1,817,359	1,597,454	147	10,867	30	15
35059005026	Henry-Senachwine CUSD 5	3	97%	1,234,034	328,815	476,444	75,303	880,562	353,472	127	2,783	73	37
09010008026	Heritage CUSD 8	2	88%	571,968	147,051	295,867	18,060	460,978	110,990	82	1,354	102	51
21100004026	Herrin CUSD 4	1	55%	3,619,603	373,691	1,764,517	37,625	2,175,833	1,443,770	576	2,507	117	59
32046002026	Herscher CUSD 2	2	77%	4,078,527	686,996	1,397,847	630,646	2,715,489	1,363,038	293	4,652	79	40
17064004026	Heyworth CUSD 4	2	69%	2,215,858	256,516	961,783	338,705	1,557,004	658,854	148	4,452	101	51
16019426026	Hiawatha CUSD 426	2	69%	1,070,690	227,913	595,698	125,636	949,247	121,443	99	1,227	70	35
50082116002	High Mount SD 116	1	60%	1,067,678	134,408	507,357	119,701	761,466	306,213	101	3,032	113	57
41057005026	Highland CUSD 5	2	73%	6,233,661	997,877	2,554,121	925,633	4,477,630	1,756,031	694	2,530	108	54
03068003026	Hillsboro CUSD 3	1	64%	2,167,258	388,710	917,404	64,027	1,370,141	797,117	378	2,109	95	48
06016093002	Hillside SD 93	4	106%	1,472,692	528,742	361,111	60,427	950,279	522,412	85	6,146	7	4
16019429026	Hinckley Big Rock CUSD 429	3	94%	2,243,734	1,046,837	792,914	246,095	2,085,846	157,888	128	1,234	70	35
19022181004	Hinsdale CCSD 181	4	135%	12,357,732	1,895,509	2,222,411	743,252	4,861,172	7,496,560	502	14,933	82	41
19022086017	Hinsdale Twp HSD 86	4	134%	21,937,522	7,917,644	3,644,014	1,114,342	12,676,000	9,261,522	561	16,509	47	24
48072328003	Hollis Cons SD 328	4	173%	168,242	35,384	44,160	7,256	86,800	81,442	21	3,878	91	46
56099033C04	Homer CCSD 33C	3	96%	11,916,000	3,198,469	3,216,823	1,135,751	7,551,043	4,364,956	665	6,564	82	41
07016233016	Homewood Flossmoor CHSD 233	1	64%	9,973,089	3,309,643	3,387,256	637,273	7,334,171	2,638,918	387	6,819	80	40
07016153002	Homewood SD 153	2	67%	4,970,277	1,376,268	2,074,099	542,288	3,992,655	977,622	374	2,614	29	15
04101207016	Hononegah CHD 207	2	65%	4,009,068	1,663,388	1,353,318	550,549	3,567,255	441,814	251	1,760	69	35

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54092011026	Hoopeston Area CUSD 11	1	59%	2,918,231	238,283	1,839,391	127,207	2,204,881	713,350	316	2,257	106	53
07016157002	Hoover-Schrum Memorial SD 157	1	59%	2,638,278	687,247	955,354	349,723	1,992,324	645,954	171	3,778	34	17
44063158022	Huntley Comm Sch Dist 158	2	68%	19,118,365	6,270,265	7,598,370	2,267,744	16,136,378	2,981,987	1415	2,107	66	33
12017001026	Hutsonville CUSD 1	1	61%	528,738	102,296	261,769	6,863	370,929	157,809	64	2,466	110	55
48072321026	Il Valley Central USD 321	2	73%	4,203,652	848,926	1,907,633	390,652	3,147,211	1,056,441	420	2,515	73	37
48072327026	Illini Bluffs CUSD 327	2	75%	1,533,687	382,190	532,754	75,535	990,479	543,208	164	3,312	91	46
53060189026	Illini Central CUSD 189	2	73%	1,902,787	263,525	738,078	157,852	1,159,454	743,333	188	3,954	93	47
26034307016	Illini West H S Dist 307	2	66%	519,533	103,421	238,319	24,593	366,334	153,200	48	3,192	94	47
16019425026	Indian Creek CUSD 425	4	102%	1,839,908	1,084,519	767,339	252,570	2,104,427	(264,519)	125	(2,116)	90	45
19022204026	Indian Prairie CUSD 204	2	80%	75,305,517	27,178,602	21,716,469	7,243,929	56,139,000	19,166,517	3891	4,926	84	42
07016109002	Indian Springs SD 109	1	53%	9,548,623	799,685	3,262,814	578,314	4,640,812	4,907,811	454	10,810	23	12
32038009026	Iroquois County CUSD 9	1	60%	1,528,308	272,543	829,542	36,857	1,138,941	389,367	206	1,890	106	53
32038010026	Iroquois West CUSD 10	1	61%	4,388,924	329,326	3,384,221	18,438	3,731,986	656,938	246	2,670	106	53
13095011004	Irvington CCSD 11	2	74%	116,224	47,026	60,880	3,791	111,697	4,527	18	251	108	54
19022010002	Itasca SD 10	4	100%	2,660,701	680,319	543,514	239,426	1,463,259	1,197,442	176	6,804	45	23
13058007004	Iuka CCSD 7	2	67%	317,102	29,607	247,539	19,369	296,515	20,587	63	327	107	54
06016201017	J S Morton HSD 201	1	47%	21,032,445	2,386,369	8,624,804	1,294,930	12,306,103	8,726,342	1089	8,013	24	12
01069117022	Jacksonville SD 117	2	67%	9,988,285	1,980,222	4,109,665	920,012	7,009,900	2,978,385	925	3,220	100	50
20096017004	Jasper CCSD 17	1	62%	377,598	17,011	213,463	2,358	232,832	144,766	54	2,681	109	55
12040001026	Jasper County CUD 1	2	75%	2,430,746	363,937	1,135,262	503,539	2,002,737	428,009	238	1,798	109	55
40042100026	Jersey CUSD 100	2	67%	4,247,865	551,816	1,813,951	669,277	3,035,044	1,212,821	451	2,689	100	50
44063012026	Johnsburg CUSD 12	2	85%	4,827,866	1,797,279	1,349,572	592,476	3,739,327	1,088,539	345	3,155	63	32
21100001026	Johnston City CUSD 1	1	57%	1,621,496	218,482	818,151	15,213	1,051,846	569,650	288	1,978	117	59
56099086005	Joliet PSD 86	1	54%	33,598,277	2,223,767	14,834,565	4,031,626	21,089,958	12,508,319	1897	6,594	86	43
56099204017	Joliet Twp HSD 204	1	58%	23,450,729	4,791,085	7,935,831	1,785,146	14,512,061	8,938,668	1151	7,766	86	43
21061038026	Joppa-Maple Grove UD 38	2	79%	464,060	61,448	157,074	12,606	231,128	232,932	34	6,851	118	59
31045302026	Kaneland CUSD 302	2	86%	13,558,385	6,202,922	4,568,477	1,016,262	11,787,661	1,770,724	729	2,429	70	35
32046111025	Kankakee SD 111	1	59%	11,791,343	513,452	5,334,213	1,953,340	7,801,005	3,990,338	782	5,103	79	40
11023003026	Kansas CUSD 3	2	86%	147,803	63,582	150,198	25,953	239,733	(91,930)	34	(2,704)	110	55
19022020002	Keeneyville SD 20	2	72%	4,336,405	827,993	1,237,006	541,609	2,606,609	1,729,796	280	6,178	56	28
13058002003	Kell Cons SD 2	1	53%	165,781	16,639	101,393	6,328	124,360	41,422	26	1,593	107	54
05016038002	Kenilworth SD 38	4	219%	2,248,054	298,577	281,928	73,889	654,394	1,593,660	60	26,561	18	9
28037229026	Kewanee CUSD 229	1	52%	3,467,216	199,962	1,713,490	480,610	2,394,062	1,073,154	441	2,433	74	37
34049096004	Kildeer Countryside CCSD 96	4	122%	11,057,785	2,400,035	3,120,124	678,764	6,198,923	4,858,862	421	11,541	59	30
47071144003	Kings Cons SD 144	4	119%	151,085	46,146	29,661	13,835	89,643	61,443	21	2,926	90	45
04101131004	Kinnikinnick CCSD 131	2	80%	3,932,621	963,115	1,589,775	454,313	3,007,203	925,418	389	2,379	69	35
07016140002	Kirby SD 140	3	91%	10,865,500	2,616,486	2,739,712	1,578,904	6,935,103	3,930,398	795	4,944	28	14
33048202026	Knoxville CUSD 202	1	64%	1,325,081	263,419	710,039	15,910	989,368	335,713	207	1,622	74	37
06016094002	Komarek SD 94	2	81%	1,865,134	790,498	325,285	82,333	1,198,116	667,017	110	6,064	8	4
06016102002	La Grange SD 102	2	84%	8,403,886	2,810,016	2,658,555	698,072	6,166,643	2,237,244	518	4,319	7	4
06016105002	La Grange SD 105 South	4	129%	5,753,113	1,966,789	1,076,828	170,023	3,213,640	2,539,473	262	9,693	23	12
26034347004	La Harpe CSD 347	2	76%	504,781	89,341	234,200	20,325	343,865	160,916	52	3,095	94	47
28006303026	La Moille CUSD 303	2	89%	673,869	167,173	333,213	27,944	528,330	145,539	61	2,386	74	37
35050122002	La Salle ESD 122	1	60%	2,799,858	180,058	1,287,753	301,622	1,769,433	1,030,426	269	3,831	76	38
35050120017	La Salle-Peru Twp HSD 120	1	64%	3,079,012	601,885	1,105,500	502,913	2,210,298	868,714	194	4,478	76	38
28006094004	Ladd CCSD 94	2	75%	443,751	52,653	242,660	23,981	319,294	124,458	43	2,894	76	38
06016106002	LaGrange Highlands SD 106	4	126%	2,891,179	652,629	392,632	49,203	1,094,464	1,796,715	123	14,607	82	41
34049065002	Lake Bluff ESD 65	4	137%	2,927,880	459,308	471,869	151,046	1,082,223	1,845,657	148	12,471	58	29
34049115016	Lake Forest CHSD 115	4	166%	6,606,833	1,406,210	893,290	416,167	2,715,667	3,891,166	239	16,281	58	29
34049067005	Lake Forest SD 67	4	158%	5,774,276	1,026,899	792,291	410,927	2,230,118	3,544,159	272	13,030	58	29

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19022108016	Lake Park CHSD 108	4	111%	7,957,436	2,247,301	1,558,116	764,496	4,569,913	3,387,523	278	12,185	45	23
34049041004	Lake Villa CCSD 41	2	69%	9,761,909	1,409,653	3,499,846	590,684	5,500,183	4,261,726	587	7,260	64	32
34049095026	Lake Zurich CUSD 95	4	103%	16,516,548	4,106,540	4,022,978	1,575,530	9,705,048	6,811,499	928	7,340	51	26
07016158002	Lansing SD 158	1	58%	7,182,898	2,189,841	2,707,596	795,166	5,692,603	1,490,295	625	2,384	33	17
56099070C04	Laraway CCSD 70C	4	136%	2,081,775	711,977	588,707	97,966	1,398,650	683,125	112	6,099	86	43
12051020026	Lawrence County CUD 20	1	56%	1,594,691	98,372	967,248	44,834	1,110,454	484,237	229	2,115	110	55
50082009026	Lebanon CUSD 9	2	72%	1,443,764	387,593	634,700	205,225	1,227,518	216,246	144	1,502	114	57
35050001026	Leland CUSD 1	3	92%	851,128	195,106	276,137	64,400	535,643	315,486	67	4,709	90	45
07016210017	Lemont Twp HSD 210	4	107%	4,561,921	889,143	1,134,191	362,295	2,385,629	2,176,292	145	15,009	82	41
07016113A02	Lemont-Bromberek CSD 113A	3	97%	4,628,187	1,099,321	1,154,487	599,862	2,853,670	1,774,517	336	5,281	82	41
08089202026	Lena Winslow CUSD 202	2	75%	1,378,263	187,620	658,932	184,967	1,031,519	346,744	110	3,152	89	45
17064002026	LeRoy CUSD 2	2	77%	1,656,667	504,094	607,166	161,549	1,272,809	383,859	117	3,281	101	51
26029097026	Lewistown CUSD 97	1	62%	1,121,986	155,949	613,398	32,985	802,333	319,654	132	2,422	91	46
17064007026	Lexington CUSD 7	2	84%	1,220,154	194,430	409,987	97,212	701,628	518,526	90	5,761	105	53
06016212016	Leyden CHSD 212	4	107%	15,268,122	11,519,621	3,009,250	766,511	15,295,381	(27,259)	545	(50)	78	39
01001002026	Liberty CUSD 2	2	67%	1,110,073	124,891	608,876	130,576	864,343	245,730	115	2,137	94	47
34049070002	Libertyville SD 70	4	109%	6,094,071	964,855	1,894,528	480,464	3,339,847	2,754,224	257	10,717	51	26
30091016004	Lick Creek CCSD 16	1	61%	145,148	14,365	86,918	2,246	103,529	41,620	27	1,541	118	59
48072310016	Limestone CHSD 310	1	53%	2,971,911	610,878	1,132,859	68,060	1,811,797	1,160,114	232	5,000	92	46
48072316004	Limestone Walters CCSD 316	2	85%	269,914	56,011	95,258	4,092	155,361	114,553	28	4,091	91	46
17054404016	Lincoln CHSD 404	1	60%	1,871,695	342,981	794,130	216,873	1,353,983	517,712	131	3,952	87	44
07016156002	Lincoln ESD 156	1	55%	2,736,576	204,114	1,113,215	312,894	1,630,223	1,106,354	181	6,112	33	17
17054027002	Lincoln ESD 27	1	63%	2,965,658	513,304	1,510,572	270,733	2,294,609	671,050	275	2,440	87	44
56099210016	Lincoln Way CHSD 210	2	66%	13,741,924	4,022,853	4,732,381	1,317,233	10,072,467	3,669,457	892	4,114	37	19
34049103002	Lincolnshire-Prairieview SD 103	4	136%	5,512,479	1,118,499	1,390,446	259,850	2,768,794	2,743,685	265	10,354	59	30
05016074002	Lincolnwood SD 74	4	137%	4,701,063	1,407,989	746,686	0	2,154,675	2,546,388	197	12,926	16	8
06016092002	Lindop SD 92	2	89%	1,499,220	643,203	299,396	27,894	970,493	528,727	84	6,294	7	4
24047090004	Lisbon CCSD 90	2	83%	107,997	18,616	41,971	0	60,588	47,410	9	5,268	75	38
19022202026	Lisle CUSD 202	4	149%	8,089,752	5,543,381	1,823,625	695,166	8,062,172	27,580	322	86	48	24
03068012026	Litchfield CUSD 12	1	62%	1,995,426	226,711	1,201,281	63,279	1,491,271	504,155	324	1,556	95	48
56099091002	Lockport SD 91	2	74%	1,821,904	368,186	608,494	196,685	1,173,365	648,539	140	4,632	85	43
56099205017	Lockport Twp HSD 205	2	85%	11,710,811	3,132,505	4,384,352	727,608	8,244,465	3,466,347	675	5,135	85	43
19022044002	Lombard SD 44	4	111%	13,906,269	3,485,701	3,072,999	527,731	7,086,431	6,819,838	567	12,028	48	24
35050425026	Lostant CUSD 425	4	107%	316,112	131,383	146,672	17,398	295,454	20,658	28	738	73	37
53102021026	Lowpoint-Washburn CUSD 21	2	79%	1,037,303	126,426	379,557	104,484	610,467	426,836	68	6,277	73	37
09010142004	Ludlow CCSD 142	2	85%	126,064	28,522	54,817	3,744	87,083	38,982	15	2,599	101	51
06016103002	Lyons SD 103	1	62%	9,268,253	2,526,103	2,570,389	174,274	5,270,766	3,997,488	495	8,076	21	11
06016204017	Lyons Twp HSD 204	4	122%	14,701,860	3,835,228	2,779,670	551,360	7,166,258	7,535,602	496	15,193	8	4
26062185026	Macomb CUSD 185	2	71%	4,251,375	833,894	1,597,793	210,855	2,642,542	1,608,833	389	4,136	93	47
41057012026	Madison CUSD 12	2	65%	2,091,598	131,563	1,187,491	167,044	1,486,098	605,500	148	4,091	113	57
19022060002	Maercker SD 60	4	100%	4,281,616	878,208	966,819	422,159	2,267,186	2,014,429	205	9,826	47	24
09010003026	Mahomet-Seymour CUSD 3	2	66%	6,201,227	420,521	2,147,210	886,939	3,454,670	2,746,557	371	7,403	101	51
05016207017	Maine Township HSD 207	4	125%	22,270,384	7,723,557	5,474,879	1,944,274	15,142,709	7,127,675	938	7,599	55	28
28006084004	Malden CCSD 84	2	87%	126,916	70,126	103,951	18,997	193,074	(66,157)	13	(5,089)	76	38
56099114002	Manhattan SD 114	2	72%	4,344,282	887,812	1,210,499	286,145	2,384,456	1,959,826	268	7,313	80	40
06016083002	Mannheim SD 83	3	92%	9,656,601	5,801,006	2,026,140	710,395	8,537,541	1,119,060	476	2,351	77	39
32046005026	Manteno CUSD 5	2	71%	4,315,856	1,597,200	3,174,069	502,039	5,273,308	(957,452)	430	(2,227)	34	17
44063154016	Marengo CHSD 154	1	63%	2,371,908	501,678	846,453	273,268	1,621,399	750,510	92	8,158	63	32
44063165003	Marengo-Union E Cons D 165	1	64%	2,158,353	522,967	779,223	344,408	1,646,598	511,755	157	3,260	63	32
21100002026	Marion CUSD 2	2	70%	5,142,033	1,251,751	1,731,168	43,727	3,026,647	2,115,387	904	2,340	117	59

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50082040026	Marissa CUSD 40	1	57%	1,139,102	123,181	568,390	162,839	854,410	284,691	139	2,048	116	58
39055002026	Maroa Forsyth CUSD 2	2	82%	948,873	250,050	463,374	3,790	717,214	231,658	140	1,655	101	51
19022015002	Marquardt SD 15	2	73%	8,894,717	3,547,106	2,394,665	307,989	6,249,759	2,644,958	439	6,025	46	23
35050150002	Marseilles ESD 150	1	64%	1,448,389	165,856	660,414	147,717	973,987	474,402	145	3,272	76	38
11012002C26	Marshall CUSD 2C	1	60%	2,294,025	278,051	1,396,372	254,264	1,928,687	365,337	304	1,202	110	55
11012003C26	Martinsville CUSD 3C	1	60%	591,461	57,999	412,267	60,406	530,671	60,790	99	614	110	55
50082019026	Mascoutah CUD 19	1	60%	7,600,184	530,897	3,245,559	565,246	4,341,701	3,258,482	735	4,433	108	54
21061001026	Massac UD 1	1	58%	3,868,918	357,078	2,097,970	569,243	3,024,291	844,627	441	1,915	118	59
07016162002	Matteson ESD 162	2	66%	9,147,532	2,332,315	3,393,462	861,152	6,586,928	2,560,604	563	4,548	38	19
11015002026	Mattoon CUSD 2	1	61%	5,142,415	1,268,723	3,155,749	415,003	4,839,476	302,940	675	449	110	55
06016089002	Maywood-Melrose Park-Broadview 89	1	57%	11,817,290	534,492	5,457,517	2,023,805	8,015,814	3,801,476	698	5,446	77	39
24032002C02	Mazon-Verona-Kinsman ESD 2C	3	99%	907,575	288,351	231,545	35,527	555,422	352,153	72	4,891	75	38
13041012004	McClellan CCSD 12	2	88%	90,752	20,744	59,406	294	80,444	10,308	15	687	115	58
44063015004	McHenry CCSD 15	2	76%	16,333,027	6,201,184	4,784,371	2,039,845	13,025,399	3,307,628	1007	3,285	63	32
44063156016	McHenry CHSD 156	2	66%	7,797,102	1,797,130	2,813,137	664,519	5,274,785	2,522,316	357	7,065	63	32
17064005026	McLean County USD 5	2	80%	34,594,090	5,754,468	13,620,642	3,744,839	23,119,950	11,474,141	2516	4,560	105	53
19022011002	Medinah SD 11	4	103%	2,048,606	396,775	481,101	288,036	1,165,911	882,694	119	7,418	45	23
35050289004	Mendota CCSD 289	2	65%	2,640,098	417,136	1,196,717	230,444	1,844,297	795,800	288	2,763	90	45
35050280017	Mendota Twp HSD 280	1	61%	1,370,608	276,854	548,291	229,903	1,055,048	315,560	97	3,253	90	45
33066404026	Mercer County School District 404	2	65%	2,312,878	186,083	909,853	267,186	1,363,122	949,757	261	3,639	74	37
01069011026	Meredosia-Chambersburg CUSD 11	4	102%	527,771	142,029	155,984	32,189	330,202	197,569	53	3,728	100	50
30077101026	Meridian CUSD 101	2	71%	1,143,870	56,712	706,087	8,604	771,404	372,467	105	3,547	118	59
39055015026	Meridian CUSD 15	2	67%	673,785	180,035	408,284	254,343	842,662	(168,877)	167	(1,011)	102	51
47071223026	Meridian CUSD 223	2	67%	2,296,437	344,906	1,150,989	118,997	1,614,892	681,545	242	2,816	90	45
53102001004	Metamora CCSD 1	2	73%	1,330,382	166,183	482,859	182,171	831,213	499,169	112	4,457	73	37
35059007026	Midland CUSD 7	2	82%	1,345,911	218,500	658,598	109,692	986,790	359,120	127	2,828	73	37
07016143002	Midlothian SD 143	1	54%	4,395,420	402,891	1,923,503	446,521	2,772,915	1,622,505	369	4,397	30	15
53060191026	Midwest Central CUSD 191	1	64%	2,123,748	247,341	1,039,791	210,138	1,497,270	626,477	195	3,213	93	47
32038124026	Milford Area PSD 124	2	72%	815,682	190,939	300,277	152,300	643,516	172,166	99	1,739	106	53
34049024004	Millburn CCSD 24	2	82%	3,991,348	1,483,967	1,163,317	148,752	2,796,036	1,195,312	170	7,031	61	31
35050210004	Miller Twp CCSD 210	2	90%	401,038	69,400	160,791	41,077	271,268	129,770	47	2,761	75	38
50082160004	Millstadt CCSD 160	2	83%	1,612,243	323,255	505,864	140,790	969,909	642,334	193	3,328	114	57
24032201004	Minooka CCSD 201	1	61%	10,170,389	982,565	3,722,148	503,266	5,207,979	4,962,410	691	7,181	75	38
24032111016	Minooka CHSD 111	2	67%	6,186,307	1,110,088	2,667,324	124,678	3,902,091	2,284,217	300	7,614	75	38
56099159002	Mokena SD 159	3	98%	4,452,167	1,235,533	1,177,510	684,808	3,097,851	1,354,315	237	5,714	37	19
49081040022	Moline-Coal Valley CUSD 40	1	64%	12,274,776	2,911,708	4,352,941	1,986,173	9,250,823	3,023,954	1146	2,639	72	36
32046001026	Momence CUSD 1	1	59%	3,330,159	343,491	1,776,359	536,549	2,656,399	673,761	188	3,584	34	17
33094238026	Monmouth-Roseville CUSD 238	1	56%	2,028,021	227,623	1,292,655	85,396	1,605,674	422,348	281	1,503	94	47
48072070002	Monroe SD 70	2	73%	430,783	56,565	141,910	24,271	222,746	208,038	48	4,334	92	46
39074025026	Monticello CUSD 25	4	110%	2,698,143	660,719	804,234	471,413	1,936,366	761,777	275	2,770	101	51
47098145004	Montmorency CCSD 145	2	67%	389,737	76,085	228,366	24,360	328,810	60,927	46	1,324	71	36
24032101016	Morris CHSD 101	1	62%	2,917,749	405,268	1,021,241	184,271	1,610,780	1,306,968	138	9,471	75	38
24032054002	Morris SD 54	1	60%	2,730,228	262,599	1,179,912	207,424	1,649,935	1,080,293	254	4,253	75	38
47098006026	Morrison CUSD 6	2	69%	1,425,775	236,552	780,032	21,983	1,038,567	387,208	146	2,652	71	36
03011001026	Morrisonville CUSD 1	2	67%	562,006	113,020	255,387	0	368,407	193,599	73	2,652	95	48
53090709026	Morton CUSD 709	3	93%	6,204,298	1,889,524	2,109,451	653,846	4,652,821	1,551,477	572	2,712	88	44
05016070002	Morton Grove SD 70	4	109%	3,317,701	598,237	728,609	8,717	1,335,563	1,982,138	150	13,214	16	8
40056005026	Mount Olive CUSD 5	1	61%	764,880	77,565	383,366	171,007	631,938	132,943	118	1,127	95	48
05016057002	Mount Prospect SD 57	2	82%	5,519,419	929,284	1,000,899	552,246	2,482,429	3,036,991	393	7,728	53	27
13041080002	Mount Vernon SD 80	1	63%	3,869,300	460,316	1,841,214	597,744	2,899,275	970,025	430	2,256	115	58

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			Meet Expectations							Education	Expenditure		
										Child Count	Per Child	District	District
											Count		
17054023026	Mt Pulaski CUSD 23	3	95%	869,279	274,285	319,318	71,673	665,276	204,003	83	2,458	87	44
13041201017	Mt Vernon Twp HSD 201	1	57%	3,270,180	756,215	1,798,496	234,838	2,789,549	480,631	259	1,856	115	58
39055003026	Mt Zion CUSD 3	2	67%	3,012,389	440,696	1,195,706	439,780	2,076,181	936,207	338	2,770	101	51
03003001026	Mulberry Grove CUSD 1	1	58%	613,909	48,358	396,855	71,388	516,601	97,308	87	1,118	107	54
34049120013	Mundelein Cons HSD 120	3	92%	7,666,711	2,423,782	1,378,029	667,326	4,469,137	3,197,574	330	9,690	59	30
34049075002	Mundelein ESD 75	2	68%	4,845,348	2,238,096	1,232,642	449,815	3,920,554	924,794	364	2,541	59	30
30039186026	Murphysboro CUSD 186	1	58%	5,070,420	614,025	2,594,412	441,475	3,649,912	1,420,508	522	2,721	115	58
53090102002	N Pekin & Marquette Hght SD 102	2	66%	1,039,980	119,377	503,694	90,202	713,273	326,707	120	2,723	91	46
19022203026	Naperville CUSD 203	4	117%	53,687,768	38,508,347	14,115,142	3,993,053	56,616,542	(2,928,774)	2247	(1,303)	41	21
13095049004	Nashville CCSD 49	2	79%	757,526	219,550	345,428	86,257	651,235	106,292	150	709	108	54
13095099016	Nashville CHSD 99	1	59%	746,082	219,343	361,097	32,481	612,921	133,160	76	1,752	108	54
26034325026	Nauvoo-Colusa CUSD 325	3	100%	1,043,578	145,104	207,357	11,833	364,294	679,284	50	13,586	94	47
11018003026	Neoga CUSD 3	2	70%	832,985	167,206	484,007	21,774	672,987	159,998	132	1,212	110	55
24032024C04	Nettle Creek CCSD 24C	4	109%	228,524	59,627	39,943	11,840	111,410	117,114	18	6,506	75	38
50082060026	New Athens CUSD 60	2	67%	809,273	123,553	329,259	90,978	543,790	265,483	95	2,795	116	58
51084016026	New Berlin CUSD 16	2	84%	1,535,129	396,159	541,050	195,557	1,132,766	402,363	151	2,665	99	50
17054088002	New Holland-Middletown ED 88	2	89%	131,801	39,898	128,242	16,184	184,325	(52,524)	21	(2,501)	87	44
20096006004	New Hope CCSD 6	1	61%	122,688	13,322	121,147	15,849	150,318	(27,630)	33	(837)	109	55
56099122002	New Lenox SD 122	2	79%	11,981,250	3,146,431	3,914,855	1,130,174	8,191,460	3,789,789	1042	3,637	37	19
21044032003	New Simpson Hill SD 32	1	61%	445,427	16,595	175,018	24,815	216,428	229,000	51	4,490	118	59
05016203017	New Trier Twp HSD 203	4	197%	19,364,990	6,353,942	2,711,081	2,416,542	11,481,565	7,883,425	673	11,714	18	9
24047066004	Newark CCSD 66	2	84%	411,429	92,292	107,594	12,953	212,840	198,590	38	5,226	75	38
24047018016	Newark CHSD 18	4	104%	467,926	142,849	187,293	3,643	333,785	134,141	23	5,832	75	38
05016071002	Niles ESD 71	4	121%	1,811,673	447,208	288,981	23,934	760,122	1,051,551	88	11,949	15	8
05016219017	Niles Twp HSD 219	4	177%	22,290,524	10,511,851	4,171,520	2,430,529	17,113,900	5,176,625	581	8,910	15	8
44063002003	Nippersink SD 2	3	93%	2,668,608	1,000,580	717,486	251,867	1,969,934	698,674	208	3,359	63	32
03068022026	Nokomis CUSD 22	1	61%	843,411	86,293	538,056	15,778	640,127	203,284	130	1,564	95	48
06016080002	Norridge SD 80	2	86%	3,061,053	465,021	975,855	246,962	1,687,838	1,373,214	155	8,859	20	10
20097003026	Norris City-Omaha-Enfield CUSD 3	1	61%	1,151,644	90,638	788,476	44,912	924,026	227,618	161	1,414	109	55
04004200026	North Boone CUSD 200	1	62%	3,340,256	1,335,235	1,656,138	422,064	3,413,436	(73,181)	266	(275)	69	35
34049187026	North Chicago SD 187	1	54%	13,763,072	1,780,902	6,116,372	1,077,231	8,974,505	4,788,568	677	7,073	60	30
12013025026	North Clay CUSD 25	1	62%	929,369	83,094	522,788	23,265	629,146	300,222	142	2,114	109	55
40031003026	North Greene CUSD 3	1	61%	2,147,124	210,646	1,149,161	111,801	1,471,608	675,516	251	2,691	100	50
40056034026	North Mac CUSD 34	1	60%	1,853,724	339,984	1,192,378	336,860	1,869,223	(15,499)	305	(51)	95	48
07016117002	North Palos SD 117	1	63%	8,905,138	1,364,001	2,486,521	1,682,371	5,532,893	3,372,245	468	7,206	36	18
34049112002	North Shore SD 112	4	133%	14,329,248	3,352,814	3,205,209	1,091,349	7,649,372	6,679,876	758	8,813	58	29
13014186002	North Wamac SD 186	1	59%	319,893	29,503	192,252	10,964	232,719	87,175	44	1,981	108	54
20096200026	North Wayne CUSD 200	1	63%	569,918	102,810	327,155	5,429	435,394	134,524	91	1,478	109	55
05016027002	Northbrook ESD 27	4	181%	5,311,482	1,481,627	612,055	283,268	2,376,950	2,934,532	294	9,981	57	29
05016028002	Northbrook SD 28	4	175%	8,440,280	1,768,899	858,425	447,700	3,075,024	5,365,256	289	18,565	18	9
05016030002	Northbrook/Glenview SD 30	4	166%	5,342,656	1,247,993	601,046	199,824	2,048,863	3,293,793	176	18,715	17	9
05016225017	Northfield Twp HSD 225	4	160%	15,855,301	6,628,942	3,034,091	1,596,174	11,259,206	4,596,095	711	6,464	17	9
40056002026	Northwestern CUSD 2	1	64%	999,627	134,442	535,216	44,549	714,207	285,420	111	2,571	100	50
48072063002	Norwood ESD 63	1	61%	1,330,346	158,166	518,736	32,756	709,657	620,688	144	4,310	91	46
50082090004	O Fallon CCSD 90	2	70%	6,813,651	1,065,132	2,967,521	867,013	4,899,665	1,913,986	800	2,392	114	57
50082203017	O Fallon Twp HSD 203	1	63%	4,554,401	903,239	2,146,120	379,909	3,429,268	1,125,134	339	3,319	114	57
48072068002	Oak Grove SD 68 Bartonville	2	70%	682,149	133,606	329,533	43,279	506,419	175,730	73	2,407	92	46
34049068002	Oak Grove SD 68 Green Oaks	4	138%	2,675,856	458,828	491,429	114,059	1,064,315	1,611,541	151	10,672	51	26
07016229016	Oak Lawn CHSD 229	2	70%	7,713,602	1,490,450	1,790,678	236,822	3,517,950	4,195,652	305	13,756	36	18
07016123002	Oak Lawn-Hometown SD 123	2	74%	10,264,812	3,323,920	2,826,560	994,965	7,145,445	3,119,367	611	5,105	36	18

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06016200013	Oak Park - River Forest SD 200	4	129%	17,080,520	5,100,943	2,457,439	2,179,170	9,737,552	7,342,968	657	11,177	78	39
06016097002	Oak Park ESD 97	2	78%	19,974,771	9,245,155	6,405,468	2,188,038	17,838,660	2,136,111	1143	1,869	78	39
13095001004	Oakdale CCSD 1	1	64%	117,925	14,763	77,563	5,288	97,614	20,312	17	1,195	108	54
11015005026	Oakland CUSD 5	2	76%	391,970	74,228	213,387	25,044	312,659	79,311	45	1,762	110	55
54092076026	Oakwood CUSD 76	1	62%	1,461,028	159,648	693,625	43,460	896,733	564,294	151	3,737	104	52
12017004026	Oblong CUSD 4	1	59%	858,617	89,060	481,902	11,073	582,035	276,583	130	2,128	110	55
17053435004	Odell CCSD 435	2	71%	457,020	82,902	172,724	5,843	261,469	195,551	38	5,146	106	53
13058722026	Odin PSD 722	1	60%	406,679	39,023	210,211	26,286	275,520	131,160	61	2,150	107	54
35050125002	Oglesby ESD 125	1	59%	1,168,651	79,273	551,906	214,678	845,857	322,794	114	2,832	76	38
28006017004	Ohio CCSD 17	4	167%	219,986	60,953	102,945	24,943	188,841	31,145	28	1,112	74	37
28006505016	Ohio CHSD 505	4	199%	175,241	92,544	15,107	3,125	110,776	64,465	10	6,446	74	37
11070302026	Okaw Valley CUSD 302	2	84%	613,487	149,061	305,993	53,391	508,445	105,042	71	1,479	102	51
17064016026	Olympia CUSD 16	2	80%	3,705,403	635,178	1,548,376	442,999	2,626,552	1,078,851	344	3,136	88	44
13041005004	Opdyke-Belle-Rive CCSD 5	1	64%	478,254	43,421	216,215	59,327	318,963	159,291	39	4,084	115	58
08089203026	Orangeville CUSD 203	2	78%	1,171,753	127,300	383,252	109,525	620,077	551,675	59	9,350	89	45
47071220026	Oregon CUSD 220	2	72%	1,896,258	401,693	1,079,774	96,724	1,578,192	318,066	223	1,426	90	45
28037223026	Orion CUSD 223	2	76%	1,376,124	341,524	587,433	191,746	1,120,703	255,421	165	1,548	74	37
07016135002	Orland SD 135	4	111%	19,408,870	4,302,025	3,892,515	1,432,679	9,627,219	9,781,652	1027	9,524	35	18
35050141002	Ottawa ESD 141	1	63%	5,384,673	970,371	2,027,936	707,414	3,705,721	1,678,953	477	3,520	76	38
35050140017	Ottawa Twp HSD 140	1	63%	4,017,350	765,759	1,568,313	271,836	2,605,907	1,411,443	224	6,301	76	38
05016015004	Palatine CCSD 15	2	80%	30,740,834	6,379,725	7,766,287	4,191,618	18,337,629	12,403,204	1690	7,339	54	27
12017003026	Palestine CUSD 3	2	65%	405,957	62,783	220,418	5,681	288,882	117,075	59	1,984	110	55
07016118004	Palos CCSD 118	4	103%	6,147,994	2,522,652	1,276,663	585,756	4,385,071	1,762,922	446	3,953	36	18
07016128002	Palos Heights SD 128	4	107%	2,298,799	520,784	736,240	301,615	1,558,639	740,161	148	5,001	27	14
03011008026	Pana CUSD 8	1	60%	1,859,698	192,622	1,015,982	287,450	1,496,054	363,644	232	1,567	95	48
03068002026	Panhandle CUSD 2	2	71%	835,058	175,289	349,526	35,688	560,503	274,555	143	1,920	95	48
11023004026	Paris CUSD 4	2	76%	336,157	131,794	312,027	58,062	501,883	(165,726)	91	(1,821)	102	51
11023095025	Paris-Union SD 95	1	56%	1,836,550	220,321	1,358,972	203,580	1,782,873	53,677	331	162	102	51
07016163002	Park Forest SD 163	1	59%	5,058,800	573,112	2,782,474	846,513	4,202,099	856,701	388	2,208	80	40
05016064004	Park Ridge CCSD 64	4	134%	14,948,737	7,247,299	3,559,808	1,475,545	12,282,652	2,666,085	754	3,536	55	28
13058100026	Patoka CUSD 100	3	91%	465,279	131,381	167,854	48,517	347,752	117,527	54	2,176	107	54
47052271026	Paw Paw CUSD 271	3	98%	444,030	162,838	137,882	8,789	309,509	134,521	39	3,449	90	45
51084011026	Pawnee CUSD 11	2	77%	886,639	274,232	295,155	150,707	720,094	166,545	141	1,181	99	50
09027010026	Paxton-Buckley-Loda CUD 10	2	70%	3,476,250	361,896	1,520,231	362,532	2,244,659	1,231,591	267	4,613	106	53
01001001026	Payson CUSD 1	1	59%	717,927	100,883	490,504	152,570	743,957	(26,030)	118	(221)	94	47
08089200026	Pearl City CUSD 200	2	68%	858,796	94,415	372,848	209,836	677,099	181,697	71	2,559	89	45
04101321026	Pecatonica CUSD 321	2	70%	2,327,536	327,480	785,326	264,177	1,376,983	950,553	171	5,559	89	45
53090303016	Pekin CSD 303	1	57%	4,525,561	1,067,359	1,744,944	449,836	3,262,139	1,263,422	309	4,089	91	46
53090108002	Pekin PSD 108	1	61%	9,542,320	1,586,154	3,971,415	1,027,967	6,585,536	2,956,784	977	3,026	91	46
32046259004	Pembroke CCSD 259	2	72%	510,315	13,381	326,013	126,944	466,338	43,977	29	1,516	79	40
06016079002	Pennoyer SD 79	2	89%	738,027	192,400	260,438	83,194	536,031	201,996	59	3,424	20	10
48072325026	Peoria Heights CUSD 325	2	72%	2,014,148	437,626	578,739	52,014	1,068,379	945,769	192	4,926	92	46
48072150025	Peoria SD 150	1	63%	35,079,585	5,649,123	14,777,897	6,512,759	26,939,778	8,139,807	2855	2,851	92	46
56099207U26	Peotone CUSD 207U	3	94%	4,943,077	869,899	1,908,290	394,017	3,172,206	1,770,872	293	6,044	79	40
35050124002	Peru ESD 124	2	73%	2,126,786	385,636	673,863	292,288	1,351,787	774,999	193	4,016	76	38
01075010026	Pikeland CUSD 10	1	60%	2,442,966	258,720	1,263,597	199,303	1,721,620	721,346	276	2,614	100	50
30073101016	Pinckneyville CHSD 101	1	55%	650,118	93,447	367,468	19,875	480,790	169,328	68	2,490	116	58
30073050002	Pinckneyville SD 50	1	63%	814,978	74,722	519,756	41,845	636,323	178,655	114	1,567	116	58
56099202022	Plainfield SD 202	1	64%	68,700,704	14,206,275	25,282,161	6,118,768	45,607,204	23,093,500	4903	4,710	97	49
24047088026	Plano CUSD 88	1	53%	5,358,847	2,231,179	2,018,381	53,257	4,302,817	1,056,030	468	2,256	75	38

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01075003026	Pleasant Hill CUSD 3	1	64%	713,274	80,665	313,334	12,260	406,259	307,016	84	3,655	100	50
48072069002	Pleasant Hill SD 69	1	61%	749,943	22,744	335,387	38,441	396,572	353,371	69	5,121	92	46
51084008026	Pleasant Plains CUSD 8	2	82%	1,391,812	379,958	460,510	252,395	1,092,863	298,949	173	1,728	99	50
48072062002	Pleasant Valley SD 62	1	59%	1,145,975	75,376	601,920	112,799	790,095	355,880	126	2,824	92	46
06016107002	Pleasantdale SD 107	4	134%	2,759,448	547,254	393,863	26,573	967,690	1,791,757	104	17,228	82	41
47071222026	Polo CUSD 222	2	75%	733,021	118,130	342,718	66,578	527,427	205,594	85	2,419	90	45
17053429004	Pontiac CCSD 429	2	67%	3,833,165	859,444	1,661,351	566,828	3,087,623	745,542	439	1,698	106	53
17053090017	Pontiac Twp HSD 90	1	58%	2,213,943	991,967	727,576	4,289	1,723,832	490,111	105	4,668	106	53
50082105002	Pontiac-W Holliday SD 105	4	102%	1,634,869	461,119	501,767	168,683	1,131,569	503,300	138	3,647	113	57
20076001026	Pope Co CUD 1	1	64%	724,768	83,859	461,778	24,711	570,348	154,420	120	1,287	118	59
51065202026	Porta CUSD 202	2	74%	2,389,074	483,201	1,222,254	320,748	2,026,204	362,871	301	1,206	87	44
07016143502	Posen-Robbins ESD 143-5	1	60%	3,715,040	66,148	1,734,093	129,423	1,929,663	1,785,377	156	11,445	30	15
54092010026	Potomac CUSD 10	2	69%	137,177	31,679	99,141	443	131,263	5,914	28	211	106	53
17053008026	Prairie Central CUSD 8	2	70%	5,546,641	758,545	2,141,778	170,796	3,071,119	2,475,522	401	6,173	105	53
45079134004	Prairie Du Rocher CCSD 134	1	62%	279,884	25,068	128,923	43,752	197,743	82,141	41	2,003	116	58
44063046003	Prairie Grove CSD 46	4	123%	2,389,802	1,510,969	929,270	248,681	2,688,920	(299,118)	150	(1,994)	52	26
04101133004	Prairie Hill CCSD 133	2	74%	1,104,244	226,491	450,762	142,280	819,532	284,712	142	2,005	69	35
07016144002	Prairie-Hills ESD 144	1	57%	6,821,748	454,303	2,718,054	801,916	3,974,274	2,847,474	406	7,013	38	19
09010197004	Prairievew-Ogden CCSD 197	3	98%	215,220	54,958	85,219	3,362	143,539	71,681	24	2,987	104	52
28006115002	Princeton ESD 115	2	80%	2,516,679	340,571	1,021,688	205,623	1,567,882	948,798	248	3,826	74	37
28006500015	Princeton HSD 500	2	75%	797,756	228,553	390,550	48,688	667,792	129,964	100	1,300	74	37
48072326026	Princeville CUSD 326	2	72%	1,126,534	209,457	411,980	19,478	640,916	485,618	115	4,223	73	37
47098003026	Prophetstown-Lyndon-Tampico CUSD3	2	66%	1,857,244	374,388	950,554	46,305	1,371,247	485,997	205	2,371	71	36
05016023002	Prospect Heights SD 23	3	93%	4,952,732	764,359	1,153,425	580,624	2,498,409	2,454,324	238	10,312	53	27
06016209017	Proviso Twp HSD 209	2	72%	21,092,039	4,866,397	7,118,049	206,728	12,191,174	8,900,865	822	10,828	7	4
35078535026	Putnam County CUSD 535	3	93%	2,362,716	409,367	888,313	142,869	1,440,549	922,167	153	6,027	76	38
19022016002	Queen Bee SD 16	1	62%	7,310,753	2,331,716	2,008,525	314,961	4,655,202	2,655,551	313	8,484	46	23
01001172022	Quincy SD 172	2	70%	17,162,851	2,479,683	7,011,409	2,375,666	11,866,757	5,296,093	1592	3,327	94	47
33048208026	R O W V A CUSD 208	2	76%	937,571	235,233	439,232	55,358	729,822	207,749	109	1,906	74	37
13058001003	Raccoon Cons SD 1	1	57%	442,668	50,285	238,996	46,121	335,402	107,267	63	1,703	107	54
03026204026	Ramsey CUSD 204	1	60%	542,250	44,535	403,656	116,862	565,054	(22,804)	110	(207)	107	54
53090098002	Rankin CSD 98	2	90%	410,494	84,800	184,659	31,312	300,771	109,723	34	3,227	91	46
09010137002	Rantoul City SD 137	1	59%	5,180,539	582,520	2,576,133	787,549	3,946,202	1,234,337	460	2,683	104	52
09010193017	Rantoul Township HSD 193	1	51%	2,614,422	450,570	1,171,334	23,196	1,645,100	969,322	159	6,096	104	52
07016220017	Reavis Twp HSD 220	2	79%	1,842,970	1,660,562	1,422,551	440,132	3,523,245	(1,680,274)	255	(6,589)	23	12
45079132026	Red Bud CUSD 132	4	117%	2,108,855	554,679	728,417	216,984	1,500,080	608,775	199	3,059	116	58
12051010026	Red Hill CUSD 10	1	58%	1,414,012	73,092	705,566	135,634	914,293	499,719	148	3,376	109	55
56099255U26	Reed Custer CUSD 255U	4	131%	4,709,004	1,887,615	1,111,258	283,735	3,282,608	1,426,396	282	5,058	75	38
06016084502	Rhodes SD 84-5	2	89%	2,625,830	917,690	696,330	188,933	1,802,953	822,877	105	7,837	78	39
07016227017	Rich Twp HSD 227	1	61%	15,254,911	7,095,887	5,072,854	931,929	13,100,670	2,154,241	643	3,350	38	19
12080001026	Richland County CUSD 1	1	61%	3,229,643	360,761	1,783,325	243,087	2,387,173	842,470	421	2,001	109	55
56099088A02	Richland GSD 88A	2	85%	2,602,612	711,949	748,150	170,369	1,630,468	972,143	152	6,396	98	49
44063157016	Richmond-Burton CHSD 157	2	79%	2,118,567	581,950	852,692	126,711	1,561,353	557,214	77	7,237	63	32
07016122002	Ridgeland SD 122	1	62%	8,244,961	1,680,628	2,789,366	403,767	4,873,761	3,371,200	436	7,732	31	16
17064019026	Ridgeview CUSD 19	3	95%	969,351	230,791	332,716	117,837	681,344	288,007	92	3,131	105	53
06016234016	Ridgewood CHSD 234	4	105%	3,959,000	1,154,025	751,824	107,237	2,013,086	1,945,914	111	17,531	20	10
44063018004	Riley CCSD 18	4	108%	578,928	288,596	141,846	66,630	497,071	81,857	56	1,462	63	32
47098002026	River Bend CUSD 2	2	70%	1,178,546	229,067	705,418	145,620	1,080,105	98,440	142	693	71	36
06016090002	River Forest SD 90	4	141%	5,802,513	2,613,703	1,214,766	518,899	4,347,368	1,455,145	293	4,966	7	4
06016085502	River Grove SD 85-5	1	56%	1,695,488	253,041	788,898	150,314	1,192,254	503,234	121	4,159	78	39

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08043210026	River Ridge CUSD 210	4	123%	1,265,927	479,200	303,414	261,110	1,043,724	222,203	100	2,222	89	45
05016026002	River Trails SD 26	4	118%	4,588,180	2,438,372	926,866	489,086	3,854,324	733,856	209	3,511	57	29
49081100026	Riverdale CUSD 100	2	74%	1,652,749	284,895	643,668	220,533	1,149,096	503,652	168	2,998	71	36
06016096002	Riverside SD 96	4	128%	7,411,831	2,784,315	1,375,189	207,314	4,366,818	3,045,013	297	10,253	23	12
06016208017	Riverside-Brookfield Twp SD 208	2	80%	5,799,495	1,073,814	1,074,434	248,824	2,397,071	3,402,424	224	15,189	23	12
51084014026	Riverton CUSD 14	1	57%	3,094,814	374,353	1,657,629	769,536	2,801,518	293,297	342	858	87	44
53102002004	Riverview CCSD 2	2	70%	504,116	65,484	223,928	5,108	294,521	209,595	51	4,110	73	37
53102060026	Roanoke Benson CUSD 60	2	88%	1,131,312	215,990	383,853	107,107	706,950	424,361	80	5,305	106	53
53090085002	Robein SD 85	2	81%	311,212	114,654	102,949	18,648	236,252	74,961	37	2,026	88	44
12017002026	Robinson CUSD 2	3	96%	2,376,782	713,276	962,752	69,934	1,745,962	630,820	412	1,531	110	55
47071231004	Rochelle CCSD 231	2	65%	3,220,359	591,421	1,599,508	165,616	2,356,545	863,814	334	2,586	90	45
47071212017	Rochelle Twp HSD 212	2	66%	1,427,212	570,177	702,615	164,104	1,436,896	(9,684)	161	(60)	90	45
51084003A26	Rochester CUSD 3A	2	71%	2,832,167	414,064	1,387,845	599,832	2,401,741	430,426	362	1,189	96	48
47098013002	Rock Falls ESD 13	1	62%	1,970,052	100,836	1,240,476	172,243	1,513,555	456,497	234	1,951	71	36
47098301017	Rock Falls Twp HSD 301	1	57%	1,350,148	270,947	542,178	8,197	821,322	528,826	122	4,335	71	36
49081041025	Rock Island SD 41	1	59%	16,322,322	2,467,346	6,018,216	1,866,617	10,352,180	5,970,142	1248	4,784	72	36
56099084002	Rockdale SD 84	3	100%	826,095	149,998	258,184	52,053	460,235	365,861	60	6,098	86	43
04101205025	Rockford SD 205	1	61%	70,514,457	22,705,421	28,271,865	12,493,918	63,471,204	7,043,253	5322	1,323	67	34
49081300026	Rockridge CUSD 300	2	88%	1,513,961	421,064	649,921	225,134	1,296,119	217,842	164	1,328	72	36
04101140004	Rockton SD 140	2	69%	2,645,921	459,415	1,082,295	345,009	1,886,719	759,202	267	2,843	69	35
13041002004	Rome CCSD 2	1	57%	517,299	40,417	292,541	51,943	384,901	132,398	78	1,697	115	58
34049072002	Rondout SD 72	4	288%	994,189	375,811	176,132	67,790	619,733	374,456	47	7,967	59	30
17053425004	Rooks Creek CCSD 425	4	130%	85,292	25,496	12,877	360	38,732	46,559	11	4,233	106	53
19022012002	Roselle SD 12	3	97%	2,610,830	374,639	354,644	319,356	1,048,639	1,562,191	100	15,622	45	23
06016078002	Rosemont ESD 78	4	132%	608,571	285,675	146,525	74,065	506,265	102,306	46	2,224	20	10
54092007026	Rossville-Alvin CUSD 7	1	60%	670,209	96,961	425,582	322	522,865	147,344	86	1,713	106	53
34049116026	Round Lake CUSD 116	1	52%	23,272,029	3,873,151	9,091,789	2,399,995	15,364,935	7,907,094	1217	6,497	62	31
41057001026	Roxana CUSD 1	4	105%	3,572,329	1,020,438	1,201,447	517,569	2,739,454	832,875	361	2,307	111	56
35050230004	Rutland CCSD 230	4	155%	173,384	59,672	47,556	17,215	124,443	48,941	16	3,059	76	38
13058600016	Salem CHSD 600	1	54%	933,198	212,332	588,682	87,590	888,604	44,594	134	333	107	54
13058111002	Salem SD 111	1	58%	1,717,499	188,505	1,056,738	102,331	1,347,574	369,925	280	1,321	107	54
19022048002	Salt Creek SD 48	4	148%	1,907,664	475,386	464,632	244,162	1,184,180	723,483	92	7,864	77	39
54092512026	Salt Fork CUSD 512	2	70%	1,746,178	251,759	578,212	113,816	943,787	802,390	172	4,665	102	51
13058501026	Sandoval CUSD 501	1	58%	1,174,564	72,464	567,108	91,265	730,837	443,728	152	2,919	107	54
07016172002	Sandridge SD 172	1	63%	1,110,941	237,434	493,352	111,746	842,532	268,409	96	2,796	33	17
16019430026	Sandwich CUSD 430	2	67%	5,269,470	1,350,225	2,229,534	839,738	4,419,497	849,973	365	2,329	90	45
39055009026	Sangamon Valley CUSD 9	2	71%	1,326,300	280,396	466,918	121,490	868,804	457,497	169	2,707	96	48
24032060C04	Saratoga CCSD 60C	2	66%	1,633,073	278,637	597,029	117,737	993,402	639,671	148	4,322	75	38
17053438004	Saunemin CCSD 438	1	64%	321,913	88,618	95,434	0	184,052	137,861	32	4,308	106	53
08043211026	Scales Mound CUSD 211	4	159%	533,574	182,686	129,018	44,094	355,798	177,776	36	4,938	89	45
05016054004	Schaumburg CCSD 54	3	94%	49,915,273	8,889,304	8,924,510	4,819,633	22,633,447	27,281,827	2006	13,600	56	28
06016081002	Schiller Park SD 81	2	70%	3,797,442	834,771	1,265,796	445,088	2,545,654	1,251,788	230	5,443	20	10
26085005026	Schuyler-Industry CUSD 5	2	66%	2,208,766	281,600	1,126,620	142,696	1,550,916	657,850	202	3,257	93	47
01086002026	Scott-Morgan CUSD 2	2	66%	336,942	43,331	180,574	13,501	237,406	99,536	42	2,370	100	50
19022045002	SD 45 DuPage County	2	82%	13,273,358	2,989,497	3,120,612	1,505,682	7,615,791	5,657,567	782	7,235	46	23
31045046022	SD U-46	1	55%	95,097,701	41,944,077	38,365,033	11,426,652	91,735,761	3,361,939	6593	510	43	22
13058010004	Selmaville CCSD 10	1	61%	301,066	46,461	181,999	39,342	267,802	33,264	61	545	107	54
35050170004	Seneca CCSD 170	4	157%	1,513,832	489,601	396,162	116,259	1,002,022	511,811	115	4,451	75	38
35050160017	Seneca Twp HSD 160	4	198%	1,307,606	454,182	322,852	113,901	890,934	416,672	65	6,410	75	38
35050002026	Serena CUSD 2	4	106%	1,694,543	339,450	630,797	138,381	1,108,628	585,914	127	4,613	76	38

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21028196026	Sesser-Valier CUSD 196	1	58%	1,021,432	49,369	580,103	74,939	704,411	317,021	110	2,882	117	59
30091084026	Shawnee CUSD 84	2	89%	868,059	210,628	395,281	31,313	637,222	230,836	101	2,286	115	58
11087004026	Shelbyville CUSD 4	1	63%	1,695,268	233,260	888,984	97,101	1,219,345	475,922	187	2,545	102	51
49081200026	Sherrard CUSD 200	2	72%	1,669,351	168,787	830,102	275,391	1,274,280	395,071	189	2,090	74	37
11023001026	Shiloh CUSD 1	4	104%	642,977	255,543	305,999	40,790	602,331	40,646	79	515	102	51
50082085002	Shiloh Village SD 85	2	67%	1,556,212	178,458	520,311	157,744	856,513	699,699	132	5,301	114	57
04101134004	Shirland CCSD 134	3	95%	339,535	73,020	154,428	34,949	262,397	77,138	24	3,214	69	35
50082181002	Signal Hill SD 181	1	63%	726,733	102,472	373,497	155,714	631,683	95,051	93	1,022	113	57
49081034002	Silvis SD 34	1	56%	948,811	197,033	471,018	197,069	865,120	83,691	112	747	71	36
05016068002	Skokie SD 68	4	112%	6,877,267	2,413,365	1,055,561	118,854	3,587,780	3,289,488	344	9,562	17	9
05016069002	Skokie SD 69	2	82%	4,795,565	2,384,081	1,371,465	61,378	3,816,924	978,641	275	3,559	16	8
05016073502	Skokie SD 73-5	4	105%	3,902,240	1,957,455	831,997	102,589	2,892,040	1,010,200	177	5,707	16	8
50082130004	Smithton CCSD 130	2	72%	712,042	127,023	265,617	102,629	495,269	216,773	90	2,409	114	57
16019432026	Somonauk CUSD 432	2	74%	2,186,975	324,515	1,018,464	248,146	1,591,125	595,850	137	4,349	90	45
13058401026	South Central CUD 401	1	64%	1,347,149	140,876	661,454	157,789	960,119	387,030	186	2,081	107	54
03011014024	South Fork SD 14	1	59%	561,209	38,051	328,179	2,035	368,265	192,944	86	2,244	96	48
07016150002	South Holland SD 150	2	71%	2,396,113	902,498	931,186	214,729	2,048,414	347,699	100	3,477	29	15
07016151002	South Holland SD 151	2	66%	5,514,362	1,372,812	2,020,636	583,015	3,976,463	1,537,900	322	4,776	29	15
53090137002	South Pekin SD 137	1	61%	551,247	50,824	336,150	54,074	441,048	110,199	78	1,413	91	46
24032074003	South Wilmington CCSD 74	2	70%	250,923	34,609	68,568	25,047	128,223	122,700	18	6,817	79	40
26034337026	Southeastern CUSD 337	2	71%	1,318,561	152,253	603,013	28,125	783,390	535,171	116	4,614	94	47
40056009026	Southwestern CUSD 9	1	62%	2,466,302	190,447	1,210,624	398,864	1,799,936	666,367	215	3,099	95	48
45079140026	Sparta CUSD 140	1	57%	2,634,585	262,399	1,238,202	591,526	2,092,126	542,459	261	2,078	116	58
26029004026	Spoon River Valley CUSD 4	2	79%	629,018	145,836	261,140	13,960	420,936	208,081	66	3,153	91	46
13041178004	Spring Garden CCSD 178	1	60%	472,081	38,602	203,644	70,656	312,903	159,179	45	3,537	115	58
53090606004	Spring Lake CCSD 606	2	74%	142,538	38,699	66,125	22,975	127,798	14,740	16	921	91	46
28006099004	Spring Valley CCSD 99	1	61%	1,189,375	93,206	711,485	85,725	890,417	298,959	134	2,231	76	38
51084186025	Springfield SD 186	2	70%	47,817,324	10,335,619	16,454,290	6,589,304	33,379,213	14,438,111	3712	3,890	99	50
32046256004	St Anne CCSD 256	1	63%	761,196	75,451	360,478	111,235	547,164	214,032	74	2,892	79	40
32046302016	St Anne CHSD 302	1	54%	674,372	103,824	360,962	70,608	535,394	138,978	40	3,474	79	40
31045303026	St Charles CUSD 303	4	101%	30,560,951	22,206,995	8,430,482	3,158,505	33,795,982	(3,235,031)	1891	(1,711)	65	33
03026202026	St Elmo CUSD 202	1	57%	619,060	59,160	337,152	73,420	469,732	149,327	96	1,555	107	54
32046258004	St George CCSD 258	2	67%	785,751	138,938	380,039	97,637	616,615	169,136	87	1,944	34	17
09010169004	St Joseph CCSD 169	2	71%	1,000,236	113,572	448,394	17,120	579,086	421,150	136	3,097	102	51
09010305016	St Joseph Ogden CHSD 305	2	68%	448,840	104,121	187,373	2,043	293,537	155,303	40	3,883	102	51
50082030003	St Libory Cons SD 30	2	67%	177,040	28,604	65,728	16,611	110,943	66,097	14	4,721	116	58
13014141502	St Rose SD 14-15	2	76%	95,263	19,479	53,989	5,469	78,937	16,326	28	583	107	54
28088100026	Stark County CUSD 100	2	77%	1,395,142	324,260	492,714	141,379	958,354	436,788	149	2,931	73	37
40056006026	Staunton CUSD 6	1	58%	1,741,716	211,288	879,328	397,121	1,487,736	253,980	280	907	95	48
45079138026	Steeleville CUSD 138	1	59%	739,517	95,522	420,201	82,064	597,787	141,729	92	1,541	116	58
07016194002	Steger SD 194	1	55%	3,344,011	299,006	1,079,824	488,144	1,866,975	1,477,036	223	6,623	29	15
47098005026	Sterling CUSD 5	1	58%	6,657,139	891,975	2,549,499	360,376	3,801,851	2,855,288	759	3,762	71	36
47052220002	Steward ESD 220	4	130%	111,076	46,508	33,293	5,570	85,371	25,705	17	1,512	90	45
11087005A26	Stewardson-Strasburg CUD 5A	2	65%	393,375	92,994	253,304	58,707	405,005	(11,629)	73	(159)	102	51
08043206026	Stockton CUSD 206	2	78%	1,029,707	279,335	295,566	226,772	801,673	228,034	107	2,131	89	45
35050044002	Streator ESD 44	1	61%	4,948,497	364,336	2,861,812	575,715	3,801,863	1,146,635	449	2,554	76	38
35050040017	Streator Twp HSD 40	1	52%	2,964,078	436,534	1,430,611	375,734	2,242,879	721,200	205	3,518	76	38
11070300026	Sullivan CUSD 300	1	65%	1,455,145	246,176	809,861	87,905	1,143,942	311,203	184	1,691	102	51
13041079002	Summersville SD 79	1	60%	335,091	22,797	167,315	38,264	228,376	106,715	49	2,178	115	58
56099161002	Summit Hill SD 161	2	84%	8,126,990	2,196,116	1,850,763	873,583	4,920,462	3,206,527	553	5,798	37	19

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			Meet Expectations							Education	Expenditure		
										Child Count	Per Child	District	District
											Count		
07016104002	Summit SD 104	1	54%	5,257,393	795,860	1,584,613	344,865	2,725,338	2,532,055	261	9,701	21	11
07016171002	Sunnybrook SD 171	1	58%	2,876,717	580,389	1,179,767	408,818	2,168,974	707,743	208	3,403	33	17
05016029002	Sunset Ridge SD 29	4	234%	2,959,070	740,611	316,215	108,988	1,165,815	1,793,256	90	19,925	18	9
16019427026	Sycamore CUSD 427	2	69%	9,547,395	4,246,467	3,551,464	1,225,591	9,023,522	523,874	635	825	70	35
56099090002	Taft SD 90	1	60%	957,426	201,853	445,845	65,774	713,472	243,954	72	3,388	85	43
30073005002	Tamaroa School Dist 5	1	61%	182,192	17,278	155,268	17,928	190,474	(8,282)	36	(230)	115	58
03011003026	Taylorville CUSD 3	2	66%	3,685,392	507,312	1,966,743	105,792	2,579,847	1,105,544	559	1,978	95	48
03025050026	Teutopolis CUSD 50	2	73%	1,159,096	198,718	659,593	268,956	1,127,267	31,829	172	185	109	55
09010130004	Thomasboro CCSD 130	1	57%	293,719	37,906	134,839	11,894	184,640	109,080	36	3,030	104	52
21028174026	Thompsonville CUSD 174	1	58%	315,906	38,482	250,666	25,675	314,822	1,084	66	16	117	59
07016215017	Thornton Fractional Twp HSD 215	1	53%	14,697,703	3,466,166	4,457,980	1,277,359	9,201,505	5,496,198	565	9,728	34	17
07016154002	Thornton SD 154	2	67%	447,298	210,900	171,919	71,377	454,196	(6,897)	39	(177)	29	15
07016205017	Thornton Twp HSD 205	1	60%	25,629,976	6,511,423	8,410,455	2,898,981	17,820,859	7,809,116	865	9,028	29	15
09010007026	Tolono CUSD 7	2	68%	2,700,561	400,881	1,410,132	229,199	2,040,213	660,349	267	2,473	102	51
35050079004	Tonica CCSD 79	2	78%	343,952	266,990	196,873	100,488	564,352	(220,400)	40	(5,510)	76	38
05016211017	Township HSD 211	4	111%	48,970,567	10,921,559	11,020,522	3,053,536	24,995,617	23,974,950	1344	17,839	54	27
05016214017	Township HSD 214	4	118%	42,797,872	10,823,048	10,039,112	3,448,206	24,310,367	18,487,505	1538	12,020	53	27
53090702026	Tremont CUSD 702	2	75%	1,933,516	276,659	759,261	169,829	1,205,749	727,767	143	5,089	87	44
51084001026	Tri City CUSD 1	2	73%	662,742	249,379	362,772	169,510	781,661	(118,919)	137	(868)	87	44
17053006J26	Tri Point CUSD 6-J	2	83%	1,360,589	143,129	392,772	0	535,901	824,687	94	8,773	106	53
17064003026	Tri Valley CUSD 3	2	85%	2,034,291	514,771	631,474	224,078	1,370,324	663,967	210	3,162	101	51
41057002026	Triad CUSD 2	2	72%	6,613,048	1,020,515	3,404,621	834,175	5,259,312	1,353,737	670	2,021	108	54
30039176026	Trico CUSD 176	1	56%	1,590,999	205,098	875,597	90,861	1,171,556	419,443	193	2,173	115	58
01069027026	Triopia CUSD 27	2	76%	585,150	79,065	253,393	23,040	355,498	229,652	65	3,533	100	50
56099030C04	Troy CCSD 30C	2	76%	10,119,007	2,354,406	3,123,002	263,729	5,741,137	4,377,870	681	6,429	98	49
11021301026	Tuscola CUSD 301	2	69%	1,633,820	404,178	659,686	17,726	1,081,590	552,230	166	3,327	102	51
34049113017	Twp HSD 113	4	171%	18,751,698	5,853,634	2,906,477	1,262,434	10,022,545	8,729,153	605	14,428	58	29
06016086002	Union Ridge SD 86	2	74%	1,028,636	277,987	292,280	73,775	644,042	384,594	99	3,885	19	10
56099081002	Union SD 81	4	172%	347,239	252,760	73,451	63,423	389,635	(42,396)	21	(2,019)	86	43
33094304026	United CUSD 304	2	79%	1,168,167	360,255	461,798	13,618	835,670	332,497	185	1,797	94	47
49081030017	United Twp HSD 30	1	51%	3,114,033	565,885	1,134,767	345,170	2,045,822	1,068,212	277	3,856	72	36
30039140004	Unity Point CCSD 140	1	56%	843,214	97,441	570,361	3,170	670,971	172,243	123	1,400	115	58
09010116022	Urbana SD 116	2	74%	14,941,760	2,634,323	5,374,183	1,829,422	9,837,928	5,103,832	993	5,140	103	52
26029002026	V I T CUSD 2	2	70%	631,670	140,045	293,410	51,546	485,002	146,668	68	2,157	93	47
56099365U26	Valley View CUSD 365U	2	66%	62,813,098	25,020,277	19,582,333	5,088,540	49,691,150	13,121,948	3170	4,139	85	43
45067003026	Valmeyer CUSD 3	2	74%	645,572	150,835	275,524	71,184	497,542	148,029	63	2,350	116	58
03026203026	Vandalia CUSD 203	1	58%	2,452,229	294,265	1,541,779	286,132	2,122,175	330,054	311	1,061	107	54
41057003026	Venice CUSD 3	4	127%	610,553	187,029	236,389	43,260	466,678	143,876	22	6,540	113	57
21044133017	Vienna HSD 133	1	52%	492,945	75,879	311,485	32,618	419,982	72,963	57	1,280	118	59
21044055002	Vienna SD 55	1	56%	668,426	26,326	272,102	40,029	338,456	329,969	67	4,925	118	59
11021302026	Villa Grove CUSD 302	1	62%	1,232,343	167,365	640,713	116,954	925,032	307,311	138	2,227	102	51
01009064026	Virginia CUSD 64	2	71%	346,694	101,015	141,456	125,184	367,655	(20,961)	82	(256)	93	47
07016147002	W Harvey-Dixmoor PSD 147	1	62%	4,668,194	285,098	2,800,796	250,897	3,336,791	1,331,403	201	6,624	30	15
20093348026	Wabash CUSD 348	1	62%	2,610,965	299,543	1,326,937	171,704	1,798,184	812,781	345	2,356	109	55
35050195004	Wallace CCSD 195	3	99%	1,043,761	196,545	299,541	177,705	673,791	369,970	74	5,000	76	38
35050185004	Waltham CCSD 185	3	92%	354,252	63,639	102,170	43,467	209,276	144,975	37	3,918	76	38
13041001026	Waltonville CUSD 1	1	63%	723,042	90,609	358,940	80,270	529,819	193,222	74	2,611	115	58
08043205026	Warren CUSD 205	2	82%	972,990	327,360	364,189	118,137	809,686	163,304	74	2,207	89	45
34049121017	Warren Twp HSD 121	2	67%	15,599,746	2,507,060	4,894,555	1,007,905	8,409,520	7,190,225	556	12,932	61	31
39055011026	Warrensburg-Latham CUSD 11	2	73%	1,067,816	193,085	491,963	252,982	938,030	129,786	127	1,022	101	51

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26034316026	Warsaw CUSD 316	1	62%	767,536	67,825	302,080	130,877	500,782	266,754	56	4,763	94	47
53090308016	Washington CHSD 308	2	68%	2,932,093	511,123	767,891	140,480	1,419,494	1,512,599	145	10,432	88	44
53090052002	Washington SD 52	2	70%	1,858,598	210,629	828,440	117,151	1,156,221	702,377	165	4,257	88	44
45067005026	Waterloo CUSD 5	2	80%	4,436,346	840,850	1,726,556	423,798	2,991,204	1,445,142	481	3,004	116	58
34049118026	Wauconda CUSD 118	2	75%	17,265,929	6,032,360	5,777,860	776,219	12,586,439	4,679,490	779	6,007	62	31
34049060026	Waukegan CUSD 60	1	51%	47,657,658	7,720,065	23,879,016	4,321,990	35,921,071	11,736,587	2544	4,613	60	30
01069006026	Waverly CUSD 6	2	76%	597,221	164,418	255,034	12,188	431,640	165,580	81	2,044	100	50
20096100026	Wayne City CUSD 100	1	61%	812,097	89,763	496,935	44,571	631,269	180,828	113	1,600	109	55
13014003026	Wesclin CUSD 3	1	63%	2,243,529	372,507	1,067,779	336,841	1,777,127	466,402	288	1,619	108	54
08008314026	West Carroll CUSD 314	2	68%	3,006,732	387,775	1,218,590	583,821	2,190,186	816,546	250	3,266	89	45
33036235026	West Central CUSD 235	2	78%	1,313,157	257,159	655,713	27,734	940,606	372,551	125	2,980	94	47
19022033002	West Chicago ESD 33	1	55%	15,041,705	3,893,411	4,743,147	1,624,171	10,260,729	4,780,975	810	5,902	49	25
17054092004	West Lincoln-Broadwell ESD 92	4	104%	603,674	106,603	203,126	44,041	353,770	249,904	35	7,140	87	44
05016031002	West Northfield SD 31	4	137%	4,767,818	874,973	591,571	217,543	1,684,086	3,083,732	131	23,540	57	29
26062103026	West Prairie CUSD 103	2	81%	1,475,669	272,305	480,767	105,444	858,515	617,154	136	4,538	93	47
13095010026	West Washington Co CUD 10	1	63%	833,799	204,098	385,927	96,845	686,870	146,930	139	1,057	108	54
06016092502	Westchester SD 92-5	3	96%	4,416,433	987,157	1,459,824	63,294	2,510,275	1,906,159	255	7,475	7	4
01075012026	Western CUSD 12	1	64%	920,168	96,661	480,407	113,812	690,879	229,289	135	1,698	100	50
06016101002	Western Springs SD 101	4	106%	3,019,046	660,201	655,954	18,131	1,334,286	1,684,759	167	10,088	47	24
54092002026	Westville CUSD 2	1	56%	2,454,083	205,673	1,415,058	109,318	1,730,049	724,034	302	2,397	104	52
28037230026	Wethersfield CUSD 230	2	65%	694,460	112,657	341,587	28,990	483,234	211,226	97	2,178	74	37
05016021004	Wheeling CCSD 21	2	88%	20,897,224	8,852,116	4,547,350	1,914,835	15,314,301	5,582,923	1031	5,415	57	29
50082115002	Whiteside SD 115	2	70%	3,042,935	623,510	1,298,050	349,691	2,271,250	771,685	340	2,270	114	57
56099092002	Will County SD 92	4	118%	5,979,095	2,144,323	1,807,226	589,729	4,541,277	1,437,817	311	4,623	85	43
33048210026	Williamsfield CUSD 210	4	112%	372,594	186,416	114,862	0	301,278	71,316	40	1,783	74	37
51084015026	Williamsville CUSD 15	2	69%	1,118,719	332,116	1,140,165	331,726	1,804,006	(685,287)	249	(2,752)	87	44
13014046002	Willow Grove SD 46	1	60%	360,141	38,197	207,808	37,237	283,242	76,899	57	1,349	108	54
07016108002	Willow Springs SD 108	2	66%	2,504,784	551,873	552,153	59,666	1,163,692	1,341,092	123	10,903	31	16
05016039002	Wilmette SD 39	4	136%	12,802,529	2,728,959	2,823,022	996,513	6,548,494	6,254,034	643	9,726	17	9
56099209U26	Wilmington CUSD 209U	2	68%	3,860,214	584,537	1,205,108	21,263	1,810,908	2,049,306	267	7,675	80	40
01086001026	Winchester CUSD 1	1	60%	1,089,017	104,710	672,446	36,665	813,822	275,195	126	2,184	100	50
11087001026	Windsor CUSD 1	2	67%	597,288	80,774	274,050	55,430	410,254	187,034	63	2,969	102	51
19022034002	Winfield SD 34	4	128%	1,004,305	497,270	275,541	125,437	898,248	106,057	57	1,861	42	21
04101323026	Winnebago CUSD 323	2	79%	3,370,864	939,801	1,141,789	340,434	2,422,024	948,840	261	3,635	89	45
05016036002	Winnetka SD 36	4	204%	9,814,130	2,589,339	951,602	532,248	4,073,189	5,740,941	457	12,562	18	9
34049001002	Winthrop Harbor SD 1	2	75%	1,223,376	659,127	385,307	88,424	1,132,858	90,518	97	933	61	31
50082113002	Wolf Branch SD 113	2	84%	1,336,869	223,324	490,928	130,851	845,103	491,765	128	3,842	113	57
19022007002	Wood Dale SD 7	4	105%	3,008,934	466,404	792,129	367,842	1,626,376	1,382,558	154	8,978	45	23
41057015003	Wood River-Hartford ESD 15	1	63%	1,505,468	266,767	588,614	266,728	1,122,109	383,358	175	2,191	111	56
34049050004	Woodland CCSD 50	2	84%	18,011,362	5,372,103	4,273,799	1,245,530	10,891,432	7,119,930	886	8,036	61	31
17053005026	Woodland CUSD 5	2	75%	1,798,251	596,397	591,992	66,094	1,254,483	543,768	120	4,531	106	53
13041209027	Woodlawn Unit School District 209	1	64%	852,508	199,964	329,189	59,543	588,696	263,812	83	3,178	115	58
19022068002	Woodridge SD 68	3	93%	9,148,748	4,645,876	2,153,791	1,196,544	7,996,211	1,152,537	619	1,862	85	43
44063200026	Woodstock CUSD 200	2	69%	16,773,003	11,747,858	5,916,978	2,210,265	19,875,100	(3,102,098)	972	(3,191)	63	32
07016127002	Worth SD 127	1	61%	3,496,402	1,148,768	1,171,758	230,853	2,551,379	945,023	261	3,621	35	18
24047115026	Yorkville CUSD 115	2	74%	19,900,514	8,805,371	7,250,251	1,554,466	17,610,088	2,290,426	1144	2,002	50	25
21028188026	Zeigler-Royalton CUSD 188	1	61%	985,020	67,538	689,537	26,148	783,223	201,797	136	1,484	117	59
34049006002	Zion ESD 6	1	53%	9,812,657	1,292,869	4,060,363	438,054	5,791,286	4,021,371	525	7,660	61	31
34049126017	Zion-Benton Twp HSD 126	1	50%	8,976,270	4,082,496	3,025,028	593,693	7,701,217	1,275,053	439	2,904	61	31
Total				5,359,829,650	1,363,392,164	1,996,387,946	550,185,734	3,909,965,844	1,449,863,806	348,680	4,158		

ILLINOIS STATE BOARD OF EDUCATION

Special Education Expenditures and Receipts Report School Code, Section 2-3.145 (105 ILCS 5/2-3.145)

May 1, 2019

Net Expenditures Per Child Count - Descending Order



Darren Reisberg
Chairman of the Board

Dr. Carmen I. Ayala
State Superintendent of Education

Illinois State Board of Education
School Business Services Division
2018 Special Education Expenditures and Receipts Report
(By Net Expenditure Per Child Count - Descending)

<u>RCDT No</u>	<u>District Name</u>	<u>Tier</u>	<u>Capacity to Meet Expectations</u>	<u>Expenditures</u>	<u>Local Receipts</u>	<u>State Receipts</u>	<u>Federal Receipts</u>	<u>Total Receipts</u>	<u>Net Expenditures</u>	<u>Special Education Child Count</u>	<u>Net Expenditure Per Child Count</u>	<u>House District</u>	<u>Senate District</u>
05016038002	Kenilworth SD 38	4	219%	2,248,054	298,577	281,928	73,889	654,394	1,593,660	60	26,561	18	9
05016031002	West Northfield SD 31	4	137%	4,767,818	874,973	591,571	217,543	1,684,086	3,083,732	131	23,540	57	29
05016037002	Avoca SD 37	4	151%	2,746,100	364,420	381,357	142,127	887,905	1,858,196	87	21,359	17	9
05016029002	Sunset Ridge SD 29	4	234%	2,959,070	740,611	316,215	108,988	1,165,815	1,793,256	90	19,925	18	9
34049125013	Adlai E Stevenson HSD 125	4	168%	18,700,364	5,475,864	2,915,294	1,386,843	9,778,001	8,922,363	456	19,567	59	30
05016030002	Northbrook/Glenview SD 30	4	166%	5,342,656	1,247,993	601,046	199,824	2,048,863	3,293,793	176	18,715	17	9
05016028002	Northbrook SD 28	4	175%	8,440,280	1,768,899	858,425	447,700	3,075,024	5,365,256	289	18,565	18	9
19022180004	CCSD 180	4	114%	4,534,312	667,921	1,214,206	369,402	2,251,528	2,282,784	127	17,975	82	41
05016211017	Township HSD 211	4	111%	48,970,567	10,921,559	11,020,522	3,053,536	24,995,617	23,974,950	1344	17,839	54	27
06016234016	Ridgewood CHSD 234	4	105%	3,959,000	1,154,025	751,824	107,237	2,013,086	1,945,914	111	17,531	20	10
06016107002	Pleasantdale SD 107	4	134%	2,759,448	547,254	393,863	26,573	967,690	1,791,757	104	17,228	82	41
34049106002	Bannockburn SD 106	4	256%	734,860	222,066	78,906	29,723	330,695	404,165	24	16,840	58	29
19022086017	Hinsdale Twp HSD 86	4	134%	21,937,522	7,917,644	3,644,014	1,114,342	12,676,000	9,261,522	561	16,509	47	24
34049115016	Lake Forest CHSD 115	4	166%	6,606,833	1,406,210	893,290	416,167	2,715,667	3,891,166	239	16,281	58	29
19022063002	Cass SD 63	4	105%	3,066,517	453,610	538,240	258,575	1,250,426	1,816,091	112	16,215	82	41
05016035002	Glencoe SD 35	4	190%	5,091,570	1,153,131	804,033	303,820	2,260,984	2,830,586	176	16,083	18	9
19022012002	Roselle SD 12	3	97%	2,610,830	374,639	354,644	319,356	1,048,639	1,562,191	100	15,622	45	23
06016204017	Lyons Twp HSD 204	4	122%	14,701,860	3,835,228	2,779,670	551,360	7,166,258	7,535,602	496	15,193	8	4
06016208017	Riverside-Brookfield Twp SD 208	2	80%	5,799,495	1,073,814	1,074,434	248,824	2,397,071	3,402,424	224	15,189	23	12
07016210017	Lemont Twp HSD 210	4	107%	4,561,921	889,143	1,134,191	362,295	2,385,629	2,176,292	145	15,009	82	41
19022181004	Hinsdale CCSD 181	4	135%	12,357,732	1,895,509	2,222,411	743,252	4,861,172	7,496,560	502	14,933	82	41
06016106002	LaGrange Highlands SD 106	4	126%	2,891,179	652,629	392,632	49,203	1,094,464	1,796,715	123	14,607	82	41
34049113017	Twp HSD 113	4	171%	18,751,698	5,853,634	2,906,477	1,262,434	10,022,545	8,729,153	605	14,428	58	29
34049109002	Deerfield SD 109	4	144%	10,440,906	2,348,609	1,762,919	557,444	4,668,972	5,771,934	417	13,842	58	29
07016229016	Oak Lawn CHSD 229	2	70%	7,713,602	1,490,450	1,790,678	236,822	3,517,950	4,195,652	305	13,756	36	18
19022053002	Butler SD 53	4	164%	1,897,686	432,258	334,386	66,332	832,977	1,064,710	78	13,650	47	24
05016054004	Schaumburg CCSD 54	3	94%	49,915,273	8,889,304	8,924,510	4,819,633	22,633,447	27,281,827	2006	13,600	56	28
26034325026	Nauvoo-Colusa CUSD 325	3	100%	1,043,578	145,104	207,357	11,833	364,294	679,284	50	13,586	94	47
19022100016	Fenton CHSD 100	4	110%	5,826,025	1,607,744	1,075,909	376,097	3,059,750	2,766,275	205	13,494	77	39
05016070002	Morton Grove SD 70	4	109%	3,317,701	598,237	728,609	8,717	1,335,563	1,982,138	150	13,214	16	8
34049067005	Lake Forest SD 67	4	158%	5,774,276	1,026,899	792,291	410,927	2,230,118	3,544,159	272	13,030	58	29
34049121017	Warren Twp HSD 121	2	67%	15,599,746	2,507,060	4,894,555	1,007,905	8,409,520	7,190,225	556	12,932	61	31
05016074002	Lincolnwood SD 74	4	137%	4,701,063	1,407,989	746,686	0	2,154,675	2,546,388	197	12,926	16	8
19022062002	Gower SD 62	4	120%	3,415,915	953,633	707,784	85,256	1,746,673	1,669,243	131	12,742	82	41
05016036002	Winnetka SD 36	4	204%	9,814,130	2,589,339	951,602	532,248	4,073,189	5,740,941	457	12,562	18	9
05016034004	Glenview CCSD 34	3	97%	19,170,144	2,950,895	3,831,064	1,751,011	8,532,970	10,637,174	847	12,559	17	9
05016202017	Evanston Twp HSD 202	4	134%	15,849,511	5,013,173	2,143,402	2,064,897	9,221,472	6,628,039	528	12,553	18	9
34049065002	Lake Bluff ESD 65	4	137%	2,927,880	459,308	471,869	151,046	1,082,223	1,845,657	148	12,471	58	29
19022087017	Glenbard Twp HSD 87	3	95%	29,636,671	7,616,931	8,383,428	464,866	16,465,225	13,171,446	1057	12,461	48	24
19022089004	CCSD 89	3	97%	7,831,619	1,783,276	1,679,532	99,882	3,562,690	4,268,929	347	12,302	48	24
34049124016	Grant CHSD 124	2	66%	7,078,168	1,004,540	2,307,956	345,165	3,657,661	3,420,506	279	12,260	64	32
19022108016	Lake Park CHSD 108	4	111%	7,957,436	2,247,301	1,558,116	764,496	4,569,913	3,387,523	278	12,185	45	23
34049127016	Grayslake CHSD 127	1	64%	11,390,871	3,165,243	2,706,830	421,969	6,294,042	5,096,830	423	12,049	62	31
19022044002	Lombard SD 44	4	111%	13,906,269	3,485,701	3,072,999	527,731	7,086,431	6,819,838	567	12,028	48	24
05016214017	Township HSD 214	4	118%	42,797,872	10,823,048	10,039,112	3,448,206	24,310,367	18,487,505	1538	12,020	53	27
05016071002	Niles ESD 71	4	121%	1,811,673	447,208	288,981	23,934	760,122	1,051,551	88	11,949	15	8
07016218016	CHSD 218	2	71%	25,416,939	7,032,316	6,253,467	721,847	14,007,630	11,409,309	969	11,774	36	18
05016203017	New Trier Twp HSD 203	4	197%	19,364,990	6,353,942	2,711,081	2,416,542	11,481,565	7,883,425	673	11,714	18	9
34049096004	Kildeer Countryside CCSD 96	4	122%	11,057,785	2,400,035	3,120,124	678,764	6,198,923	4,858,862	421	11,541	59	30
07016143502	Posen-Robbins ESD 143-5	1	60%	3,715,040	66,148	1,734,093	129,423	1,929,663	1,785,377	156	11,445	30	15

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06016200013	Oak Park - River Forest SD 200	4	129%	17,080,520	5,100,943	2,457,439	2,179,170	9,737,552	7,342,968	657	11,177	78	39
19022061002	Darien SD 61	2	80%	5,284,265	909,704	1,314,412	200,486	2,424,602	2,859,663	262	10,915	81	41
07016108002	Willow Springs SD 108	2	66%	2,504,784	551,873	552,153	59,666	1,163,692	1,341,092	123	10,903	31	16
07016152502	Hazel Crest SD 152-5	1	60%	3,414,813	486,304	1,098,510	232,545	1,817,359	1,597,454	147	10,867	30	15
05016073002	East Prairie SD 73	4	104%	1,948,616	625,837	444,034	0	1,069,872	878,744	81	10,849	16	8
06016209017	Proviso Twp HSD 209	2	72%	21,092,039	4,866,397	7,118,049	206,728	12,191,174	8,900,865	822	10,828	7	4
07016109002	Indian Springs SD 109	1	53%	9,548,623	799,685	3,262,814	578,314	4,640,812	4,907,811	454	10,810	23	12
34049070002	Libertyville SD 70	4	109%	6,094,071	964,855	1,894,528	480,464	3,339,847	2,754,224	257	10,717	51	26
34049068002	Oak Grove SD 68 Green Oaks	4	138%	2,675,856	458,828	491,429	114,059	1,064,315	1,611,541	151	10,672	51	26
07016155002	Calumet City SD 155	1	62%	4,713,848	276,761	1,656,977	324,242	2,257,980	2,455,868	235	10,451	34	17
53090308016	Washington CHSD 308	2	68%	2,932,093	511,123	767,891	140,480	1,419,494	1,512,599	145	10,432	88	44
34049103002	Lincolnshire-Prairieview SD 103	4	136%	5,512,479	1,118,499	1,390,446	259,850	2,768,794	2,743,685	265	10,354	59	30
05016023002	Prospect Heights SD 23	3	93%	4,952,732	764,359	1,153,425	580,624	2,498,409	2,454,324	238	10,312	53	27
35050065004	Allen-Otter Creek CCSD 65	4	116%	356,371	62,918	105,218	3,160	171,296	185,075	18	10,282	75	38
06016096002	Riverside SD 96	4	128%	7,411,831	2,784,315	1,375,189	207,314	4,366,818	3,045,013	297	10,253	23	12
19022058002	Downers Grove GSD 58	3	97%	17,622,307	2,753,068	4,049,897	1,619,052	8,422,017	9,200,290	905	10,166	81	41
07016217016	Argo CHSD 217	1	60%	8,471,452	3,330,592	2,085,854	344,843	5,761,289	2,710,163	268	10,113	21	11
06016101002	Western Springs SD 101	4	106%	3,019,046	660,201	655,954	18,131	1,334,286	1,684,759	167	10,088	47	24
07016132002	Calumet Public SD 132	1	63%	3,547,203	246,307	1,647,158	31,185	1,924,650	1,622,553	161	10,078	28	14
19022201026	CUSD 201	4	127%	7,009,865	2,567,740	1,155,156	548,155	4,271,051	2,738,813	273	10,032	47	24
34049114002	Fox Lake GSD 114	2	82%	3,454,050	577,699	934,311	320,201	1,832,210	1,621,839	162	10,011	64	32
05016027002	Northbrook ESD 27	4	181%	5,311,482	1,481,627	612,055	283,268	2,376,950	2,934,532	294	9,981	57	29
19022013002	Bloomington SD 13	4	113%	3,927,765	812,237	623,584	457,698	1,893,519	2,034,246	205	9,923	45	23
07016230013	Cons HSD 230	3	94%	31,350,009	9,533,340	9,376,641	2,018,907	20,928,888	10,421,121	1054	9,887	35	18
05016025002	Arlington Heights SD 25	4	101%	18,744,832	3,936,474	4,264,203	1,542,443	9,743,119	9,001,713	911	9,881	53	27
19022060002	Maercker SD 60	4	100%	4,281,616	878,208	966,819	422,159	2,267,186	2,014,429	205	9,826	47	24
07016215017	Thornton Fractional Twp HSD 215	1	53%	14,697,703	3,466,166	4,457,980	1,277,359	9,201,505	5,496,198	565	9,728	34	17
05016039002	Wilmette SD 39	4	136%	12,802,529	2,728,959	2,823,022	996,513	6,548,494	6,254,034	643	9,726	17	9
07016104002	Summit SD 104	1	54%	5,257,393	795,860	1,584,613	344,865	2,725,338	2,532,055	261	9,701	21	11
06016105002	La Grange SD 105 South	4	129%	5,753,113	1,966,789	1,076,828	170,023	3,213,640	2,539,473	262	9,693	23	12
34049120013	Mundelein Cons HSD 120	3	92%	7,666,711	2,423,782	1,378,029	667,326	4,469,137	3,197,574	330	9,690	59	30
05016068002	Skokie SD 68	4	112%	6,877,267	2,413,365	1,055,561	118,854	3,587,780	3,289,488	344	9,562	17	9
34049102004	Aptakisic-Tripp CCSD 102	4	113%	7,215,633	1,854,030	1,478,936	393,410	3,726,377	3,489,256	365	9,560	59	30
07016135002	Orland SD 135	4	111%	19,408,870	4,302,025	3,892,515	1,432,679	9,627,219	9,781,652	1027	9,524	35	18
24032101016	Morris CHSD 101	1	62%	2,917,749	405,268	1,021,241	184,271	1,610,780	1,306,968	138	9,471	75	38
08089203026	Orangeville CUSD 203	2	78%	1,171,753	127,300	383,252	109,525	620,077	551,675	59	9,350	89	45
19022099016	CHSD 99	4	113%	18,393,359	6,292,575	3,664,938	1,608,771	11,566,284	6,827,075	737	9,263	81	41
19022066002	Center Cass SD 66	3	96%	2,777,867	486,889	662,020	301,323	1,450,232	1,327,635	146	9,093	82	41
07016205017	Thornton Twp HSD 205	1	60%	25,629,976	6,511,423	8,410,455	2,898,981	17,820,859	7,809,116	865	9,028	29	15
05016059004	Comm Cons SD 59	3	98%	25,194,611	6,210,804	5,632,912	2,376,565	14,220,281	10,974,330	1217	9,018	55	28
19022007002	Wood Dale SD 7	4	105%	3,008,934	466,404	792,129	367,842	1,626,376	1,382,558	154	8,978	45	23
05016219017	Niles Twp HSD 219	4	177%	22,290,524	10,511,851	4,171,520	2,430,529	17,113,900	5,176,625	581	8,910	15	8
06016080002	Norridge SD 80	2	86%	3,061,053	465,021	975,855	246,962	1,687,838	1,373,214	155	8,859	20	10
34049112002	North Shore SD 112	4	133%	14,329,248	3,352,814	3,205,209	1,091,349	7,649,372	6,679,876	758	8,813	58	29
53090309016	East Peoria CHSD 309	2	73%	3,677,294	684,497	878,416	294,659	1,857,572	1,819,722	207	8,791	91	46
17053006J26	Tri Point CUSD 6-J	2	83%	1,360,589	143,129	392,772	0	535,901	824,687	94	8,773	106	53
06016087002	Berkeley SD 87	1	56%	10,168,847	1,361,303	2,876,242	807,044	5,044,589	5,124,258	589	8,700	7	4
17020018026	Blue Ridge CUSD 18	2	87%	2,267,549	383,608	768,514	94,869	1,246,991	1,020,558	120	8,505	101	51
19022016002	Queen Bee SD 16	1	62%	7,310,753	2,331,716	2,008,525	314,961	4,655,202	2,655,551	313	8,484	46	23
19022041002	Glen Ellyn SD 41	4	107%	9,417,263	2,075,676	2,294,457	366,998	4,737,131	4,680,132	554	8,448	48	24

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07016231016	Evergreen Park CHSD 231	3	94%	4,191,672	1,668,470	1,306,633	156,432	3,131,535	1,060,137	126	8,414	36	18
19022094016	CHSD 94	2	65%	7,008,853	1,733,717	2,045,784	600,157	4,379,658	2,629,195	318	8,268	49	25
19022088016	DuPage HSD 88	2	89%	13,780,668	3,814,725	3,747,039	1,258,030	8,819,794	4,960,874	607	8,173	77	39
44063154016	Marengo CHSD 154	1	63%	2,371,908	501,678	846,453	273,268	1,621,399	750,510	92	8,158	63	32
34049073004	Hawthorn CCSD 73	2	83%	13,063,546	2,910,239	3,548,042	851,504	7,309,785	5,753,760	708	8,127	59	30
06016103002	Lyons SD 103	1	62%	9,268,253	2,526,103	2,570,389	174,274	5,270,766	3,997,488	495	8,076	21	11
07016206017	Bloom Twp HSD 206	1	53%	12,755,136	2,156,428	4,251,915	1,111,060	7,519,402	5,235,734	650	8,055	80	40
34049050004	Woodland CCSD 50	2	84%	18,011,362	5,372,103	4,273,799	1,245,530	10,891,432	7,119,930	886	8,036	61	31
06016201017	J S Morton HSD 201	1	47%	21,032,445	2,386,369	8,624,804	1,294,930	12,306,103	8,726,342	1089	8,013	24	12
34049033002	Emmons SD 33	4	110%	666,096	149,365	200,120	36,460	385,945	280,151	35	8,004	61	31
34049072002	Rondout SD 72	4	288%	994,189	375,811	176,132	67,790	619,733	374,456	47	7,967	59	30
34049220026	Barrington CUSD 220	4	107%	33,327,986	7,256,451	9,348,961	2,899,497	19,504,909	13,823,077	1747	7,912	51	26
19022048002	Salt Creek SD 48	4	148%	1,907,664	475,386	464,632	244,162	1,184,180	723,483	92	7,864	77	39
06016084502	Rhodes SD 84-5	2	89%	2,625,830	917,690	696,330	188,933	1,802,953	822,877	105	7,837	78	39
34049046004	Grayslake CCSD 46	2	65%	13,419,796	1,823,868	4,205,657	914,507	6,944,032	6,475,764	830	7,802	62	31
56099204017	Joliet Twp HSD 204	1	58%	23,450,729	4,791,085	7,935,831	1,785,146	14,512,061	8,938,668	1151	7,766	86	43
34049079002	Fremont SD 79	3	97%	6,018,207	1,425,665	1,260,315	330,297	3,016,277	3,001,930	387	7,757	51	26
07016122002	Ridgeland SD 122	1	62%	8,244,961	1,680,628	2,789,366	403,767	4,873,761	3,371,200	436	7,732	31	16
05016057002	Mount Prospect SD 57	2	82%	5,519,419	929,284	1,000,899	552,246	2,482,429	3,036,991	393	7,728	53	27
44063036002	Harrison SD 36	2	71%	1,753,361	411,066	607,722	109,292	1,128,081	625,281	81	7,720	63	32
56099209U26	Wilmington CUSD 209U	2	68%	3,860,214	584,537	1,205,108	21,263	1,810,908	2,049,306	267	7,675	80	40
34049006002	Zion ESD 6	1	53%	9,812,657	1,292,869	4,060,363	438,054	5,791,286	4,021,371	525	7,660	61	31
07016146004	CCSD 146	4	108%	8,872,674	2,073,294	1,650,362	1,002,917	4,726,573	4,146,101	543	7,636	38	19
24032111016	Minooka CHSD 111	2	67%	6,186,307	1,110,088	2,667,324	124,678	3,902,091	2,284,217	300	7,614	75	38
56099157C04	Frankfort CCSD 157C	4	104%	6,118,993	1,275,405	1,392,315	487,736	3,155,456	2,963,537	390	7,599	80	40
05016207017	Maine Township HSD 207	4	125%	22,270,384	7,723,557	5,474,879	1,944,274	15,142,709	7,127,675	938	7,599	55	28
06016092502	Westchester SD 92-5	3	96%	4,416,433	987,157	1,459,824	63,294	2,510,275	1,906,159	255	7,475	7	4
07016110002	Central Stickney SD 110	4	117%	1,002,213	250,919	211,866	54,182	516,967	485,246	65	7,465	1	1
19022011002	Medinah SD 11	4	103%	2,048,606	396,775	481,101	288,036	1,165,911	882,694	119	7,418	45	23
09010003026	Mahomet-Seymour CUSD 3	2	66%	6,201,227	420,521	2,147,210	886,939	3,454,670	2,746,557	371	7,403	101	51
34049117016	CHSD 117	2	79%	11,321,342	3,191,040	4,632,213	326,094	8,149,348	3,171,994	431	7,360	61	31
34049095026	Lake Zurich CUSD 95	4	103%	16,516,548	4,106,540	4,022,978	1,575,530	9,705,048	6,811,499	928	7,340	51	26
05016015004	Palatine CCSD 15	2	80%	30,740,834	6,379,725	7,766,287	4,191,618	18,337,629	12,403,204	1690	7,339	54	27
56099114002	Manhattan SD 114	2	72%	4,344,282	887,812	1,210,499	286,145	2,384,456	1,959,826	268	7,313	80	40
34049041004	Lake Villa CCSD 41	2	69%	9,761,909	1,409,653	3,499,846	590,684	5,500,183	4,261,726	587	7,260	64	32
17053232002	Dwight Common SD 232	2	78%	1,426,900	286,347	365,808	21,664	673,819	753,081	104	7,241	106	53
44063157016	Richmond-Burton CHSD 157	2	79%	2,118,567	581,950	852,692	126,711	1,561,353	557,214	77	7,237	63	32
19022045002	SD 45 DuPage County	2	82%	13,273,358	2,989,497	3,120,612	1,505,682	7,615,791	5,657,567	782	7,235	46	23
07016117002	North Palos SD 117	1	63%	8,905,138	1,364,001	2,486,521	1,682,371	5,532,893	3,372,245	468	7,206	36	18
24032201004	Minooka CCSD 201	1	61%	10,170,389	982,565	3,722,148	503,266	5,207,979	4,962,410	691	7,181	75	38
17054092004	West Lincoln-Broadwell ESD 92	4	104%	603,674	106,603	203,126	44,041	353,770	249,904	35	7,140	87	44
24032075002	Braceville SD 75	1	62%	474,554	27,463	208,668	18,058	254,189	220,364	31	7,109	79	40
34049187026	North Chicago SD 187	1	54%	13,763,072	1,780,902	6,116,372	1,077,231	8,974,505	4,788,568	677	7,073	60	30
44063156016	McHenry CHSD 156	2	66%	7,797,102	1,797,130	2,813,137	664,519	5,274,785	2,522,316	357	7,065	63	32
34049024004	Millburn CCSD 24	2	82%	3,991,348	1,483,967	1,163,317	148,752	2,796,036	1,195,312	170	7,031	61	31
07016144002	Prairie-Hills ESD 144	1	57%	6,821,748	454,303	2,718,054	801,916	3,974,274	2,847,474	406	7,013	38	19
19022205026	Elmhurst SD 205	4	101%	27,915,146	8,477,830	6,438,262	2,798,658	17,714,750	10,200,396	1461	6,982	47	24
56099203004	Elwood CCSD 203	2	72%	1,017,011	193,635	331,044	2,364	527,043	489,968	71	6,901	86	43
05016063002	East Maine SD 63	2	82%	10,237,720	2,019,597	2,796,931	1,382,492	6,199,020	4,038,700	586	6,892	20	10
21061038026	Joppa-Maple Grove UD 38	2	79%	464,060	61,448	157,074	12,606	231,128	232,932	34	6,851	118	59

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<u>RCDT No</u>	<u>District Name</u>	<u>Tier</u>	<u>Capacity to Meet Expectations</u>	<u>Expenditures</u>	<u>Local Receipts</u>	<u>State Receipts</u>	<u>Federal Receipts</u>	<u>Total Receipts</u>	<u>Net Expenditures</u>	<u>Special Education Child Count</u>	<u>Net Expenditure Per Child Count</u>	<u>House District</u>	<u>Senate District</u>
05016062004	CCSD 62	4	118%	21,240,508	8,224,656	4,520,362	2,001,881	14,746,900	6,493,608	951	6,828	55	28
19022200026	CUSD 200	3	90%	43,150,660	10,596,960	12,622,206	4,395,196	27,614,362	15,536,298	2277	6,823	42	21
07016233016	Homewood Flossmoor CHSD 233	1	64%	9,973,089	3,309,643	3,387,256	637,273	7,334,171	2,638,918	387	6,819	80	40
24032074003	South Wilmington CCSD 74	2	70%	250,923	34,609	68,568	25,047	128,223	122,700	18	6,817	79	40
19022010002	Itasca SD 10	4	100%	2,660,701	680,319	543,514	239,426	1,463,259	1,197,442	176	6,804	45	23
07016160002	Country Club Hills SD 160	1	62%	5,196,950	682,396	2,518,103	410,566	3,611,065	1,585,884	235	6,748	38	19
53102069002	Germantown Hills SD 69	2	77%	1,402,323	144,755	530,542	176,483	851,780	550,543	83	6,633	73	37
05016067002	Golf ESD 67	4	108%	1,801,104	536,411	512,494	10,294	1,059,199	741,905	112	6,624	15	8
07016147002	W Harvey-Dixmoor PSD 147	1	62%	4,668,194	285,098	2,800,796	250,897	3,336,791	1,331,403	201	6,624	30	15
07016194002	Steger SD 194	1	55%	3,344,011	299,006	1,079,824	488,144	1,866,975	1,477,036	223	6,623	29	15
56099086005	Joliet PSD 86	1	54%	33,598,277	2,223,767	14,834,565	4,031,626	21,089,958	12,508,319	1897	6,594	86	43
56099033C04	Homer CCSD 33C	3	96%	11,916,000	3,198,469	3,216,823	1,135,751	7,551,043	4,364,956	665	6,564	82	41
41057003026	Venice CUSD 3	4	127%	610,553	187,029	236,389	43,260	466,678	143,876	22	6,540	113	57
07016133002	Gen George Patton SD 133	2	80%	829,992	74,066	313,734	168,031	555,831	274,161	42	6,528	28	14
24032024C04	Nettle Creek CCSD 24C	4	109%	228,524	59,627	39,943	11,840	111,410	117,114	18	6,506	75	38
34049116026	Round Lake CUSD 116	1	52%	23,272,029	3,873,151	9,091,789	2,399,995	15,364,935	7,907,094	1217	6,497	62	31
05016225017	Northfield Twp HSD 225	4	160%	15,855,301	6,628,942	3,034,091	1,596,174	11,259,206	4,596,095	711	6,464	17	9
28006505016	Ohio CHSD 505	4	199%	175,241	92,544	15,107	3,125	110,776	64,465	10	6,446	74	37
56099030C04	Troy CCSD 30C	2	76%	10,119,007	2,354,406	3,123,002	263,729	5,741,137	4,377,870	681	6,429	98	49
35050160017	Seneca Twp HSD 160	4	198%	1,307,606	454,182	322,852	113,901	890,934	416,672	65	6,410	75	38
56099088A02	Richland GSD 88A	2	85%	2,602,612	711,949	748,150	170,369	1,630,468	972,143	152	6,396	98	49
47098001026	Erie CUSD 1	4	153%	2,114,891	837,069	418,296	110,752	1,366,118	748,773	118	6,346	71	36
34049128016	CHSD 128	4	171%	14,336,437	8,984,007	2,106,689	716,767	11,807,463	2,528,973	400	6,322	59	30
35050140017	Ottawa Twp HSD 140	1	63%	4,017,350	765,759	1,568,313	271,836	2,605,907	1,411,443	224	6,301	76	38
06016092002	Lindop SD 92	2	89%	1,499,220	643,203	299,396	27,894	970,493	528,727	84	6,294	7	4
53102021026	Lowpoint-Washburn CUSD 21	2	79%	1,037,303	126,426	379,557	104,484	610,467	426,836	68	6,277	73	37
19022020002	Keeneyville SD 20	2	72%	4,336,405	827,993	1,237,006	541,609	2,606,609	1,729,796	280	6,178	56	28
17053008026	Prairie Central CUSD 8	2	70%	5,546,641	758,545	2,141,778	170,796	3,071,119	2,475,522	401	6,173	105	53
44063047004	Crystal Lake CCSD 47	2	79%	22,229,251	5,382,056	6,121,414	2,396,170	13,899,640	8,329,611	1354	6,152	64	32
06016093002	Hillside SD 93	4	106%	1,472,692	528,742	361,111	60,427	950,279	522,412	85	6,146	7	4
06016088002	Bellwood SD 88	1	60%	7,423,379	863,358	3,463,794	443,227	4,770,379	2,653,001	433	6,127	7	4
31045304026	Geneva CUSD 304	4	102%	17,896,578	6,723,650	4,043,659	1,391,197	12,158,506	5,738,071	937	6,124	65	33
07016156002	Lincoln ESD 156	1	55%	2,736,576	204,114	1,113,215	312,894	1,630,223	1,106,354	181	6,112	33	17
56099070C04	Laraway CCSD 70C	4	136%	2,081,775	711,977	588,707	97,966	1,398,650	683,125	112	6,099	86	43
56099084002	Rockdale SD 84	3	100%	826,095	149,998	258,184	52,053	460,235	365,861	60	6,098	86	43
09010193017	Rantoul Township HSD 193	1	51%	2,614,422	450,570	1,171,334	23,196	1,645,100	969,322	159	6,096	104	52
06016094002	Komarek SD 94	2	81%	1,865,134	790,498	325,285	82,333	1,198,116	667,017	110	6,064	8	4
56099207U26	Peotone CUSD 207U	3	94%	4,943,077	869,899	1,908,290	394,017	3,172,206	1,770,872	293	6,044	79	40
35078535026	Putnam County CUSD 535	3	93%	2,362,716	409,367	888,313	142,869	1,440,549	922,167	153	6,027	76	38
19022015002	Marquardt SD 15	2	73%	8,894,717	3,547,106	2,394,665	307,989	6,249,759	2,644,958	439	6,025	46	23
34049118026	Wauconda CUSD 118	2	75%	17,265,929	6,032,360	5,777,860	776,219	12,586,439	4,679,490	779	6,007	62	31
34049037002	Gavin SD 37	2	65%	2,602,195	421,807	833,521	149,052	1,404,380	1,197,815	201	5,959	62	31
53102006026	Fieldcrest CUSD 6	2	78%	2,581,819	441,035	857,324	271,815	1,570,175	1,011,644	171	5,916	106	53
19022033002	West Chicago ESD 33	1	55%	15,041,705	3,893,411	4,743,147	1,624,171	10,260,729	4,780,975	810	5,902	49	25
07016154502	Burnham SD 154-5	1	53%	467,979	70,475	212,272	56,076	338,823	129,156	22	5,871	33	17
07016152002	Harvey SD 152	2	65%	4,427,524	54,606	2,405,278	373,351	2,833,235	1,594,289	273	5,840	30	15
24047018016	Newark CHSD 18	4	104%	467,926	142,849	187,293	3,643	333,785	134,141	23	5,832	75	38
56099161002	Summit Hill SD 161	2	84%	8,126,990	2,196,116	1,850,763	873,583	4,920,462	3,206,527	553	5,798	37	19
17064007026	Lexington CUSD 7	2	84%	1,220,154	194,430	409,987	97,212	701,628	518,526	90	5,761	105	53
05016065004	Evanston CCSD 65	3	96%	26,791,251	8,355,325	9,088,721	2,786,092	20,230,138	6,561,114	1144	5,735	18	9

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RCDT No	District Name	Tier	Capacity to	Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Net Expenditures	Special	Net	House	Senate
			Meet Expectations							Education Child Count	Expenditure Per Child Count		
56099159002	Mokena SD 159	3	98%	4,452,167	1,235,533	1,177,510	684,808	3,097,851	1,354,315	237	5,714	37	19
05016073502	Skokie SD 73-5	4	105%	3,902,240	1,957,455	831,997	102,589	2,892,040	1,010,200	177	5,707	16	8
34049036002	Grass Lake SD 36	4	176%	973,905	491,997	240,774	42,391	775,162	198,743	35	5,678	64	32
26034327004	Dallas ESD 327	2	71%	385,528	25,384	167,825	0	193,209	192,319	34	5,656	94	47
04101321026	Pecatonica CUSD 321	2	70%	2,327,536	327,480	785,326	264,177	1,376,983	950,553	171	5,559	89	45
50082110004	Grant CCSD 110	2	77%	2,369,007	446,681	776,668	149,049	1,372,399	996,608	180	5,537	113	57
09010004026	Champaign CUSD 4	2	90%	28,606,781	5,745,963	9,526,073	3,737,556	19,009,592	9,597,188	1736	5,528	103	52
06016089002	Maywood-Melrose Park-Broadview 89	1	57%	11,817,290	534,492	5,457,517	2,023,805	8,015,814	3,801,476	698	5,446	77	39
06016081002	Schiller Park SD 81	2	70%	3,797,442	834,771	1,265,796	445,088	2,545,654	1,251,788	230	5,443	20	10
56099088002	Chaney-Monge SD 88	1	52%	1,850,098	279,817	899,592	122,124	1,301,533	548,565	101	5,431	86	43
31045131022	Aurora East USD 131	1	51%	39,098,514	2,507,603	18,803,156	5,639,850	26,950,608	12,147,906	2240	5,423	83	42
05016021004	Wheeling CCSD 21	2	88%	20,897,224	8,852,116	4,547,350	1,914,835	15,314,301	5,582,923	1031	5,415	57	29
07016228016	Bremen CHSD 228	1	54%	19,819,133	6,395,193	7,172,544	1,307,788	14,875,525	4,943,608	920	5,373	30	15
41057011026	Alton CUSD 11	1	61%	22,211,091	2,310,888	9,272,595	2,174,061	13,757,544	8,453,547	1580	5,350	111	56
53102060026	Roanoke Benson CUSD 60	2	88%	1,131,312	215,990	383,853	107,107	706,950	424,361	80	5,305	106	53
50082085002	Shiloh Village SD 85	2	67%	1,556,212	178,458	520,311	157,744	856,513	699,699	132	5,301	114	57
24032001026	Coal City CUSD 1	4	101%	4,997,105	1,224,042	1,627,594	292,827	3,144,463	1,852,642	350	5,293	79	40
07016113A02	Lemont-Bromberek CSD 113A	3	97%	4,628,187	1,099,321	1,154,487	599,862	2,853,670	1,774,517	336	5,281	82	41
24047090004	Lisbon CCSD 90	2	83%	107,997	18,616	41,971	0	60,588	47,410	9	5,268	75	38
44063026004	Cary CCSD 26	2	81%	7,481,143	1,805,210	1,957,211	878,927	4,641,348	2,839,795	541	5,249	52	26
24047066004	Newark CCSD 66	2	84%	411,429	92,292	107,594	12,953	212,840	198,590	38	5,226	75	38
44063019024	Alden Hebron SD 19	2	81%	1,398,368	466,760	465,330	123,334	1,055,425	342,943	66	5,196	63	32
50082175002	Harmony Emge SD 175	2	66%	1,854,269	178,195	663,655	228,038	1,069,888	784,381	151	5,195	113	57
17053435004	Odell CCSD 435	2	71%	457,020	82,902	172,724	5,843	261,469	195,551	38	5,146	106	53
07016168004	CCSD 168	1	60%	4,293,928	358,926	1,825,450	643,818	2,828,193	1,465,735	285	5,143	33	17
09010116022	Urbana SD 116	2	74%	14,941,760	2,634,323	5,374,183	1,829,422	9,837,928	5,103,832	993	5,140	103	52
56099205017	Lockport Twp HSD 205	2	85%	11,710,811	3,132,505	4,384,352	727,608	8,244,465	3,466,347	675	5,135	85	43
07016125002	Atwood Heights SD 125	2	69%	2,574,607	696,746	999,047	141,210	1,837,003	737,605	144	5,122	27	14
48072069002	Pleasant Hill SD 69	1	61%	749,943	22,744	335,387	38,441	396,572	353,371	69	5,121	92	46
07016130002	Cook County SD 130	1	56%	12,370,796	3,032,068	4,752,006	986,855	8,770,928	3,599,867	703	5,121	27	14
07016123002	Oak Lawn-Hometown SD 123	2	74%	10,264,812	3,323,920	2,826,560	994,965	7,145,445	3,119,367	611	5,105	36	18
34049038002	Big Hollow SD 38	1	62%	3,833,787	490,314	1,471,670	274,304	2,236,288	1,597,498	313	5,104	62	31
32046111025	Kankakee SD 111	1	59%	11,791,343	513,452	5,334,213	1,953,340	7,801,005	3,990,338	782	5,103	79	40
53090702026	Tremont CUSD 702	2	75%	1,933,516	276,659	759,261	169,829	1,205,749	727,767	143	5,089	87	44
56099255U26	Reed Custer CUSD 255U	4	131%	4,709,004	1,887,615	1,111,258	283,735	3,282,608	1,426,396	282	5,058	75	38
30039095002	Carbondale ESD 95	2	76%	4,137,377	827,708	1,314,035	388,795	2,530,538	1,606,839	319	5,037	115	58
07016128002	Palos Heights SD 128	4	107%	2,298,799	520,784	736,240	301,615	1,558,639	740,161	148	5,001	27	14
48072310016	Limestone CHSD 310	1	53%	2,971,911	610,878	1,132,859	68,060	1,811,797	1,160,114	232	5,000	92	46
35050195004	Wallace CCSD 195	3	99%	1,043,761	196,545	299,541	177,705	673,791	369,970	74	5,000	76	38
06016090002	River Forest SD 90	4	141%	5,802,513	2,613,703	1,214,766	518,899	4,347,368	1,455,145	293	4,966	7	4
47052170022	Dixon USD 170	2	68%	7,333,648	1,504,421	2,626,389	437,283	4,568,093	2,765,555	558	4,956	90	45
07016140002	Kirby SD 140	3	91%	10,865,500	2,616,486	2,739,712	1,578,904	6,935,103	3,930,398	795	4,944	28	14
08043211026	Scales Mound CUSD 211	4	159%	533,574	182,686	129,018	44,094	355,798	177,776	36	4,938	89	45
48072325026	Peoria Heights CUSD 325	2	72%	2,014,148	437,626	578,739	52,014	1,068,379	945,769	192	4,926	92	46
19022204026	Indian Prairie CUSD 204	2	80%	75,305,517	27,178,602	21,716,469	7,243,929	56,139,000	19,166,517	3891	4,926	84	42
21044055002	Vienna SD 55	1	56%	668,426	26,326	272,102	40,029	338,456	329,969	67	4,925	118	59
39055061025	Decatur SD 61	1	62%	20,916,909	1,175,843	8,334,005	1,946,828	11,456,676	9,460,233	1928	4,907	96	48
24032002C02	Mazon-Verona-Kinsman ESD 2C	3	99%	907,575	288,351	231,545	35,527	555,422	352,153	72	4,891	75	38
44063155016	CHSD 155	2	72%	15,384,568	5,884,055	3,823,947	1,505,020	11,213,022	4,171,546	863	4,834	66	33
49081041025	Rock Island SD 41	1	59%	16,322,322	2,467,346	6,018,216	1,866,617	10,352,180	5,970,142	1248	4,784	72	36

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07016151002	South Holland SD 151	2	66%	5,514,362	1,372,812	2,020,636	583,015	3,976,463	1,537,900	322	4,776	29	15
47071226026	Byron CUSD 226	4	125%	4,213,150	1,325,414	1,166,728	438,171	2,930,313	1,282,837	269	4,769	90	45
26034316026	Warsaw CUSD 316	1	62%	767,536	67,825	302,080	130,877	500,782	266,754	56	4,763	94	47
35050095004	Grand Ridge CCSD 95	4	102%	697,776	141,558	276,227	85,601	503,386	194,390	41	4,741	76	38
50082030003	St Libory Cons SD 30	2	67%	177,040	28,604	65,728	16,611	110,943	66,097	14	4,721	116	58
56099202022	Plainfield SD 202	1	64%	68,700,704	14,206,275	25,282,161	6,118,768	45,607,204	23,093,500	4903	4,710	97	49
35050001026	Leland CUSD 1	3	92%	851,128	195,106	276,137	64,400	535,643	315,486	67	4,709	90	45
06016099002	Cicero SD 99	1	56%	30,937,966	879,521	17,352,432	3,998,876	22,230,829	8,707,137	1862	4,676	24	12
17053090017	Pontiac Twp HSD 90	1	58%	2,213,943	991,967	727,576	4,289	1,723,832	490,111	105	4,668	106	53
54092512026	Salt Fork CUSD 512	2	70%	1,746,178	251,759	578,212	113,816	943,787	802,390	172	4,665	102	51
32046002026	Herschel CUSD 2	2	77%	4,078,527	686,996	1,397,847	630,646	2,715,489	1,363,038	293	4,652	79	40
56099091002	Lockport SD 91	2	74%	1,821,904	368,186	608,494	196,685	1,173,365	648,539	140	4,632	85	43
56099092002	Will County SD 92	4	118%	5,979,095	2,144,323	1,807,226	589,729	4,541,277	1,437,817	311	4,623	85	43
26034337026	Southeastern CUSD 337	2	71%	1,318,561	152,253	603,013	28,125	783,390	535,171	116	4,614	94	47
35050002026	Serena CUSD 2	4	106%	1,694,543	339,450	630,797	138,381	1,108,628	585,914	127	4,613	76	38
34049060026	Waukegan CUSD 60	1	51%	47,657,658	7,720,065	23,879,016	4,321,990	35,921,071	11,736,587	2544	4,613	60	30
09027010026	Paxton-Buckley-Loda CUD 10	2	70%	3,476,250	361,896	1,520,231	362,532	2,244,659	1,231,591	267	4,613	106	53
20096225016	Fairfield Comm H S Dist 225	1	54%	853,609	82,696	410,275	57,070	550,041	303,568	66	4,600	109	55
34049034004	Antioch CCSD 34	2	80%	8,415,222	2,618,059	3,102,999	492,192	6,213,251	2,201,971	480	4,587	61	31
07016124002	Evergreen Park ESD 124	2	84%	6,259,635	2,490,750	1,780,182	392,542	4,663,474	1,596,161	348	4,587	36	18
06016095002	Brookfield Lagrange Park SD 95	2	80%	2,834,029	1,179,114	828,864	105,123	2,113,101	720,928	158	4,563	24	12
17064005026	McLean County USD 5	2	80%	34,594,090	5,754,468	13,620,642	3,744,839	23,119,950	11,474,141	2516	4,560	105	53
07016162002	Matteson ESD 162	2	66%	9,147,532	2,332,315	3,393,462	861,152	6,586,928	2,560,604	563	4,548	38	19
26062103026	West Prairie CUSD 103	2	81%	1,475,669	272,305	480,767	105,444	858,515	617,154	136	4,538	93	47
17053005026	Woodland CUSD 5	2	75%	1,798,251	596,397	591,992	66,094	1,254,483	543,768	120	4,531	106	53
19022093004	CCSD 93	4	109%	13,725,301	7,603,889	2,716,474	422,352	10,742,715	2,982,586	659	4,526	45	23
21044032003	New Simpson Hill SD 32	1	61%	445,427	16,595	175,018	24,815	216,428	229,000	51	4,490	118	59
35050120017	La Salle-Peru Twp HSD 120	1	64%	3,079,012	601,885	1,105,500	502,913	2,210,298	868,714	194	4,478	76	38
32046307016	Bradley Bourbonnais CHSD 307	1	57%	5,055,104	819,225	2,105,226	572,825	3,497,276	1,557,828	349	4,464	79	40
53102001004	Metamora CCSD 1	2	73%	1,330,382	166,183	482,859	182,171	831,213	499,169	112	4,457	73	37
17064004026	Heyworth CUSD 4	2	69%	2,215,858	256,516	961,783	338,705	1,557,004	658,854	148	4,452	101	51
35050170004	Seneca CCSD 170	4	157%	1,513,832	489,601	396,162	116,259	1,002,022	511,811	115	4,451	75	38
06016100002	Berwyn South SD 100	1	51%	9,910,632	1,169,921	4,237,198	1,471,328	6,878,447	3,032,185	682	4,446	24	12
50082019026	Mascoutah CUD 19	1	60%	7,600,184	530,897	3,245,559	565,246	4,341,701	3,258,482	735	4,433	108	54
07016143002	Midlothian SD 143	1	54%	4,395,420	402,891	1,923,503	446,521	2,772,915	1,622,505	369	4,397	30	15
17053074027	Flanagan-Cornell Dist 74	2	75%	924,864	203,361	362,013	14,650	580,024	344,840	79	4,365	106	53
16019432026	Somonauk CUSD 432	2	74%	2,186,975	324,515	1,018,464	248,146	1,591,125	595,850	137	4,349	90	45
07016159002	ESD 159	3	94%	5,625,808	1,534,095	2,169,408	658,114	4,361,617	1,264,191	291	4,344	38	19
53102122017	County of Woodford School	2	76%	1,768,008	488,523	493,552	304,032	1,286,107	481,901	111	4,341	73	37
47098301017	Rock Falls Twp HSD 301	1	57%	1,350,148	270,947	542,178	8,197	821,322	528,826	122	4,335	71	36
48072070002	Monroe SD 70	2	73%	430,783	56,565	141,910	24,271	222,746	208,038	48	4,334	92	46
24032060C04	Saratoga CCSD 60C	2	66%	1,633,073	278,637	597,029	117,737	993,402	639,671	148	4,322	75	38
06016102002	La Grange SD 102	2	84%	8,403,886	2,810,016	2,658,555	698,072	6,166,643	2,237,244	518	4,319	7	4
48072063002	Norwood ESD 63	1	61%	1,330,346	158,166	518,736	32,756	709,657	620,688	144	4,310	91	46
17053438004	Saunemin CCSD 438	1	64%	321,913	88,618	95,434	0	184,052	137,861	32	4,308	106	53
50082187026	Cahokia CUSD 187	2	67%	12,503,599	370,447	6,541,540	1,316,174	8,228,161	4,275,438	993	4,306	114	57
53090052002	Washington SD 52	2	70%	1,858,598	210,629	828,440	117,151	1,156,221	702,377	165	4,257	88	44
24032054002	Morris SD 54	1	60%	2,730,228	262,599	1,179,912	207,424	1,649,935	1,080,293	254	4,253	75	38
17053425004	Rooks Creek CCSD 425	4	130%	85,292	25,496	12,877	360	38,732	46,559	11	4,233	106	53
48072326026	Princeville CUSD 326	2	72%	1,126,534	209,457	411,980	19,478	640,916	485,618	115	4,223	73	37

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07016145002	Arbor Park SD 145	1	58%	2,877,290	272,198	1,265,163	451,772	1,989,133	888,157	211	4,209	38	19
53102140026	Eureka CUD 140	2	74%	2,612,498	370,572	1,094,173	362,126	1,826,872	785,627	187	4,201	106	53
06016085502	River Grove SD 85-5	1	56%	1,695,488	253,041	788,898	150,314	1,192,254	503,234	121	4,159	78	39
16019424026	Genoa Kingston CUSD 424	1	60%	3,404,791	428,565	1,600,836	480,107	2,509,508	895,284	216	4,145	70	35
56099365U26	Valley View CUSD 365U	2	66%	62,813,098	25,020,277	19,582,333	5,088,540	49,691,150	13,121,948	3170	4,139	85	43
04101122022	Harlem UD 122	2	65%	20,415,888	6,377,307	5,810,053	2,780,279	14,967,638	5,448,250	1317	4,137	68	34
26062185026	Macomb CUSD 185	2	71%	4,251,375	833,894	1,597,793	210,855	2,642,542	1,608,833	389	4,136	93	47
30002001022	Cairo USD 1	2	70%	1,150,354	60,589	627,266	50,480	738,334	412,019	100	4,120	118	59
50082201017	Belleville Twp HSD 201	1	55%	13,873,605	2,251,595	6,493,402	1,024,335	9,769,332	4,104,272	997	4,117	113	57
56099210016	Lincoln Way CHSD 210	2	66%	13,741,924	4,022,853	4,732,381	1,317,233	10,072,467	3,669,457	892	4,114	37	19
53102002004	Riverview CCSD 2	2	70%	504,116	65,484	223,928	5,108	294,521	209,595	51	4,110	73	37
41057012026	Madison CUSD 12	2	65%	2,091,598	131,563	1,187,491	167,044	1,486,098	605,500	148	4,091	113	57
48072316004	Limestone Walters CCSD 316	2	85%	269,914	56,011	95,258	4,092	155,361	114,553	28	4,091	91	46
53090303016	Pekin CSD 303	1	57%	4,525,561	1,067,359	1,744,944	449,836	3,262,139	1,263,422	309	4,089	91	46
13041005004	Opdyke-Belle-Rive CCSD 5	1	64%	478,254	43,421	216,215	59,327	318,963	159,291	39	4,084	115	58
32046053002	Bourbonnais SD 53	2	65%	5,323,450	759,673	1,881,202	649,394	3,290,270	2,033,180	498	4,083	79	40
06016401026	Elmwood Park CUSD 401	2	65%	9,575,485	3,570,562	2,740,420	748,575	7,059,557	2,515,928	619	4,065	78	39
19022025002	Benjamin SD 25	4	133%	2,408,192	1,115,431	522,458	311,280	1,949,169	459,024	113	4,062	42	21
47052272026	Amboy CUSD 272	3	92%	1,266,846	293,271	461,335	55,008	809,615	457,232	113	4,046	90	45
07016167002	Brookwood SD 167	1	58%	2,907,275	533,306	1,333,374	355,095	2,221,776	685,499	170	4,032	29	15
35050124002	Peru ESD 124	2	73%	2,126,786	385,636	673,863	292,288	1,351,787	774,999	193	4,016	76	38
06016098002	Berwyn North SD 98	1	58%	9,779,685	520,165	4,980,631	1,327,864	6,828,660	2,951,025	735	4,015	24	12
30039165016	Carbondale CHSD 165	2	71%	2,198,857	661,913	645,563	128,371	1,435,847	763,010	191	3,995	115	58
26034328024	Hamilton CCSD 328	2	66%	1,004,486	127,659	369,125	48,651	545,435	459,051	116	3,957	94	47
53060189026	Illini Central CUSD 189	2	73%	1,902,787	263,525	738,078	157,852	1,159,454	743,333	188	3,954	93	47
07016118004	Palos CCSD 118	4	103%	6,147,994	2,522,652	1,276,663	585,756	4,385,071	1,762,922	446	3,953	36	18
17054404016	Lincoln CHSD 404	1	60%	1,871,695	342,981	794,130	216,873	1,353,983	517,712	131	3,952	87	44
49081037002	East Moline SD 37	1	56%	6,187,580	819,837	2,549,063	728,117	4,097,017	2,090,563	533	3,922	72	36
35050185004	Waltham CCSD 185	3	92%	354,252	63,639	102,170	43,467	209,276	144,975	37	3,918	76	38
53090701026	Deer Creek-Mackinaw CUSD 701	2	70%	2,060,881	240,434	1,042,418	180,934	1,463,786	597,095	153	3,903	88	44
50082077016	Freeburg CHSD 77	2	69%	1,082,022	246,468	405,460	95,245	747,173	334,848	86	3,894	114	57
51084186025	Springfield SD 186	2	70%	47,817,324	10,335,619	16,454,290	6,589,304	33,379,213	14,438,111	3712	3,890	99	50
09027005026	Gibson City-Melvin-Sibley CUSD 5	2	70%	2,226,264	391,936	866,263	217,978	1,476,177	750,088	193	3,886	106	53
06016086002	Union Ridge SD 86	2	74%	1,028,636	277,987	292,280	73,775	644,042	384,594	99	3,885	19	10
11015001026	Charleston CUSD 1	2	65%	6,560,129	1,180,098	2,541,425	372,276	4,093,799	2,466,329	635	3,884	110	55
09010305016	St Joseph Ogden CHSD 305	2	68%	448,840	104,121	187,373	2,043	293,537	155,303	40	3,883	102	51
48072328003	Hollis Cons SD 328	4	173%	168,242	35,384	44,160	7,256	86,800	81,442	21	3,878	91	46
48072265026	Farmington Central CUSD 265	2	66%	2,412,135	371,905	1,129,879	120,516	1,622,300	789,835	204	3,872	91	46
28006340026	Bureau Valley CUSD 340	2	73%	2,774,138	348,884	1,157,009	216,209	1,722,102	1,052,036	272	3,868	74	37
34049056002	Gurnee SD 56	2	77%	5,851,700	2,107,638	1,705,901	429,318	4,242,857	1,608,842	416	3,867	60	30
49081030017	United Twp HSD 30	1	51%	3,114,033	565,885	1,134,767	345,170	2,045,822	1,068,212	277	3,856	72	36
50082113002	Wolf Branch SD 113	2	84%	1,336,869	223,324	490,928	130,851	845,103	491,765	128	3,842	113	57
35050122002	La Salle ESD 122	1	60%	2,799,858	180,058	1,287,753	301,622	1,769,433	1,030,426	269	3,831	76	38
28006115002	Princeton ESD 115	2	80%	2,516,679	340,571	1,021,688	205,623	1,567,882	948,798	248	3,826	74	37
34049076002	Diamond Lake SD 76	2	83%	3,158,868	1,203,987	988,523	263,966	2,456,476	702,393	185	3,797	51	26
05016072002	Fairview SD 72	4	123%	2,837,527	1,560,915	491,332	55,645	2,107,892	729,635	193	3,780	16	8
07016157002	Hoover-Schrum Memorial SD 157	1	59%	2,638,278	687,247	955,354	349,723	1,992,324	645,954	171	3,778	34	17
47098005026	Sterling CUSD 5	1	58%	6,657,139	891,975	2,549,499	360,376	3,801,851	2,855,288	759	3,762	71	36
28037224026	Galva CUSD 224	2	72%	943,554	177,020	334,502	9,091	520,613	422,941	113	3,743	74	37
54092076026	Oakwood CUSD 76	1	62%	1,461,028	159,648	693,625	43,460	896,733	564,294	151	3,737	104	52

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01069011026	Meredosia-Chambersburg CUSD 11	4	102%	527,771	142,029	155,984	32,189	330,202	197,569	53	3,728	100	50
48072323026	Dunlap CUSD 323	2	89%	6,548,140	1,554,993	2,256,320	294,249	4,105,562	2,442,578	659	3,706	73	37
07016142002	Forest Ridge SD 142	1	59%	3,325,410	391,269	1,262,591	593,704	2,247,564	1,077,846	291	3,704	28	14
28037228026	Geneseo CUSD 228	2	75%	3,036,249	576,832	1,179,481	20,366	1,776,680	1,259,569	343	3,672	74	37
07016149002	Dolton SD 149	1	62%	6,824,495	1,505,624	3,339,785	200,255	5,045,664	1,778,831	485	3,668	34	17
53102011026	El Paso-Gridley CUSD 11	2	76%	2,267,570	358,627	978,819	238,252	1,575,698	691,872	189	3,661	106	53
01075003026	Pleasant Hill CUSD 3	1	64%	713,274	80,665	313,334	12,260	406,259	307,016	84	3,655	100	50
50082105002	Pontiac-W Holliday SD 105	4	102%	1,634,869	461,119	501,767	168,683	1,131,569	503,300	138	3,647	113	57
33066404026	Mercer County School District 404	2	65%	2,312,878	186,083	909,853	267,186	1,363,122	949,757	261	3,639	74	37
56099122002	New Lenox SD 122	2	79%	11,981,250	3,146,431	3,914,855	1,130,174	8,191,460	3,789,789	1042	3,637	37	19
04101323026	Winnebago CUSD 323	2	79%	3,370,864	939,801	1,141,789	340,434	2,422,024	948,840	261	3,635	89	45
07016127002	Worth SD 127	1	61%	3,496,402	1,148,768	1,171,758	230,853	2,551,379	945,023	261	3,621	35	18
24032072C04	Gardner CCSD 72C	1	55%	446,317	33,046	220,823	23,740	277,610	168,707	47	3,590	79	40
32046001026	Momence CUSD 1	1	59%	3,330,159	343,491	1,776,359	536,549	2,656,399	673,761	188	3,584	34	17
05016069002	Skokie SD 69	2	82%	4,795,565	2,384,081	1,371,465	61,378	3,816,924	978,641	275	3,559	16	8
07016161002	Flossmoor SD 161	2	76%	7,012,756	2,325,688	2,603,773	566,962	5,496,424	1,516,332	427	3,551	80	40
30077101026	Meridian CUSD 101	2	71%	1,143,870	56,712	706,087	8,604	771,404	372,467	105	3,547	118	59
26029003026	CUSD 3 Fulton County	2	67%	1,041,795	164,077	469,257	58,122	691,456	350,339	99	3,539	91	46
13041178004	Spring Garden CCSD 178	1	60%	472,081	38,602	203,644	70,656	312,903	159,179	45	3,537	115	58
05016064004	Park Ridge CCSD 64	4	134%	14,948,737	7,247,299	3,559,808	1,475,545	12,282,652	2,666,085	754	3,536	55	28
01069027026	Triopia CUSD 27	2	76%	585,150	79,065	253,393	23,040	355,498	229,652	65	3,533	100	50
03025040026	Effingham CUSD 40	2	78%	5,438,319	904,893	2,167,051	281,825	3,353,768	2,084,551	591	3,527	107	54
35050141002	Ottawa ESD 141	1	63%	5,384,673	970,371	2,027,936	707,414	3,705,721	1,678,953	477	3,520	76	38
35050040017	Streator Twp HSD 40	1	52%	2,964,078	436,534	1,430,611	375,734	2,242,879	721,200	205	3,518	76	38
05016026002	River Trails SD 26	4	118%	4,588,180	2,438,372	926,866	489,086	3,854,324	733,856	209	3,511	57	29
32046061002	Bradley SD 61	1	64%	4,519,679	705,667	2,243,245	484,898	3,433,810	1,085,869	310	3,503	79	40
24047308026	CUSD 308	1	63%	49,254,890	16,238,540	18,547,128	4,859,090	39,644,758	9,610,132	2761	3,481	97	49
07016150002	South Holland SD 150	2	71%	2,396,113	902,498	931,186	214,729	2,048,414	347,699	100	3,477	29	15
32046302016	St Anne CHSD 302	1	54%	674,372	103,824	360,962	70,608	535,394	138,978	40	3,474	79	40
47052271026	Paw Paw CUSD 271	3	98%	444,030	162,838	137,882	8,789	309,509	134,521	39	3,449	90	45
06016079002	Pennoyer SD 79	2	89%	738,027	192,400	260,438	83,194	536,031	201,996	59	3,424	20	10
07016171002	Sunnybrook SD 171	1	58%	2,876,717	580,389	1,179,767	408,818	2,168,974	707,743	208	3,403	33	17
56099090002	Taft SD 90	1	60%	957,426	201,853	445,845	65,774	713,472	243,954	72	3,388	85	43
41057014016	East Alton-Wood River CHSD 14	1	52%	1,387,920	347,047	442,623	147,654	937,324	450,595	133	3,388	111	56
32038003026	Donovan CUSD 3	2	72%	518,297	122,149	193,452	0	315,602	202,695	60	3,378	106	53
12051010026	Red Hill CUSD 10	1	58%	1,414,012	73,092	705,566	135,634	914,293	499,719	148	3,376	109	55
50082188026	Brooklyn UD 188	1	62%	219,163	21,816	130,114	0	151,930	67,233	20	3,362	113	57
44063002003	Nippersink SD 2	3	93%	2,668,608	1,000,580	717,486	251,867	1,969,934	698,674	208	3,359	63	32
07016227017	Rich Twp HSD 227	1	61%	15,254,911	7,095,887	5,072,854	931,929	13,100,670	2,154,241	643	3,350	38	19
06016091002	Forest Park SD 91	4	155%	4,458,423	2,332,156	1,035,712	394,945	3,762,813	695,610	209	3,328	7	4
50082160004	Millstadt CCSD 160	2	83%	1,612,243	323,255	505,864	140,790	969,909	642,334	193	3,328	114	57
01001172022	Quincy SD 172	2	70%	17,162,851	2,479,683	7,011,409	2,375,666	11,866,757	5,296,093	1592	3,327	94	47
11021301026	Tuscola CUSD 301	2	69%	1,633,820	404,178	659,686	17,726	1,081,590	552,230	166	3,327	102	51
50082203017	O Fallon Twp HSD 203	1	63%	4,554,401	903,239	2,146,120	379,909	3,429,268	1,125,134	339	3,319	114	57
09010001026	Fisher CUSD 1	2	68%	1,007,229	172,329	490,697	42,349	705,375	301,854	91	3,317	101	51
48072327026	Illini Bluffs CUSD 327	2	75%	1,533,687	382,190	532,754	75,535	990,479	543,208	164	3,312	91	46
44063015004	McHenry CCSD 15	2	76%	16,333,027	6,201,184	4,784,371	2,039,845	13,025,399	3,307,628	1007	3,285	63	32
30039130004	Giant City CCSD 130	2	80%	361,739	65,023	141,608	17,254	223,885	137,854	42	3,282	118	59
17064002026	LeRoy CUSD 2	2	77%	1,656,667	504,094	607,166	161,549	1,272,809	383,859	117	3,281	101	51
07016111002	Burbank SD 111	1	61%	8,970,006	3,076,559	3,142,192	608,123	6,826,874	2,143,131	654	3,277	23	12

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35050150002	Marseilles ESD 150	1	64%	1,448,389	165,856	660,414	147,717	973,987	474,402	145	3,272	76	38
08008314026	West Carroll CUSD 314	2	68%	3,006,732	387,775	1,218,590	583,821	2,190,186	816,546	250	3,266	89	45
44063165003	Marengo-Union E Cons D 165	1	64%	2,158,353	522,967	779,223	344,408	1,646,598	511,755	157	3,260	63	32
26085005026	Schuyler-Industry CUSD 5	2	66%	2,208,766	281,600	1,126,620	142,696	1,550,916	657,850	202	3,257	93	47
35050280017	Mendota Twp HSD 280	1	61%	1,370,608	276,854	548,291	229,903	1,055,048	315,560	97	3,253	90	45
07016169002	Ford Heights SD 169	2	69%	873,964	175,539	401,030	70,605	647,174	226,790	70	3,240	29	15
53090098002	Rankin CSD 98	2	90%	410,494	84,800	184,659	31,312	300,771	109,723	34	3,227	91	46
01069117022	Jacksonville SD 117	2	67%	9,988,285	1,980,222	4,109,665	920,012	7,009,900	2,978,385	925	3,220	100	50
07016148002	Dolton SD 148	1	64%	6,042,324	403,443	3,194,651	1,161,409	4,759,503	1,282,821	399	3,215	30	15
04101134004	Shirland CCSD 134	3	95%	339,535	73,020	154,428	34,949	262,397	77,138	24	3,214	69	35
53060191026	Midwest Central CUSD 191	1	64%	2,123,748	247,341	1,039,791	210,138	1,497,270	626,477	195	3,213	93	47
26034307016	Illini West H S Dist 307	2	66%	519,533	103,421	238,319	24,593	366,334	153,200	48	3,192	94	47
13041209027	Woodlawn Unit School District 209	1	64%	852,508	199,964	329,189	59,543	588,696	263,812	83	3,178	115	58
41057013002	East Alton SD 13	1	57%	2,258,544	139,366	1,108,039	308,332	1,555,737	702,807	222	3,166	111	56
17064003026	Tri Valley CUSD 3	2	85%	2,034,291	514,771	631,474	224,078	1,370,324	663,967	210	3,162	101	51
44063012026	Johnsburg CUSD 12	2	85%	4,827,866	1,797,279	1,349,572	592,476	3,739,327	1,088,539	345	3,155	63	32
35050082004	Deer Park CCSD 82	4	104%	185,905	64,873	52,419	8,681	125,973	59,932	19	3,154	76	38
53090051002	Central SD 51	2	74%	1,831,574	289,777	754,991	124,612	1,169,380	662,194	210	3,153	88	44
26029004026	Spoon River Valley CUSD 4	2	79%	629,018	145,836	261,140	13,960	420,936	208,081	66	3,153	91	46
08089202026	Lena Winslow CUSD 202	2	75%	1,378,263	187,620	658,932	184,967	1,031,519	346,744	110	3,152	89	45
53090086002	East Peoria SD 86	2	85%	4,554,997	1,219,193	1,563,735	438,106	3,221,034	1,333,963	425	3,139	91	46
17064016026	Olympia CUSD 16	2	80%	3,705,403	635,178	1,548,376	442,999	2,626,552	1,078,851	344	3,136	88	44
17064019026	Ridgeview CUSD 19	3	95%	969,351	230,791	332,716	117,837	681,344	288,007	92	3,131	105	53
49081029002	Hampton SD 29	2	71%	301,751	49,681	117,206	7,010	173,897	127,854	41	3,118	71	36
40056009026	Southwestern CUSD 9	1	62%	2,466,302	190,447	1,210,624	398,864	1,799,936	666,367	215	3,099	95	48
09010169004	St Joseph CCSD 169	2	71%	1,000,236	113,572	448,394	17,120	579,086	421,150	136	3,097	102	51
26034347004	La Harpe CSD 347	2	76%	504,781	89,341	234,200	20,325	343,865	160,916	52	3,095	94	47
17053426004	Cornell CCSD 426	2	84%	197,080	46,916	60,540	12,280	119,736	77,343	25	3,094	106	53
19022004002	Addison SD 4	2	68%	10,705,863	2,067,296	4,225,296	2,001,369	8,293,960	2,411,902	780	3,092	77	39
45079132026	Red Bud CUSD 132	4	117%	2,108,855	554,679	728,417	216,984	1,500,080	608,775	199	3,059	116	58
35050230004	Rutland CCSD 230	4	155%	173,384	59,672	47,556	17,215	124,443	48,941	16	3,059	76	38
50082116002	High Mount SD 116	1	60%	1,067,678	134,408	507,357	119,701	761,466	306,213	101	3,032	113	57
09010130004	Thomasboro CCSD 130	1	57%	293,719	37,906	134,839	11,894	184,640	109,080	36	3,030	104	52
53090108002	Pekin PSD 108	1	61%	9,542,320	1,586,154	3,971,415	1,027,967	6,585,536	2,956,784	977	3,026	91	46
45067005026	Waterloo CUSD 5	2	80%	4,436,346	840,850	1,726,556	423,798	2,991,204	1,445,142	481	3,004	116	58
49081100026	Riverdale CUSD 100	2	74%	1,652,749	284,895	643,668	220,533	1,149,096	503,652	168	2,998	71	36
09010197004	Prairieview-Ogden CCSD 197	3	98%	215,220	54,958	85,219	3,362	143,539	71,681	24	2,987	104	52
06016084002	Franklin Park SD 84	2	81%	4,004,708	1,987,471	956,940	370,810	3,315,222	689,486	231	2,985	78	39
33036235026	West Central CUSD 235	2	78%	1,313,157	257,159	655,713	27,734	940,606	372,551	125	2,980	94	47
11087001026	Windsor CUSD 1	2	67%	597,288	80,774	274,050	55,430	410,254	187,034	63	2,969	102	51
41057007026	Edwardsville CUSD 7	2	82%	10,765,874	2,149,364	4,034,227	1,585,362	7,768,953	2,996,921	1010	2,967	112	56
49081036002	Carbon Cliff-Barstow SD 36	2	66%	684,743	55,843	366,720	78,566	501,128	183,614	62	2,962	71	36
04101320026	County of Winnebago SD 320	1	57%	1,920,066	250,754	907,734	322,057	1,480,545	439,521	149	2,950	69	35
53090050002	District 50 Schools	1	61%	2,139,657	219,157	1,258,858	151,371	1,629,386	510,271	173	2,950	91	46
17020015026	Clinton CUSD 15	4	105%	4,659,652	1,056,583	1,791,903	548,251	3,396,737	1,262,915	430	2,937	101	51
28088100026	Stark County CUSD 100	2	77%	1,395,142	324,260	492,714	141,379	958,354	436,788	149	2,931	73	37
47071144003	Kings Cons SD 144	4	119%	151,085	46,146	29,661	13,835	89,643	61,443	21	2,926	90	45
01005001026	Brown County CUSD 1	2	67%	1,109,717	151,043	469,714	36,262	657,019	452,698	155	2,921	93	47
13058501026	Sandoval CUSD 501	1	58%	1,174,564	72,464	567,108	91,265	730,837	443,728	152	2,919	107	54
41057010026	Collinsville CUSD 10	1	61%	14,924,737	2,015,452	7,223,722	1,997,455	11,236,629	3,688,107	1266	2,913	112	56

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47052275026	Ashton-Franklin Center CUSD 275	2	85%	796,789	209,759	347,872	17,795	575,426	221,363	76	2,913	90	45
34049126017	Zion-Benton Twp HSD 126	1	50%	8,976,270	4,082,496	3,025,028	593,693	7,701,217	1,275,053	439	2,904	61	31
50082104002	Central SD 104	2	81%	1,281,803	307,162	441,467	122,156	870,785	411,019	142	2,894	112	56
28006094004	Ladd CCSD 94	2	75%	443,751	52,653	242,660	23,981	319,294	124,458	43	2,894	76	38
32046256004	St Anne CCSD 256	1	63%	761,196	75,451	360,478	111,235	547,164	214,032	74	2,892	79	40
21028196026	Sesser-Valier CUSD 196	1	58%	1,021,432	49,369	580,103	74,939	704,411	317,021	110	2,882	117	59
13014071016	Central CHSD 71	2	74%	1,001,823	268,896	409,459	43,927	722,282	279,542	97	2,882	108	54
16019428026	DeKalb CUSD 428	1	58%	22,085,696	7,708,955	8,403,084	2,336,129	18,448,168	3,637,528	1263	2,880	70	35
40031010026	Greenfield CUSD 10	2	72%	593,439	99,961	271,526	29,263	400,750	192,689	67	2,876	100	50
44063050026	Harvard CUSD 50	1	50%	6,116,939	1,990,005	1,981,944	936,429	4,908,378	1,208,561	422	2,864	63	32
54092225017	Armstrong Twp HSD 225	4	151%	181,880	100,059	50,372	0	150,430	31,450	11	2,859	106	53
35050009026	Earlville CUSD 9	2	73%	1,073,998	254,557	428,284	122,749	805,590	268,408	94	2,855	90	45
48072150025	Peoria SD 150	1	63%	35,079,585	5,649,123	14,777,897	6,512,759	26,939,778	8,139,807	2855	2,851	92	46
04101140004	Rockton SD 140	2	69%	2,645,921	459,415	1,082,295	345,009	1,886,719	759,202	267	2,843	69	35
35050125002	Oglesby ESD 125	1	59%	1,168,651	79,273	551,906	214,678	845,857	322,794	114	2,832	76	38
35059007026	Midland CUSD 7	2	82%	1,345,911	218,500	658,598	109,692	986,790	359,120	127	2,828	73	37
48072062002	Pleasant Valley SD 62	1	59%	1,145,975	75,376	601,920	112,799	790,095	355,880	126	2,824	92	46
47071223026	Meridian CUSD 223	2	67%	2,296,437	344,906	1,150,989	118,997	1,614,892	681,545	242	2,816	90	45
07016172002	Sandridge SD 172	1	63%	1,110,941	237,434	493,352	111,746	842,532	268,409	96	2,796	33	17
50082060026	New Athens CUSD 60	2	67%	809,273	123,553	329,259	90,978	543,790	265,483	95	2,795	116	58
41057009026	Granite City CUSD 9	1	57%	17,353,402	1,939,268	8,780,062	2,246,723	12,966,052	4,387,350	1572	2,791	113	57
35059005026	Henry-Senachwine CUSD 5	3	97%	1,234,034	328,815	476,444	75,303	880,562	353,472	127	2,783	73	37
28037226026	Annawan CUSD 226	2	83%	448,778	111,849	175,660	5,640	293,148	155,629	56	2,779	74	37
39074025026	Monticello CUSD 25	4	110%	2,698,143	660,719	804,234	471,413	1,936,366	761,777	275	2,770	101	51
08008308026	Eastland CUSD 308	4	103%	901,176	300,108	338,250	13,524	651,882	249,294	90	2,770	89	45
39055003026	Mt Zion CUSD 3	2	67%	3,012,389	440,696	1,195,706	439,780	2,076,181	936,207	338	2,770	101	51
17064087025	Bloomington SD 87	2	77%	11,280,607	2,594,583	4,309,287	1,530,000	8,433,870	2,846,737	1029	2,767	88	44
50082118002	Belleville SD 118	1	57%	11,741,453	839,902	6,407,384	1,456,833	8,704,119	3,037,334	1098	2,766	113	57
35050289004	Mendota CCSD 289	2	65%	2,640,098	417,136	1,196,717	230,444	1,844,297	795,800	288	2,763	90	45
20097001026	Grayville CUSD 1	1	64%	623,532	59,118	317,510	9,320	385,949	237,583	86	2,763	109	55
35050210004	Miller Twp CCSD 210	2	90%	401,038	69,400	160,791	41,077	271,268	129,770	47	2,761	75	38
48072309026	Brimfield CUSD 309	2	85%	1,179,274	415,312	431,522	84,371	931,205	248,069	90	2,756	73	37
26034317004	Carthage ESD 317	1	64%	550,911	64,340	258,150	24,489	346,979	203,932	74	2,756	94	47
21028103013	Benton Cons HSD 103	1	52%	1,093,759	237,466	552,308	60,552	850,326	243,433	89	2,735	117	59
44063003003	Fox River Grove Cons SD 3	3	91%	1,604,733	710,356	537,680	122,154	1,370,190	234,543	86	2,727	52	26
53090102002	N Pekin & Marquette Hght SD 102	2	66%	1,039,980	119,377	503,694	90,202	713,273	326,707	120	2,723	91	46
30039186026	Murphysboro CUSD 186	1	58%	5,070,420	614,025	2,594,412	441,475	3,649,912	1,420,508	522	2,721	115	58
53090709026	Morton CUSD 709	3	93%	6,204,298	1,889,524	2,109,451	653,846	4,652,821	1,551,477	572	2,712	88	44
39055009026	Sangamon Valley CUSD 9	2	71%	1,326,300	280,396	466,918	121,490	868,804	457,497	169	2,707	96	48
40031001026	Carrollton CUSD 1	2	68%	1,103,497	144,667	528,053	108,770	781,489	322,007	119	2,706	100	50
56099089002	Fairmont SD 89	1	63%	1,481,745	496,464	625,455	108,908	1,230,827	250,918	93	2,698	85	43
40031003026	North Greene CUSD 3	1	61%	2,147,124	210,646	1,149,161	111,801	1,471,608	675,516	251	2,691	100	50
40042100026	Jersey CUSD 100	2	67%	4,247,865	551,816	1,813,951	669,277	3,035,044	1,212,821	451	2,689	100	50
09010137002	Rantoul City SD 137	1	59%	5,180,539	582,520	2,576,133	787,549	3,946,202	1,234,337	460	2,683	104	52
20096017004	Jasper CCSD 17	1	62%	377,598	17,011	213,463	2,358	232,832	144,766	54	2,681	109	55
26029066025	Canton Union SD 66	1	59%	5,366,109	758,862	2,747,438	398,809	3,905,108	1,461,001	546	2,676	91	46
32038010026	Iroquois West CUSD 10	1	61%	4,388,924	329,326	3,384,221	18,438	3,731,986	656,938	246	2,670	106	53
51084016026	New Berlin CUSD 16	2	84%	1,535,129	396,159	541,050	195,557	1,132,766	402,363	151	2,665	99	50
47098006026	Morrison CUSD 6	2	69%	1,425,775	236,552	780,032	21,983	1,038,567	387,208	146	2,652	71	36
03011001026	Morrisonville CUSD 1	2	67%	562,006	113,020	255,387	0	368,407	193,599	73	2,652	95	48

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RCDT No	District Name	Tier	Capacity to	Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Net Expenditures	Special	Net	House	Senate
			Meet Expectations							Education Child Count	Expenditure Per Child Count		
21028047004	Benton CCSD 47	1	57%	2,289,128	179,667	1,210,466	166,771	1,556,904	732,224	277	2,643	117	59
49081040022	Moline-Coal Valley CUSD 40	1	64%	12,274,776	2,911,708	4,352,941	1,986,173	9,250,823	3,023,954	1146	2,639	72	36
07016153002	Homewood SD 153	2	67%	4,970,277	1,376,268	2,074,099	542,288	3,992,655	977,622	374	2,614	29	15
01075010026	Pikeland CUSD 10	1	60%	2,442,966	258,720	1,263,597	199,303	1,721,620	721,346	276	2,614	100	50
13041001026	Waltonville CUSD 1	1	63%	723,042	90,609	358,940	80,270	529,819	193,222	74	2,611	115	58
09010142004	Ludlow CCSD 142	2	85%	126,064	28,522	54,817	3,744	87,083	38,982	15	2,599	101	51
47071231004	Rochelle CCSD 231	2	65%	3,220,359	591,421	1,599,508	165,616	2,356,545	863,814	334	2,586	90	45
40056002026	Northwestern CUSD 2	1	64%	999,627	134,442	535,216	44,549	714,207	285,420	111	2,571	100	50
28037227026	Cambridge CUSD 227	2	71%	627,652	130,273	283,717	18,661	432,652	195,000	76	2,566	74	37
12013035026	Flora CUSD 35	1	57%	1,750,346	145,229	981,936	25,833	1,152,998	597,348	233	2,564	109	55
03003002026	Bond County CUSD 2	1	62%	3,822,642	386,119	1,737,198	514,317	2,637,633	1,185,008	463	2,559	107	54
08089200026	Pearl City CUSD 200	2	68%	858,796	94,415	372,848	209,836	677,099	181,697	71	2,559	89	45
20024001026	Edwards County CUSD 1	1	62%	1,611,933	146,293	891,783	100,488	1,138,563	473,370	185	2,559	109	55
35050044002	Streator ESD 44	1	61%	4,948,497	364,336	2,861,812	575,715	3,801,863	1,146,635	449	2,554	76	38
32038006026	Cissna Park CUSD 6	2	69%	327,985	81,790	104,483	6,387	192,660	135,325	53	2,553	106	53
11087004026	Shelbyville CUSD 4	1	63%	1,695,268	233,260	888,984	97,101	1,219,345	475,922	187	2,545	102	51
34049075002	Mundelein ESD 75	2	68%	4,845,348	2,238,096	1,232,642	449,815	3,920,554	924,794	364	2,541	59	30
41057005026	Highland CUSD 5	2	73%	6,233,661	997,877	2,554,121	925,633	4,477,630	1,756,031	694	2,530	108	54
53090076002	Creve Coeur SD 76	1	64%	1,756,179	123,383	1,022,515	181,752	1,327,650	428,528	170	2,521	91	46
48072321026	Il Valley Central USD 321	2	73%	4,203,652	848,926	1,907,633	390,652	3,147,211	1,056,441	420	2,515	73	37
28037225026	AlWood CUSD 225	2	86%	719,282	162,938	239,927	105,217	508,082	211,200	84	2,514	74	37
21100004026	Herrin CUSD 4	1	55%	3,619,603	373,691	1,764,517	37,625	2,175,833	1,443,770	576	2,507	117	59
30073101016	Pinckneyville CHSD 101	1	55%	650,118	93,447	367,468	19,875	480,790	169,328	68	2,490	116	58
09010188004	Gifford CCSD 188	2	77%	265,404	60,224	111,389	9,275	180,889	84,516	34	2,486	104	52
33048205026	Galesburg CUSD 205	1	60%	8,393,145	1,203,614	3,748,150	1,362,397	6,314,160	2,078,985	837	2,484	74	37
54092004026	Georgetown-Ridge Farm CUD 4	1	59%	1,989,537	134,741	1,037,984	191,699	1,364,424	625,112	252	2,481	104	52
09010007026	Tolono CUSD 7	2	68%	2,700,561	400,881	1,410,132	229,199	2,040,213	660,349	267	2,473	102	51
17053230017	Dwight Twp HSD 230	2	73%	576,467	191,259	281,322	5,215	477,795	98,672	40	2,467	106	53
12017001026	Hutsonville CUSD 1	1	61%	528,738	102,296	261,769	6,863	370,929	157,809	64	2,466	110	55
17054023026	Mt Pulaski CUSD 23	3	95%	869,279	274,285	319,318	71,673	665,276	204,003	83	2,458	87	44
17054027002	Lincoln ESD 27	1	63%	2,965,658	513,304	1,510,572	270,733	2,294,609	671,050	275	2,440	87	44
28037229026	Kewanee CUSD 229	1	52%	3,467,216	199,962	1,713,490	480,610	2,394,062	1,073,154	441	2,433	74	37
31045302026	Kaneland CUSD 302	2	86%	13,558,385	6,202,922	4,568,477	1,016,262	11,787,661	1,770,724	729	2,429	70	35
32038004026	Central CUSD 4	2	67%	1,864,607	286,580	784,579	337,592	1,408,750	455,857	188	2,425	106	53
26029097026	Lewistown CUSD 97	1	62%	1,121,986	155,949	613,398	32,985	802,333	319,654	132	2,422	91	46
47071222026	Polo CUSD 222	2	75%	733,021	118,130	342,718	66,578	527,427	205,594	85	2,419	90	45
50082130004	Smithton CCSD 130	2	72%	712,042	127,023	265,617	102,629	495,269	216,773	90	2,409	114	57
48072068002	Oak Grove SD 68 Bartonville	2	70%	682,149	133,606	329,533	43,279	506,419	175,730	73	2,407	92	46
54092002026	Westville CUSD 2	1	56%	2,454,083	205,673	1,415,058	109,318	1,730,049	724,034	302	2,397	104	52
50082090004	O Fallon CCSD 90	2	70%	6,813,651	1,065,132	2,967,521	867,013	4,899,665	1,913,986	800	2,392	114	57
03026201026	Brownstown CUSD 201	1	56%	757,333	43,512	376,350	134,315	554,177	203,156	85	2,390	107	54
28006303026	La Moille CUSD 303	2	89%	673,869	167,173	333,213	27,944	528,330	145,539	61	2,386	74	37
07016158002	Lansing SD 158	1	58%	7,182,898	2,189,841	2,707,596	795,166	5,692,603	1,490,295	625	2,384	33	17
04101131004	Kinnikinnick CCSD 131	2	80%	3,932,621	963,115	1,589,775	454,313	3,007,203	925,418	389	2,379	69	35
47098003026	Prophetstown-Lyndon-Tampico CUSD3	2	66%	1,857,244	374,388	950,554	46,305	1,371,247	485,997	205	2,371	71	36
01086002026	Scott-Morgan CUSD 2	2	66%	336,942	43,331	180,574	13,501	237,406	99,536	42	2,370	100	50
34049003004	Beach Park CCSD 3	1	59%	7,397,810	2,389,190	3,128,737	721,264	6,239,191	1,158,619	490	2,365	61	31
47098020002	East Coloma - Nelson CESD 20	2	68%	534,398	123,953	251,590	10,282	385,824	148,574	63	2,358	71	36
20093348026	Wabash CUSD 348	1	62%	2,610,965	299,543	1,326,937	171,704	1,798,184	812,781	345	2,356	109	55
06016083002	Mannheim SD 83	3	92%	9,656,601	5,801,006	2,026,140	710,395	8,537,541	1,119,060	476	2,351	77	39

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45067003026	Valmeyer CUSD 3	2	74%	645,572	150,835	275,524	71,184	497,542	148,029	63	2,350	116	58
21100002026	Marion CUSD 2	2	70%	5,142,033	1,251,751	1,731,168	43,727	3,026,647	2,115,387	904	2,340	117	59
16019430026	Sandwich CUSD 430	2	67%	5,269,470	1,350,225	2,229,534	839,738	4,419,497	849,973	365	2,329	90	45
54092061003	Armstrong-Ellis Cons SD 61	4	135%	112,726	27,031	60,097	0	87,128	25,598	11	2,327	106	53
30002005026	Egyptian CUSD 5	1	64%	654,579	36,760	404,468	26,337	467,565	187,014	81	2,309	118	59
41057001026	Roxana CUSD 1	4	105%	3,572,329	1,020,438	1,201,447	517,569	2,739,454	832,875	361	2,307	111	56
21100005026	Carterville CUSD 5	1	61%	2,185,574	272,718	957,650	13,319	1,243,687	941,887	409	2,303	117	59
30091084026	Shawnee CUSD 84	2	89%	868,059	210,628	395,281	31,313	637,222	230,836	101	2,286	115	58
04004100026	Belvidere CUSD 100	1	60%	21,664,383	4,846,274	10,220,968	2,964,058	18,031,300	3,633,083	1599	2,272	69	35
50082115002	Whiteside SD 115	2	70%	3,042,935	623,510	1,298,050	349,691	2,271,250	771,685	340	2,270	114	57
17054061004	Chester-East Lincoln CCSD 61	2	86%	453,577	127,965	147,823	66,694	342,482	111,095	49	2,267	87	44
54092011026	Hoopeston Area CUSD 11	1	59%	2,918,231	238,283	1,839,391	127,207	2,204,881	713,350	316	2,257	106	53
24047088026	Plano CUSD 88	1	53%	5,358,847	2,231,179	2,018,381	53,257	4,302,817	1,056,030	468	2,256	75	38
13041080002	Mount Vernon SD 80	1	63%	3,869,300	460,316	1,841,214	597,744	2,899,275	970,025	430	2,256	115	58
13058135002	Centralia SD 135	1	62%	3,956,682	320,447	2,092,465	466,166	2,879,078	1,077,604	480	2,245	107	54
03011014024	South Fork SD 14	1	59%	561,209	38,051	328,179	2,035	368,265	192,944	86	2,244	96	48
45079139026	Chester CUSD 139	1	60%	1,926,311	202,525	977,146	210,941	1,390,612	535,699	239	2,241	116	58
28006099004	Spring Valley CCSD 99	1	61%	1,189,375	93,206	711,485	85,725	890,417	298,959	134	2,231	76	38
11021302026	Villa Grove CUSD 302	1	62%	1,232,343	167,365	640,713	116,954	925,032	307,311	138	2,227	102	51
06016078002	Rosemont ESD 78	4	132%	608,571	285,675	146,525	74,065	506,265	102,306	46	2,224	20	10
08043210026	River Ridge CUSD 210	4	123%	1,265,927	479,200	303,414	261,110	1,043,724	222,203	100	2,222	89	45
03011004026	Edinburg CUSD 4	2	75%	391,363	91,725	117,372	35,616	244,712	146,651	66	2,222	96	48
21100003026	Crab Orchard CUSD 3	1	58%	612,792	79,648	289,942	3,252	372,842	239,950	108	2,222	117	59
07016163002	Park Forest SD 163	1	59%	5,058,800	573,112	2,782,474	846,513	4,202,099	856,701	388	2,208	80	40
08043205026	Warren CUSD 205	2	82%	972,990	327,360	364,189	118,137	809,686	163,304	74	2,207	89	45
41057015003	Wood River-Hartford ESD 15	1	63%	1,505,468	266,767	588,614	266,728	1,122,109	383,358	175	2,191	111	56
01086001026	Winchester CUSD 1	1	60%	1,089,017	104,710	672,446	36,665	813,822	275,195	126	2,184	100	50
33048276026	Abingdon-Avon CUSD 276	1	63%	1,269,889	254,446	620,971	10,261	885,678	384,210	176	2,183	93	47
13041079002	Summersville SD 79	1	60%	335,091	22,797	167,315	38,264	228,376	106,715	49	2,178	115	58
28037230026	Wethersfield CUSD 230	2	65%	694,460	112,657	341,587	28,990	483,234	211,226	97	2,178	74	37
13058100026	Patoka CUSD 100	3	91%	465,279	131,381	167,854	48,517	347,752	117,527	54	2,176	107	54
30039176026	Trico CUSD 176	1	56%	1,590,999	205,098	875,597	90,861	1,171,556	419,443	193	2,173	115	58
30039196026	Elverado CUSD 196	1	61%	923,994	69,547	581,667	7,656	658,869	265,124	122	2,173	115	58
40056001026	Carlinville CUSD 1	1	61%	2,149,948	362,796	999,305	55,830	1,417,931	732,017	339	2,159	95	48
26029002026	V I T CUSD 2	2	70%	631,670	140,045	293,410	51,546	485,002	146,668	68	2,157	93	47
13058722026	Odin PSD 722	1	60%	406,679	39,023	210,211	26,286	275,520	131,160	61	2,150	107	54
30091066022	Dongola USD 66	1	58%	645,282	50,076	366,934	22,428	439,438	205,843	96	2,144	118	59
01001002026	Liberty CUSD 2	2	67%	1,110,073	124,891	608,876	130,576	864,343	245,730	115	2,137	94	47
28006103022	DePue USD 103	1	55%	781,910	26,551	510,376	46,703	583,630	198,279	93	2,132	76	38
08043206026	Stockton CUSD 206	2	78%	1,029,707	279,335	295,566	226,772	801,673	228,034	107	2,131	89	45
12017004026	Oblong CUSD 4	1	59%	858,617	89,060	481,902	11,073	582,035	276,583	130	2,128	110	55
12051020026	Lawrence County CUD 20	1	56%	1,594,691	98,372	967,248	44,834	1,110,454	484,237	229	2,115	110	55
12013025026	North Clay CUSD 25	1	62%	929,369	83,094	522,788	23,265	629,146	300,222	142	2,114	109	55
03068003026	Hillsboro CUSD 3	1	64%	2,167,258	388,710	917,404	64,027	1,370,141	797,117	378	2,109	95	48
44063158022	Huntley Comm Sch Dist 158	2	68%	19,118,365	6,270,265	7,598,370	2,267,744	16,136,378	2,981,987	1415	2,107	66	33
11021306026	Arcola CUSD 306	2	71%	1,128,928	161,510	693,754	35,815	891,079	237,849	113	2,105	102	51
54092118024	Danville CCSD 118	1	60%	11,073,706	863,145	5,724,279	2,205,268	8,792,692	2,281,014	1084	2,104	104	52
30073300026	Du Quoin CUSD 300	1	56%	2,635,288	305,015	1,408,899	238,244	1,952,159	683,129	325	2,102	115	58
49081200026	Sherrard CUSD 200	2	72%	1,669,351	168,787	830,102	275,391	1,274,280	395,071	189	2,090	74	37
13058401026	South Central CUD 401	1	64%	1,347,149	140,876	661,454	157,789	960,119	387,030	186	2,081	107	54

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45079140026	Sparta CUSD 140	1	57%	2,634,585	262,399	1,238,202	591,526	2,092,126	542,459	261	2,078	116	58
30077100026	Century CUSD 100	1	58%	525,893	29,856	331,184	12,704	373,745	152,148	74	2,056	118	59
50082040026	Marissa CUSD 40	1	57%	1,139,102	123,181	568,390	162,839	854,410	284,691	139	2,048	116	58
01069006026	Waverly CUSD 6	2	76%	597,221	164,418	255,034	12,188	431,640	165,580	81	2,044	100	50
01069001026	Franklin CUSD 1	3	91%	633,617	193,137	290,437	13,558	497,132	136,485	67	2,037	100	50
11018077026	Cumberland CUSD 77	1	59%	1,454,907	137,726	828,361	139,855	1,105,942	348,964	172	2,029	110	55
53090085002	Robein SD 85	2	81%	311,212	114,654	102,949	18,648	236,252	74,961	37	2,026	88	44
01075004026	Griggsville-Perry CUSD 4	2	70%	880,467	93,201	490,518	62,068	645,788	234,679	116	2,023	100	50
41057002026	Triad CUSD 2	2	72%	6,613,048	1,020,515	3,404,621	834,175	5,259,312	1,353,737	670	2,021	108	54
01009015026	Beardstown CUSD 15	1	52%	2,681,159	115,846	1,855,442	38,145	2,009,433	671,726	334	2,011	93	47
04101133004	Prairie Hill CCSD 133	2	74%	1,104,244	226,491	450,762	142,280	819,532	284,712	142	2,005	69	35
45079134004	Prairie Du Rocher CCSD 134	1	62%	279,884	25,068	128,923	43,752	197,743	82,141	41	2,003	116	58
24047115026	Yorkville CUSD 115	2	74%	19,900,514	8,805,371	7,250,251	1,554,466	17,610,088	2,290,426	1144	2,002	50	25
12080001026	Richland County CUSD 1	1	61%	3,229,643	360,761	1,783,325	243,087	2,387,173	842,470	421	2,001	109	55
20030007026	Gallatin CUSD 7	1	64%	1,565,471	212,274	764,725	174,598	1,151,597	413,873	207	1,999	118	59
21028168026	Frankfort CUSD 168	1	57%	3,913,295	185,057	2,178,932	707,654	3,071,644	841,652	424	1,985	117	59
12017003026	Palestine CUSD 3	2	65%	405,957	62,783	220,418	5,681	288,882	117,075	59	1,984	110	55
13014186002	North Wamac SD 186	1	59%	319,893	29,503	192,252	10,964	232,719	87,175	44	1,981	108	54
21100001026	Johnston City CUSD 1	1	57%	1,621,496	218,482	818,151	15,213	1,051,846	569,650	288	1,978	117	59
03011003026	Taylorville CUSD 3	2	66%	3,685,392	507,312	1,966,743	105,792	2,579,847	1,105,544	559	1,978	95	48
21028115004	Ewing Northern CCSD 115	2	66%	289,231	43,275	140,830	22,280	206,385	82,846	42	1,973	117	59
26029001026	Astoria CUSD 1	1	62%	511,409	63,581	297,347	21,169	382,098	129,311	66	1,959	93	47
47098013002	Rock Falls ESD 13	1	62%	1,970,052	100,836	1,240,476	172,243	1,513,555	456,497	234	1,951	71	36
13041006004	Grand Prairie CCSD 6	1	63%	170,001	18,923	91,389	22,709	133,020	36,981	19	1,946	115	58
32046258004	St George CCSD 258	2	67%	785,751	138,938	380,039	97,637	616,615	169,136	87	1,944	34	17
03068002026	Panhandle CUSD 2	2	71%	835,058	175,289	349,526	35,688	560,503	274,555	143	1,920	95	48
21061001026	Massac UD 1	1	58%	3,868,918	357,078	2,097,970	569,243	3,024,291	844,627	441	1,915	118	59
30091017022	Cobden SUD 17	1	61%	863,317	55,191	568,888	44,045	668,125	195,192	102	1,914	115	58
13041003004	Field CCSD 3	1	63%	362,889	42,750	205,608	19,193	267,551	95,338	50	1,907	115	58
33048208026	R O W V A CUSD 208	2	76%	937,571	235,233	439,232	55,358	729,822	207,749	109	1,906	74	37
32038009026	Iroquois County CUSD 9	1	60%	1,528,308	272,543	829,542	36,857	1,138,941	389,367	206	1,890	106	53
06016097002	Oak Park ESD 97	2	78%	19,974,771	9,245,155	6,405,468	2,188,038	17,838,660	2,136,111	1143	1,869	78	39
19022068002	Woodridge SD 68	3	93%	9,148,748	4,645,876	2,153,791	1,196,544	7,996,211	1,152,537	619	1,862	85	43
19022034002	Winfield SD 34	4	128%	1,004,305	497,270	275,541	125,437	898,248	106,057	57	1,861	42	21
41057008026	Bethalto CUSD 8	1	59%	4,448,443	331,137	2,486,072	827,664	3,644,873	803,571	432	1,860	111	56
30091037004	Anna CCSD 37	1	58%	1,339,356	122,756	745,186	68,542	936,484	402,872	217	1,857	115	58
13041201017	Mt Vernon Twp HSD 201	1	57%	3,270,180	756,215	1,798,496	234,838	2,789,549	480,631	259	1,856	115	58
13041099004	Farrington CCSD 99	1	64%	123,081	12,503	80,478	4,272	97,253	25,828	14	1,845	115	58
13041318027	Bluford Unit School District 318	1	63%	538,179	64,901	328,913	6,164	399,978	138,201	75	1,843	115	58
53060126026	Havana CUSD 126	1	62%	1,860,080	285,106	929,624	272,480	1,487,210	372,870	204	1,828	93	47
20083003026	Harrisburg CUSD 3	1	58%	3,637,295	393,157	2,308,524	67,295	2,768,976	868,319	476	1,824	118	59
21028099026	Christopher SD 99	1	57%	1,508,362	58,526	946,917	164,439	1,169,882	338,480	186	1,820	117	59
39055001026	Argenta-Oreana CUSD 1	2	70%	1,090,875	206,028	442,147	158,551	806,725	284,149	158	1,798	101	51
12040001026	Jasper County CUD 1	2	75%	2,430,746	363,937	1,135,262	503,539	2,002,737	428,009	238	1,798	109	55
33094304026	United CUSD 304	2	79%	1,168,167	360,255	461,798	13,618	835,670	332,497	185	1,797	94	47
20083002026	Carrier Mills-Stonefort CUSD 2	1	58%	842,703	59,419	508,752	42,846	611,017	231,687	129	1,796	118	59
20083001026	Galatia CUSD 1	1	63%	711,945	118,661	363,625	20,354	502,640	209,305	117	1,789	118	59
33048210026	Williamsfield CUSD 210	4	112%	372,594	186,416	114,862	0	301,278	71,316	40	1,783	74	37
11015005026	Oakland CUSD 5	2	76%	391,970	74,228	213,387	25,044	312,659	79,311	45	1,762	110	55
04101207016	Hononegah CHD 207	2	65%	4,009,068	1,663,388	1,353,318	550,549	3,567,255	441,814	251	1,760	69	35

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<u>RCDT No</u>	<u>District Name</u>	<u>Tier</u>	<u>Capacity to Meet Expectations</u>	<u>Expenditures</u>	<u>Local Receipts</u>	<u>State Receipts</u>	<u>Federal Receipts</u>	<u>Total Receipts</u>	<u>Net Expenditures</u>	<u>Special Education Child Count</u>	<u>Net Expenditure Per Child Count</u>	<u>House District</u>	<u>Senate District</u>
13095099016	Nashville CHSD 99	1	59%	746,082	219,343	361,097	32,481	612,921	133,160	76	1,752	108	54
15016299025	City of Chicago SD 299	1	63%	884,997,897	179,493,387	475,152,070	125,046,661	779,692,118	105,305,779	60107	1,752	5	3
32038124026	Milford Area PSD 124	2	72%	815,682	190,939	300,277	152,300	643,516	172,166	99	1,739	106	53
40007040026	Calhoun CUSD 40	1	62%	748,820	100,378	374,122	52,150	526,650	222,170	128	1,736	100	50
51084008026	Pleasant Plains CUSD 8	2	82%	1,391,812	379,958	460,510	252,395	1,092,863	298,949	173	1,728	99	50
54092007026	Rossville-Alvin CUSD 7	1	60%	670,209	96,961	425,582	322	522,865	147,344	86	1,713	106	53
28037190002	Colona SD 190	1	63%	706,905	82,747	368,138	90,601	541,487	165,418	97	1,705	71	36
13058001003	Raccoon Cons SD 1	1	57%	442,668	50,285	238,996	46,121	335,402	107,267	63	1,703	107	54
01075012026	Western CUSD 12	1	64%	920,168	96,661	480,407	113,812	690,879	229,289	135	1,698	100	50
17053429004	Pontiac CCSD 429	2	67%	3,833,165	859,444	1,661,351	566,828	3,087,623	745,542	439	1,698	106	53
13041002004	Rome CCSD 2	1	57%	517,299	40,417	292,541	51,943	384,901	132,398	78	1,697	115	58
11070300026	Sullivan CUSD 300	1	65%	1,455,145	246,176	809,861	87,905	1,143,942	311,203	184	1,691	102	51
20083004026	Eldorado CUSD 4	1	56%	1,708,910	148,135	1,084,759	55,413	1,288,307	420,603	250	1,682	118	59
11023006026	Edgar County CUD 6	2	85%	649,262	187,026	269,029	45,570	501,624	147,638	88	1,678	102	51
11087003A26	Cowden-Herrick CUSD 3A	1	61%	716,030	38,620	371,078	204,419	614,118	101,913	61	1,671	102	51
03025010026	Altamont CUSD 10	1	62%	1,359,760	159,838	723,903	215,115	1,098,856	260,904	157	1,662	107	54
24032073017	Gardner S Wilmington Twp HSD 73	1	54%	541,709	108,582	358,191	20,214	486,988	54,721	33	1,658	79	40
39055002026	Maroa Forsyth CUSD 2	2	82%	948,873	250,050	463,374	3,790	717,214	231,658	140	1,655	101	51
31045129022	Aurora West USD 129	1	57%	35,055,328	12,360,499	13,901,425	5,300,100	31,562,024	3,493,305	2118	1,649	83	42
33048202026	Knoxville CUSD 202	1	64%	1,325,081	263,419	710,039	15,910	989,368	335,713	207	1,622	74	37
13014003026	Wesclin CUSD 3	1	63%	2,243,529	372,507	1,067,779	336,841	1,777,127	466,402	288	1,619	108	54
28006098002	Dalzell SD 98	1	60%	94,295	7,865	61,154	4,405	73,424	20,871	13	1,605	76	38
20096100026	Wayne City CUSD 100	1	61%	812,097	89,763	496,935	44,571	631,269	180,828	113	1,600	109	55
13058002003	Kell Cons SD 2	1	53%	165,781	16,639	101,393	6,328	124,360	41,422	26	1,593	107	54
07016127502	Chicago Ridge SD 127-5	1	50%	4,222,755	929,864	2,528,705	310,540	3,769,109	453,646	286	1,586	36	18
03011008026	Pana CUSD 8	1	60%	1,859,698	192,622	1,015,982	287,450	1,496,054	363,644	232	1,567	95	48
30073050002	Pinckneyville SD 50	1	63%	814,978	74,722	519,756	41,845	636,323	178,655	114	1,567	116	58
03068022026	Nokomis CUSD 22	1	61%	843,411	86,293	538,056	15,778	640,127	203,284	130	1,564	95	48
54092001026	Bismarck Henning CUSD	1	63%	809,038	123,816	499,224	17,603	640,643	168,396	108	1,559	106	53
03068012026	Litchfield CUSD 12	1	62%	1,995,426	226,711	1,201,281	63,279	1,491,271	504,155	324	1,556	95	48
03026202026	St Elmo CUSD 202	1	57%	619,060	59,160	337,152	73,420	469,732	149,327	96	1,555	107	54
28037223026	Orion CUSD 223	2	76%	1,376,124	341,524	587,433	191,746	1,120,703	255,421	165	1,548	74	37
51084010026	Auburn CUSD 10	1	59%	1,880,812	253,457	964,428	300,830	1,518,715	362,097	234	1,547	99	50
13014001026	Carlyle CUSD 1	2	68%	1,763,452	279,201	861,058	247,872	1,388,131	375,321	243	1,545	108	54
30091016004	Lick Creek CCSD 16	1	61%	145,148	14,365	86,918	2,246	103,529	41,620	27	1,541	118	59
45079138026	Steeleville CUSD 138	1	59%	739,517	95,522	420,201	82,064	597,787	141,729	92	1,541	116	58
40056008026	Bunker Hill CUSD 8	1	60%	961,186	98,859	425,257	232,520	756,636	204,550	133	1,538	95	48
12017002026	Robinson CUSD 2	3	96%	2,376,782	713,276	962,752	69,934	1,745,962	630,820	412	1,531	110	55
32046259004	Pembroke CCSD 259	2	72%	510,315	13,381	326,013	126,944	466,338	43,977	29	1,516	79	40
48072066002	Bartonville SD 66	1	60%	643,827	327,262	181,442	27,753	536,457	107,370	71	1,512	92	46
47052220002	Steward ESD 220	4	130%	111,076	46,508	33,293	5,570	85,371	25,705	17	1,512	90	45
33094238026	Monmouth-Roseville CUSD 238	1	56%	2,028,021	227,623	1,292,655	85,396	1,605,674	422,348	281	1,503	94	47
50082009026	Lebanon CUSD 9	2	72%	1,443,764	387,593	634,700	205,225	1,227,518	216,246	144	1,502	114	57
11012004C26	Casey-Westfield CUSD 4C	1	60%	1,398,788	145,035	829,896	172,286	1,147,217	251,572	168	1,497	110	55
21028188026	Zeigler-Royalton CUSD 188	1	61%	985,020	67,538	689,537	26,148	783,223	201,797	136	1,484	117	59
11070302026	Okaw Valley CUSD 302	2	84%	613,487	149,061	305,993	53,391	508,445	105,042	71	1,479	102	51
20096200026	North Wayne CUSD 200	1	63%	569,918	102,810	327,155	5,429	435,394	134,524	91	1,478	109	55
39074050726	Deland-Weldon CUSD 57	4	112%	308,783	120,483	93,008	45,184	258,675	50,108	34	1,474	101	51
28006502017	Hall HSD 502	1	57%	689,608	189,753	359,173	24,562	573,488	116,120	79	1,470	76	38
44063018004	Riley CCSD 18	4	108%	578,928	288,596	141,846	66,630	497,071	81,857	56	1,462	63	32

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RCDT No	District Name	Tier	Capacity to	Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Net Expenditures	Special	Net	House	Senate
			Meet Expectations							Education	Expenditure		
										Child Count	Per Child	District	District
											Count		
50082119002	Belle Valley SD 119	1	56%	2,437,638	300,206	1,366,331	325,491	1,992,028	445,610	307	1,451	114	57
47071221026	Forrestville Valley CUSD 221	1	64%	1,155,836	196,409	650,720	76,847	923,976	231,860	160	1,449	89	45
56099017002	Channahon SD 17	4	123%	2,241,791	1,521,690	455,474	1,074	1,978,238	263,553	183	1,440	86	43
03025030026	Dieterich CUSD 30	1	58%	549,063	59,736	368,171	8,382	436,289	112,774	79	1,428	109	55
47071220026	Oregon CUSD 220	2	72%	1,896,258	401,693	1,079,774	96,724	1,578,192	318,066	223	1,426	90	45
30039086003	DeSoto Cons SD 86	1	63%	378,378	54,125	223,869	22,136	300,129	78,248	55	1,423	115	58
20097003026	Norris City-Omaha-Enfield CUSD 3	1	61%	1,151,644	90,638	788,476	44,912	924,026	227,618	161	1,414	109	55
53090137002	South Pekin SD 137	1	61%	551,247	50,824	336,150	54,074	441,048	110,199	78	1,413	91	46
30039140004	Unity Point CCSD 140	1	56%	843,214	97,441	570,361	3,170	670,971	172,243	123	1,400	115	58
21028091004	Akin CCSD 91	4	133%	145,428	76,692	38,162	1,333	116,187	29,241	21	1,392	117	59
31045101022	Batavia USD 101	3	92%	18,713,862	9,757,787	5,218,230	2,304,008	17,280,024	1,433,838	1030	1,392	49	25
13095015004	Ashley CCSD 15	2	65%	225,171	24,247	118,358	19,560	162,165	63,006	46	1,370	115	58
09010008026	Heritage CUSD 8	2	88%	571,968	147,051	295,867	18,060	460,978	110,990	82	1,354	102	51
13014046002	Willow Grove SD 46	1	60%	360,141	38,197	207,808	37,237	283,242	76,899	57	1,349	108	54
50082196026	Dupo CUSD 196	1	57%	2,014,396	200,347	1,211,986	282,004	1,694,337	320,059	239	1,339	116	58
49081300026	Rockridge CUSD 300	2	88%	1,513,961	421,064	649,921	225,134	1,296,119	217,842	164	1,328	72	36
21044043003	Buncombe Cons SD 43	2	67%	91,655	11,188	52,386	4,192	67,767	23,889	18	1,327	118	59
47098145004	Montmorency CCSD 145	2	67%	389,737	76,085	228,366	24,360	328,810	60,927	46	1,324	71	36
04101205025	Rockford SD 205	1	61%	70,514,457	22,705,421	28,271,865	12,493,918	63,471,204	7,043,253	5322	1,323	67	34
13058111002	Salem SD 111	1	58%	1,717,499	188,505	1,056,738	102,331	1,347,574	369,925	280	1,321	107	54
28006500015	Princeton HSD 500	2	75%	797,756	228,553	390,550	48,688	667,792	129,964	100	1,300	74	37
20096014004	Geff CCSD 14	2	68%	117,526	7,151	71,416	11,895	90,462	27,064	21	1,289	109	55
20076001026	Pope Co CUD 1	1	64%	724,768	83,859	461,778	24,711	570,348	154,420	120	1,287	118	59
21044133017	Vienna HSD 133	1	52%	492,945	75,879	311,485	32,618	419,982	72,963	57	1,280	118	59
11021305026	Arthur CUSD 305	2	84%	1,697,950	453,226	873,334	64,351	1,390,911	307,039	245	1,253	102	51
07016170002	Chicago Heights SD 170	1	58%	7,354,914	947,055	4,599,485	1,075,484	6,622,024	732,890	589	1,244	80	40
35050017504	Dimmick Comm Cons SD #175	4	124%	187,270	70,290	60,419	29,416	160,125	27,145	22	1,234	76	38
16019429026	Hinckley Big Rock CUSD 429	3	94%	2,243,734	1,046,837	792,914	246,095	2,085,846	157,888	128	1,234	70	35
07016126002	Alsip-Hazlgrm-Oaklwn SD 126	4	111%	4,658,069	2,441,980	1,566,014	285,050	4,293,044	365,025	296	1,233	27	14
16019426026	Hiawatha CUSD 426	2	69%	1,070,690	227,913	595,698	125,636	949,247	121,443	99	1,227	70	35
11018003026	Neoga CUSD 3	2	70%	832,985	167,206	484,007	21,774	672,987	159,998	132	1,212	110	55
51065202026	Porta CUSD 202	2	74%	2,389,074	483,201	1,222,254	320,748	2,026,204	362,871	301	1,206	87	44
11012002C26	Marshall CUSD 2C	1	60%	2,294,025	278,051	1,396,372	254,264	1,928,687	365,337	304	1,202	110	55
01009262026	A-C Central CUSD 262	2	69%	583,498	133,999	241,072	85,867	460,938	122,560	102	1,202	93	47
13095001004	Oakdale CCSD 1	1	64%	117,925	14,763	77,563	5,288	97,614	20,312	17	1,195	108	54
01001003026	Central CUSD 3	1	62%	1,340,364	169,671	747,605	188,098	1,105,374	234,991	197	1,193	94	47
51084003A26	Rochester CUSD 3A	2	71%	2,832,167	414,064	1,387,845	599,832	2,401,741	430,426	362	1,189	96	48
08008399026	Chadwick-Milledgeville CUSD 399	2	74%	534,493	131,668	281,949	39,098	452,715	81,778	69	1,185	89	45
51084011026	Pawnee CUSD 11	2	77%	886,639	274,232	295,155	150,707	720,094	166,545	141	1,181	99	50
40007042026	Brussels CUSD 42	2	84%	156,913	40,057	70,725	11,050	121,831	35,082	30	1,169	100	50
20096112004	Fairfield PSD 112	1	58%	1,164,344	137,017	709,240	106,717	952,974	211,370	181	1,168	109	55
12013010026	Clay City CUSD 10	1	64%	335,068	58,823	206,648	5,412	270,883	64,185	56	1,146	109	55
40056005026	Mount Olive CUSD 5	1	61%	764,880	77,565	383,366	171,007	631,938	132,943	118	1,127	95	48
03003001026	Mulberry Grove CUSD 1	1	58%	613,909	48,358	396,855	71,388	516,601	97,308	87	1,118	107	54
28006017004	Ohio CCSD 17	4	167%	219,986	60,953	102,945	24,943	188,841	31,145	28	1,112	74	37
40056007026	Gillespie CUSD 7	1	55%	2,295,133	319,077	1,244,173	397,775	1,961,025	334,108	308	1,085	95	48
30091043004	County of Union Sch Dist No43	1	59%	570,469	45,117	375,011	20,000	440,128	130,342	121	1,077	115	58
13014012004	Breese ESD 12	2	72%	709,652	98,195	341,988	104,133	544,316	165,335	154	1,074	108	54
31045300026	CUSD 300	2	67%	61,336,139	32,666,215	17,106,748	7,798,134	57,571,097	3,765,042	3543	1,063	65	33
03026203026	Vandalia CUSD 203	1	58%	2,452,229	294,265	1,541,779	286,132	2,122,175	330,054	311	1,061	107	54

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13095010026	West Washington Co CUD 10	1	63%	833,799	204,098	385,927	96,845	686,870	146,930	139	1,057	108	54
53090703026	Delavan CUSD 703	2	72%	1,198,737	302,321	581,905	178,436	1,062,662	136,075	130	1,047	87	44
50082181002	Signal Hill SD 181	1	63%	726,733	102,472	373,497	155,714	631,683	95,051	93	1,022	113	57
39055011026	Warrensburg-Latham CUSD 11	2	73%	1,067,816	193,085	491,963	252,982	938,030	129,786	127	1,022	101	51
30091081016	Anna Jonesboro CHSD 81	1	55%	607,583	123,143	371,133	15,560	509,836	97,747	98	997	118	59
21044001026	Goreville CUD 1	1	63%	558,611	80,748	360,432	35,060	476,240	82,371	83	992	118	59
20035001026	Hardin County CUSD 1	1	56%	1,005,273	59,967	681,122	114,117	855,207	150,066	157	956	118	59
51084005026	Ball Chatham CUSD 5	2	78%	6,460,385	1,306,337	3,125,022	1,450,139	5,881,498	578,887	617	938	99	50
34049001002	Winthrop Harbor SD 1	2	75%	1,223,376	659,127	385,307	88,424	1,132,858	90,518	97	933	61	31
53090606004	Spring Lake CCSD 606	2	74%	142,538	38,699	66,125	22,975	127,798	14,740	16	921	91	46
03025020026	Beecher City CUSD 20	2	90%	352,452	92,707	194,598	9,725	297,030	55,422	61	909	107	54
40056006026	Staunton CUSD 6	1	58%	1,741,716	211,288	879,328	397,121	1,487,736	253,980	280	907	95	48
08089201026	Dakota CUSD 201	2	72%	1,123,933	197,612	476,779	356,696	1,031,087	92,846	106	876	89	45
13014062002	Damiansville SD 62	2	72%	64,084	14,286	37,610	0	51,896	12,188	14	871	108	54
20033010026	Hamilton Co CUSD 10	1	58%	1,762,705	243,284	1,159,818	83,416	1,486,519	276,186	319	866	118	59
51084014026	Riverton CUSD 14	1	57%	3,094,814	374,353	1,657,629	769,536	2,801,518	293,297	342	858	87	44
16019427026	Sycamore CUSD 427	2	69%	9,547,395	4,246,467	3,551,464	1,225,591	9,023,522	523,874	635	825	70	35
08043120022	Galena USD 120	4	109%	1,841,665	787,466	562,683	382,691	1,732,841	108,824	132	824	89	45
13058133002	Central City SD 133	1	55%	488,763	26,722	340,110	32,528	399,360	89,403	114	784	107	54
30073204004	CCSD 204	2	77%	119,610	30,137	60,590	8,521	99,248	20,362	26	783	116	58
08089145022	Freeport SD 145	1	61%	9,179,368	2,948,279	3,763,150	1,847,765	8,559,194	620,175	824	753	89	45
49081034002	Silvis SD 34	1	56%	948,811	197,033	471,018	197,069	865,120	83,691	112	747	71	36
35050425026	Lostant CUSD 425	4	107%	316,112	131,383	146,672	17,398	295,454	20,658	28	738	73	37
13095049004	Nashville CCSD 49	2	79%	757,526	219,550	345,428	86,257	651,235	106,292	150	709	108	54
47098002026	River Bend CUSD 2	2	70%	1,178,546	229,067	705,418	145,620	1,080,105	98,440	142	693	71	36
13041012004	McClellan CCSD 12	2	88%	90,752	20,744	59,406	294	80,444	10,308	15	687	115	58
11012003C26	Martinsville CUSD 3C	1	60%	591,461	57,999	412,267	60,406	530,671	60,790	99	614	110	55
48072322026	Elmwood CUSD 322	2	72%	938,954	357,389	482,626	38,984	878,999	59,955	102	588	73	37
13014141502	St Rose SD 14-15	2	76%	95,263	19,479	53,989	5,469	78,937	16,326	28	583	107	54
51065200026	Greenview CUSD 200	2	78%	358,071	156,238	115,925	53,435	325,597	32,474	58	560	87	44
51065213026	Athens CUSD 213	2	68%	1,530,580	291,129	896,464	225,573	1,413,166	117,414	210	559	87	44
13058010004	Selmaville CCSD 10	1	61%	301,066	46,461	181,999	39,342	267,802	33,264	61	545	107	54
11023001026	Shiloh CUSD 1	4	104%	642,977	255,543	305,999	40,790	602,331	40,646	79	515	102	51
31045046022	SD U-46	1	55%	95,097,701	41,944,077	38,365,033	11,426,652	91,735,761	3,361,939	6593	510	43	22
28088001026	Bradford CUSD 1	4	107%	435,390	222,276	178,949	8,380	409,605	25,785	54	477	73	37
11015002026	Mattoon CUSD 2	1	61%	5,142,415	1,268,723	3,155,749	415,003	4,839,476	302,940	675	449	110	55
39074100026	Cerro Gordo CUSD 100	2	76%	493,846	91,440	249,739	124,408	465,587	28,259	64	442	101	51
13014060002	Germantown SD 60	2	70%	180,339	24,548	124,992	11,570	161,110	19,230	49	392	108	54
47071161004	Creston CCSD 161	4	103%	81,446	36,631	38,107	1,760	76,498	4,948	13	381	90	45
01001004026	CUSD 4	2	68%	1,107,217	166,157	701,116	192,128	1,059,401	47,816	143	334	94	47
13058600016	Salem CHSD 600	1	54%	933,198	212,332	588,682	87,590	888,604	44,594	134	333	107	54
26062170026	Bushnell Prairie City CUSD 170	2	66%	1,555,744	216,329	1,199,600	78,126	1,494,055	61,690	186	332	93	47
13058007004	Iuka CCSD 7	2	67%	317,102	29,607	247,539	19,369	296,515	20,587	63	327	107	54
13095011004	Irrington CCSD 11	2	74%	116,224	47,026	60,880	3,791	111,697	4,527	18	251	108	54
54092010026	Potomac CUSD 10	2	69%	137,177	31,679	99,141	443	131,263	5,914	28	211	106	53
03025050026	Teutopolis CUSD 50	2	73%	1,159,096	198,718	659,593	268,956	1,127,267	31,829	172	185	109	55
11023095025	Paris-Union SD 95	1	56%	1,836,550	220,321	1,358,972	203,580	1,782,873	53,677	331	162	102	51
45067004026	Columbia CUSD 4	2	84%	2,220,760	593,343	1,091,053	491,579	2,175,974	44,785	287	156	116	58
45079001022	Coulterville USD 1	1	62%	321,840	42,593	230,906	41,321	314,820	7,020	48	146	116	58
32038249026	Crescent Iroquois CUSD 249	4	112%	79,025	41,531	34,179	0	75,711	3,314	24	138	106	53

Illinois State Board of Education
School Business Services Division
2018 Special Education Expenditures and Receipts Report
(By Net Expenditure Per Child Count - Descending)

RCDT No	District Name	Tier	Capacity to	Expenditures	Local Receipts	State Receipts	Federal Receipts	Total Receipts	Net Expenditures	Special	Net	House	Senate
			Meet Expectations							Education	Expenditure		
										Child Count	Per Child Count	District	District
21044064002	Cypress SD 64	1	62%	122,147	8,727	97,273	12,577	118,578	3,569	26	137	118	59
19022202026	Lisle CUSD 202	4	149%	8,089,752	5,543,381	1,823,625	695,166	8,062,172	27,580	322	86	48	24
13014063002	Albers SD 63	1	62%	138,306	32,319	97,555	6,707	136,581	1,725	36	48	108	54
21028174026	Thompsonville CUSD 174	1	58%	315,906	38,482	250,666	25,675	314,822	1,084	66	16	117	59
17054021026	Hartsburg Emden CUSD 21	3	96%	218,918	79,193	94,870	44,913	218,976	(58)	30	(2)	87	44
06016212016	Leyden CHSD 212	4	107%	15,268,122	11,519,621	3,009,250	766,511	15,295,381	(27,259)	545	(50)	78	39
40056034026	North Mac CUSD 34	1	60%	1,853,724	339,984	1,192,378	336,860	1,869,223	(15,499)	305	(51)	95	48
32046006026	Grant Park CUSD 6	2	76%	629,761	190,966	343,482	99,219	633,667	(3,906)	71	(55)	34	17
47071212017	Rochelle Twp HSD 212	2	66%	1,427,212	570,177	702,615	164,104	1,436,896	(9,684)	161	(60)	90	45
13041082002	Bethel SD 82	1	55%	243,121	36,507	155,393	54,890	246,790	(3,669)	49	(75)	115	58
11087005A26	Stewardson-Strasburg CUD 5A	2	65%	393,375	92,994	253,304	58,707	405,005	(11,629)	73	(159)	102	51
07016154002	Thornton SD 154	2	67%	447,298	210,900	171,919	71,377	454,196	(6,897)	39	(177)	29	15
13014057002	Bartelso SD 57	2	65%	69,050	14,149	54,593	5,908	74,650	(5,600)	29	(193)	108	54
03026204026	Ramsey CUSD 204	1	60%	542,250	44,535	403,656	116,862	565,054	(22,804)	110	(207)	107	54
01001001026	Payson CUSD 1	1	59%	717,927	100,883	490,504	152,570	743,957	(26,030)	118	(221)	94	47
19022002002	Bensenville SD 2	2	88%	6,169,974	3,937,321	1,637,373	680,435	6,255,129	(85,155)	379	(225)	77	39
30073005002	Tamaroa School Dist 5	1	61%	182,192	17,278	155,268	17,928	190,474	(8,282)	36	(230)	115	58
56099200U26	Beecher CUSD 200U	2	75%	2,559,330	1,497,702	960,213	145,055	2,602,970	(43,640)	188	(232)	34	17
01009064026	Virginia CUSD 64	2	71%	346,694	101,015	141,456	125,184	367,655	(20,961)	82	(256)	93	47
04004200026	North Boone CUSD 200	1	62%	3,340,256	1,335,235	1,656,138	422,064	3,413,436	(73,181)	266	(275)	69	35
08043119022	East Dubuque USD 119	2	78%	926,408	174,734	439,542	348,695	962,971	(36,563)	115	(318)	89	45
20093017024	Allendale CCSD 17	1	58%	106,778	21,828	100,063	6,674	128,565	(21,787)	35	(622)	109	55
20096006004	New Hope CCSD 6	1	61%	132,688	13,322	121,147	15,849	150,318	(27,630)	33	(837)	109	55
51084001026	Tri City CUSD 1	2	73%	662,742	249,379	362,772	169,510	781,661	(118,919)	137	(868)	87	44
47071269004	Eswood CCSD 269	4	105%	141,693	62,521	51,724	50,703	164,948	(23,254)	24	(969)	90	45
39055015026	Meridian CUSD 15	2	67%	673,785	180,035	408,284	254,343	842,662	(168,877)	167	(1,011)	102	51
13014021002	Aviston SD 21	2	69%	168,775	31,178	205,486	6,701	243,365	(74,590)	72	(1,036)	108	54
39074005026	Bement CUSD 5	3	92%	278,361	190,438	182,612	0	373,050	(94,689)	84	(1,127)	101	51
45079122019	Chester N HSD 122	1	46%	26,369	5,909	21,703	0	27,612	(1,243)	1	(1,243)	116	58
11087021026	Central A & M CUD 21	2	72%	1,533,902	236,009	1,210,481	283,592	1,730,083	(196,181)	156	(1,258)	95	48
31045301026	Central CUSD 301	2	81%	9,351,909	6,108,033	2,906,636	1,061,673	10,076,341	(724,433)	576	(1,258)	70	35
19022203026	Naperville CUSD 203	4	117%	53,687,768	38,508,347	14,115,142	3,993,053	56,616,542	(2,928,774)	2247	(1,303)	41	21
50082070004	Freeburg CCSD 70	2	73%	695,973	224,850	501,664	199,281	925,795	(229,822)	148	(1,553)	114	57
31045303026	St Charles CUSD 303	4	101%	30,560,951	22,206,995	8,430,482	3,158,505	33,795,982	(3,235,031)	1891	(1,711)	65	33
20097005026	Carmi-White County CUSD 5	1	61%	2,723,581	1,557,778	1,412,606	313,386	3,283,770	(560,189)	327	(1,713)	109	55
11023004026	Paris CUSD 4	2	76%	336,157	131,794	312,027	58,062	501,883	(165,726)	91	(1,821)	102	51
44063046003	Prairie Grove CSD 46	4	123%	2,389,802	1,510,969	929,270	248,681	2,688,920	(299,118)	150	(1,994)	52	26
56099081002	Union SD 81	4	172%	347,239	252,760	73,451	63,423	389,635	(42,396)	21	(2,019)	86	43
16019425026	Indian Creek CUSD 425	4	102%	1,839,908	1,084,519	767,339	252,570	2,104,427	(264,519)	125	(2,116)	90	45
32046005026	Manteno CUSD 5	2	71%	4,315,856	1,597,200	3,174,069	502,039	5,273,308	(957,452)	430	(2,227)	34	17
17054088002	New Holland-Middletown ED 88	2	89%	131,801	39,898	128,242	16,184	184,325	(52,524)	21	(2,501)	87	44
11023003026	Kansas CUSD 3	2	86%	147,803	63,582	150,198	25,953	239,733	(91,930)	34	(2,704)	110	55
51084015026	Williamsville CUSD 15	2	69%	1,118,719	332,116	1,140,165	331,726	1,804,006	(685,287)	249	(2,752)	87	44
44063200026	Woodstock CUSD 200	2	69%	16,773,003	11,747,858	5,916,978	2,210,265	19,875,100	(3,102,098)	972	(3,191)	63	32
13058200017	Centralia HSD 200	1	51%	2,614,495	436,476	2,885,828	121,829	3,444,132	(829,637)	230	(3,607)	107	54
28006084004	Malden CCSD 84	2	87%	126,916	70,126	103,951	18,997	193,074	(66,157)	13	(5,089)	76	38
35050079004	Tonica CCSD 79	2	78%	343,952	266,990	196,873	100,488	564,352	(220,400)	40	(5,510)	76	38
04101322026	Durand CUSD 322	4	101%	1,777,736	1,709,688	533,122	159,032	2,401,842	(624,107)	97	(6,434)	89	45
07016220017	Reavis Twp HSD 220	2	79%	1,842,970	1,660,562	1,422,551	440,132	3,523,245	(1,680,274)	255	(6,589)	23	12
Total				5,359,829,650	1,363,392,164	1,996,387,946	550,185,734	3,909,965,844	1,449,863,806	348680	4,158		

ILLINOIS STATE BOARD OF EDUCATION

Special Education Expenditures and Receipts Report School Code, Section 2-3.145 (105 ILCS 5/2-3.145)

May 1, 2019

Appendices



Darren Reisberg
Chairman of the Board

Dr. Carmen I. Ayala
State Superintendent of Education

Special Education Expenditures and Receipts Report - 2019
(Based on the FY18 Annual Financial Report Data)

DEFINITIONS & ASSUMPTIONS

DEFINITIONS

Basis of Accounting: Is either a cash basis or an accrual basis. For purposes of reporting on the AFR (ISBE Form 50-35), cash basis includes a “modified cash” basis and accrual basis includes a “modified accrual” basis.

Expenditures: Transactions involving the disbursement of cash or the establishment of an obligation without creating an asset or canceling a liability.

Net Expenditures: Expenditures minus the sum of federal, state, and local receipts (Note: negative value indicates receipts exceed expenditures).

Receipts: Transactions involving the receipt of cash (or other economic resources) without creating a liability or canceling an asset.

- **Federal Receipts:** Consisting of federal grants, aids and reimbursements (4000 Accounts)
- **State Receipts:** Consisting of state grants, aids and reimbursements (3000 Accounts)
- **Local Receipts:** Consisting of taxes, tuition, charges for services, fees, investment income, and miscellaneous proceeds (1000 Accounts)

Special Education Child Count: Are determined from the “Special Education Funding and Child Tracking System” (FACTS) or “Fall Housing Report System” for FY07 “Student Information System” or SIS for FY08 and beyond. Special education students reported must be eligible to receive services or be in a special education program receiving direct or related services, be at least age three through age 21, inclusive, and have an individualized education program (IEP) or individualized services plan (ISP) in place. Applicable categories are:

- A. **Special Education Child Count:** Obtained from the “FACTS Report” submitted to ISBE.
- B. **Special Education Child (Full-time Equivalent) Count:** Calculated from the “FACTS Report” utilizing each student’s beginning & end date and percent of time in special education as determined by the education environment.
- C. **Total Child Count:** Obtained from the “Fall Housing Report” submitted to ISBE.
- D. **Special Education Child Count divided by Total Child Count:** Calculated from information in items A & C above.
- E. **Special Education Child Full-time Equivalent Count divided by Total Child Count:** Calculated from information in items B & C above.

ASSUMPTIONS

- Figures exclude the Municipal Retirement/Social Security Fund. This fund is created if a separate tax is levied to provide resources for the school district's share of retirement benefits for covered employees or a separate tax is levied to provide resources for the district's share of social security and medicare only payments for covered employees. If these taxes are not levied, the payments should be charged to the fund where the salary is charged.
- Figures include expenditures for Bilingual programs, but exclude expenditures from Vocational Education or Title I programs.
- "Flow-Through Receipts from One Local Education Entity to Another Local Education Agency" include only the flow-through monies from federal sources (2200 Account). Similar receipts from state or local sources are excluded (2100 & 2300). However, each school district's related receipts and expenditures will be captured in the calculation.
- The school district AFR may be filed using either the cash or the accrual basis of accounting. Adjustments have not been made for any differences in the recognition/timing of receipts and/or expenditures that result from the basis of accounting used by the school district.
- The data is limited to the accuracy as reported to ISBE from the districts.
- Attendance/Social Worker and Psychological Services are assumed at 90% special education for all districts. Other Support Services – Pupil are assumed at 5% special education for all districts.
- The percentage of time assumed for special education is the highest percentage allowable for each designated educational environment. For example, if the designated educational environment reports a student is 40 to 79% in the regular classroom, it is assumed that the student is 60% special education.
- The special education pupil transportation expenditures and receipts are obtained from the unaudited Pupil Transportation Claim as submitted by the district.

Appendix B

**Illinois State Board of Education
Dr. Carmen I. Ayala, State Superintendent of Education**

School Business Services

**Data Source for the Summary Report of
Special Education Expenditures & Receipts - School Code, Section 2-3.145 (105 ILCS 5/2-3.145) ***
(Based on the FY18 Annual Financial Report Data)

RCDT Code:

District:

A. Special Education Child Headcount = 120.00

D. Special Education Head Count divided by Total Headcount = 0.15894

B. Special Education Child Full-time Equivalent Count = 46.67

E. Special Education Full-time Equivalent Count divided by Total Headcount = 0.06181

C. Total Child Headcount = 755.00

<u>Fund</u>	<u>Page</u>	<u>Line</u>	<u>Col</u>	<u>LineDesc</u>	<u>Amount</u>	<u>Percent SpecEd</u>	<u>AmountSpEd</u>
A. Total Expenditures							
1. ED	15	8	K	1200 Special Education Programs (1200-1220)	1,150,611	100%	1,150,611.00
2. ED	15	9	K	1225 Special Education Programs K-12	0	100%	0.00
3. ED	15	15	K	1600 Summer School Programs	3,168	6.181000%	195.81
4. ED	15	18	K	1800 Bilingual Programs	314	6.181000%	19.40
5. ED	15	22	K	1912 Special Education Programs K-12 - Private Tuition	250,087	100%	250,087.00
6. ED	15	23	K	1913 Special Education Programs Pre-K - Tuition	0	100%	0.00
7. ED	15	29	K	1919 Summer School Program - Private Tuition	0	6.181000%	0.00
8. ED	15	31	K	1921 Bilingual Programs - Private Tuition	0	6.181000%	0.00
9. ED	15	36	K	2110 Attendance & Social Work Services	0	90%	0.00
10. ED	15	37	K	2120 Guidance Services	123,136	6.181000%	7,611.03
11. ED	15	38	K	2130 Health Services	47,193	15.894000%	7,500.85
12. ED	15	39	K	2140 Psychological Services	0	90%	0.00
13. ED	15	40	K	2150 Speech Pathology & Audiology Services	0	100%	0.00
14. ED	15	41	K	2190 Other Support Services -- Pupils	0	5%	0.00
15. ED	15	44	K	2210 Improvement of Instruction Services	175,939	6.181000%	10,874.78
16. ED	15	45	K	2220 Educational Media Services	533,574	6.181000%	32,980.20
17. ED	15	46	K	2230 Assessment & Testing	0	15.894000%	0.00
18. ED	15	49	K	2310 Board of Education Services	66,721	6.181000%	4,124.02
19. ED	15	50	K	2320 Executive Administration Services	231,472	6.181000%	14,307.28
20. ED	15	51	K	2330 Special Area Administrative Services	0	6.181000%	0.00
21. ED	16	55	K	2410 Office of the Principal Services	550,184	15.894000%	87,446.24
22. ED	16	59	K	2510 Direction of Business Support Services	0	6.181000%	0.00
23. ED	16	60	K	2520 Fiscal Services	78,301	6.181000%	4,839.78
24. ED	16	61	K	2540 Operation & Maintenance of Plant Services	0	6.181000%	0.00
25. O&M	17	124	K	2540 Operation & Maintenance of Plant Services	1,314,612	6.181000%	81,256.16
26. Pupil Transportation Claim Details (ISBE Form 5023) Line 23 Total Costs - Special Education FY2019:(School Year 2017-201					311,637	100%	311,637.00
27. ED	16	64	K	2570 Internal Services	0	6.181000%	0.00
28. ED	16	72	K	2600 Total Support Services - Central	0	6.181000%	0.00
29. ED	16	79	K	4120 Payments for Special Education Programs	90,434	100%	90,434.00
30. ED	16	86	K	4220 Payments for Special Education Programs - Tuition	213,624	100%	213,624.00
31. ED	16	94	K	4320 Payments for Special Education Programs - Transfers	0	100%	0.00
32. ED	17	101	K	4400 Payments to Other Districts & Govt Units (Out of State)	0	100%	0.00
33. Total (Lines 1 through 32)							2,267,548.55
B. Less Receipts/Revenues or Disbursements/Expenditures Not Applicable To Operating Expense of Regular Program							
34. ED	9	5	C	1110 Designated Purposes Levies (1110-1120)	5,211,780	6.181000%	322,140.12
35. ED	9	7	C	1140 Special Education Purposes Levy	57,851	100%	57,851.00
36. O&M	9	7	D	1140 Special Education Purposes Levy	0	100%	0.00
37. ED	9	10	C	1170 Summer School Purposes Levy	0	6.181000%	0.00

Illinois State Board of Education
Dr. Carmen I. Ayala, State Superintendent of Education

School Business Services

Data Source for the Summary Report of

Special Education Expenditures & Receipts - School Code, Section 2-3.145 (105 ILCS 5/2-3.145) *

(Based on the FY18 Annual Financial Report Data)

38. ED	9	14	C	1210 Mobile Home Privilege Tax	268	6.181000%	16.56
39. ED	9	15	C	1220 Payments From Local Housing Authorities	0	6.181000%	0.00
40. ED	9	16	C	1230 Corporate Personal Property Replacement Taxes	0	6.181000%	0.00
41. ED	9	17	C	1290 Other Payments in Lieu of Taxes	0	6.181000%	0.00
42. ED	9	32	C	1341 Special Education Tuition From Pupils or Parents (In State)	0	100%	0.00
43. ED	9	33	C	1342 Special Education Tuition From Other Districts (In State)	0	100%	0.00
44. ED	9	34	C	1343 Special Education Tuition From Other Sources (In State)	0	100%	0.00
45. ED	9	35	C	1344 Special Education - Tuition From Other Sources (Out of State)	0	100%	0.00
46. ED	10	65	C	1510 Interest on Investments	58,242	6.181000%	3,599.93
47. ED	11	112	C	2200 Flow-Through Revenue from Federal Sources	0	100%	0.00
48. ED	11	117	C	3001 EBF Formula (Section 18-8.15) Funding Received per AFR less amounts on lines 49 and 50	604,895	6.181000%	37,388.53
49.				EBF** - FY 2018 Sp Ed Funding Allocation Table on ISBE Website at https://www.isbe.net/Pages/ebfdistribution.aspx	246,983	100%	246,983.48
50.				EBF** - FY 2018 English Learner Education Funding Allocation Table on ISBE Website at https://www.isbe.net/Pages/ebfdistribution.aspx	0	6.181000%	0.00
51. ED	11	118	C	3002 General State Aid Hold Harmless/Supplemental	0	6.181000%	0.00
52. ED	11	120	C	3099 Other Unrestricted Grants-in-Aid from State Sources	0	6.181000%	0.00
53. ED	11	124	C	3100 Special Education - Private Facility Tuition	142,601	100%	142,601.00
54. ED	11	125	C	3105 Special Education - Funding for Children Requiring SpEd Services	48,715	100%	48,715.00
55. ED	11	126	C	3110 Special Education - Personnel	73,722	100%	73,722.00
56. ED	11	127	C	3120 Special Education - Orphanage - Individual	5,203	100%	5,203.00
57. ED	11	128	C	3130 Special Education - Orphanage - Summer	0	100%	0.00
58. ED	11	129	C	3145 Special Education - Summer School	268	100%	268.00
59. ED	11	130	C	3199 Special Education - Other	0	100%	0.00
60. ED	11	142	C	3305 Bilingual Education - Downstate - TPI and TBE	0	6.181000%	0.00
61. ED	11	143	C	3310 Bilingual Education - Transitional Bilingual Education	0	6.181000%	0.00
62.				3999 Priority Schools Grant	0	6.181000%	0.00
63. Pupil Transportation Computation Summary				Line 47 Prorated Spec. Ed. Pupil Trans. Reimbursement FY2019:(School Year 2017-2018)	213,633	100%	213,633.00
64. ED	13	218	C	4600 Fed - Spec Education - Preschool Flow-Through	7,147	100%	7,147.00
65. ED	13	219	C	4605 Fed - Spec Education - Preschool Discretionary	0	100%	0.00
66. ED	13	220	C	4620 Fed - Spec Education - IDEA - Flow Through/Low Incidence	65,061	100%	65,061.00
67. ED	13	221	C	4625 Fed - Spec Education - IDEA - Room & Board	0	100%	0.00
68. ED	13	222	C	4630 Fed - Spec Education - IDEA - Discretionary	0	100%	0.00
69. ED	13	223	C	4699 Fed - Spec Education - IDEA - Other	0	100%	0.00
70. ED	13	230	C	4850 General State Aid - Education Stabilization	0	6.181000%	0.00
71. ED	13	236	C	4856 IDEA - Part B - Preschool	0	100%	0.00
72. ED	13	237	C	4857 IDEA - Part B - Flow-Through	0	100%	0.00
73. ED	13	248	C	4870 General State Aid - Other Govt Services Stabilization	0	6.181000%	0.00
74. ED	14	270	C	4991 Medicaid Matching Funds - Administrative Outreach	9,209	100%	9,209.00
75. ED	14	271	C	4992 Medicaid Matching Funds - Fee-For-Service Program	13,452	100%	13,452.00
76. Total (lines 34 through 75)							1,246,990.62
77. Total (Estimated Unreimbursed Cost of Special Education (Line 33 minus Line 76)							1,020,557.93

* These limited calculations are those that were thoroughly discussed and agreed upon with the bill sponsor. This report is not intended to be wholly conclusive of the total cost incurred by districts to educate their special needs students and should not be construed as such. Figures are compiled from the Annual Financial Reports (ISBE Form 50-35) filed pursuant to Sections 3-7 and 3-15.1 of the School Code. Additional information was obtained from the Pupil Transportation Claim Detail (ISBE Form 5023); the Annual Claim for Pupil Transportation Reimbursement Computation Worksheet Summary (ISBE Form 5023); the Student Information System (SIS); and school district enrollment.

** Evidence Based Funding (Section 18-8.15)

ILLINOIS STATE BOARD OF EDUCATION MEETING
April 17, 2019

TO: Illinois State Board of Education

FROM: Dr. Carmen I. Ayala, State Superintendent of Education 
Tassi Maton, Chief Internal Auditor 

Agenda Topic: Fiscal Year 2018 Financial Audit Report

Materials: Fiscal Year 2018 Financial Audit

Staff Contact(s): Tassi Maton, Chief Internal Auditor

Purpose of Agenda Item

The Internal Audit Division requests the Board to accept the Office of the Auditor General's Illinois State Board of Education Financial Audit for the Year Ended June 30, 2018.

Background Information

The Auditor General is responsible for conducting a financial audit of the agency. The objectives of this audit are to determine if financial statements are fairly presented.

Analysis and Implications for Policy, Budget, Legislative Action, and Communications

The report contained one material finding.

Legislative Action: This audit will be reviewed by the Legislative Audit Commission.

Communication: The audit is issued by the Auditor General and is available to the public.

Superintendent's Recommendation

I recommend that the following motion be adopted:

The State Board of Education hereby accepts the Office of the Auditor General's Illinois State Board of Education Financial Audit for the Year Ended June 30, 2018.

Next Steps

No further action necessary.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION**

FINANCIAL AUDIT

For the Year Ended June 30, 2018

**Performed as Special Assistant Auditors
for the Auditor General, State of Illinois**

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION

FINANCIAL AUDIT

For the Year Ended June 30, 2018

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STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION

FINANCIAL AUDIT

For the Year Ended June 30, 2018

AGENCY OFFICIALS

Board Members of the Illinois State Board of Education:

James T. Meeks, Chairperson, through 2/24/19

Eligio Pimentel, Vice-Chairperson, through 2/24/19

Cesilie Price, Secretary, through 2/24/19

Ruth Cross, through 2/24/19

Lula Ford, through 2/24/19

Craig Lindvahl, through 2/24/19

Kevin Settle, through 2/24/19

Mitch Holzrichter, effective 1/19/18
through 2/24/19

Susie Morrison, effective 7/21/17

Jason Barclay, effective 1/16/17 through 9/8/17

Darren Reisberg, Chairperson,
effective 2/25/19

Dr. Donna S. Leak, Vice-Chairperson,
effective 2/25/19

Dr. Cristina Pacione-Zayas, Secretary
effective 2/25/19

Dr. Christine Benson, effective 2/25/19

Cynthia Latimer, effective 2/25/19

Dr. David R. Lett, effective 2/25/19

Jane Quinlan, effective 2/25/19

Jacqueline Robbins, effective 2/25/19

State Superintendent of Education

Through 2/22/19

Effective 3/1/19

Tony Smith, Ph.D.

Dr. Carmen I. Ayala

Executive staff:

General Counsel

Interim through 8/14/17

Effective 8/15/17

Chief Internal Auditor

Through 8/29/17

Effective 9/18/17

Chief Education Officer

Through 8/31/18

First Deputy Superintendent

Through 12/31/18

Chief Financial Officer

Executive Director, Professional Capital

Through 8/28/17

Chief Operations & Professional Capital Officer

Effective 8/30/17

Colette McCarty

Stephanie Jones

Melissa Oller

Tassi Maton

Libia Gil

Karen Corken

Robert Wolfe

Sarah Hatfield

Melissa Oller

The Illinois State Board of Education offices are located at the Alzina Building, 100 North First Street, Springfield, Illinois 62777-0001 and the James R. Thompson Center, 100 West Randolph Street, Suite 14-300, Chicago, Illinois 60601-3268.

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION

FINANCIAL AUDIT

For the Year Ended June 30, 2018

FINANCIAL STATEMENT REPORT

SUMMARY

The audit of the accompanying financial statements of the Illinois State Board of Education was performed by Kerber, Eck & Braeckel LLP.

Based on their audit, the auditors expressed an unmodified opinion on the agency's basic financial statements.

SUMMARY OF FINDINGS

The auditors identified a matter involving the Agency's internal control over financial reporting that they considered to be a material weakness. The material weakness is described in the accompanying Schedule of Findings as finding 2018-001, Financial Statement Reporting Error on pages 61-62 of this report.

EXIT CONFERENCE

The Board waived an exit conference in correspondence from Tassi Maton, Chief Internal Auditor. The Board's response to the recommendation was provided by Tassi Maton in correspondence dated December 10, 2018.



Kerber, Eck & Braeckel LLP

CPAs and
Management Consultants

3200 Robbins Road
Suite 200A
Springfield, IL 62704-6525
ph 217.789.0960
fax 217.789.2822
www.kebcpa.com

Independent Auditor's Report

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

The Board Members of the
Illinois State Board of Education

Report on the Financial Statements

As Special Assistant Auditors for the Auditor General, we have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Illinois State Board of Education, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Illinois State Board of Education's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information for the Illinois State Board of Education, as of June 30, 2018, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 2, the financial statements of the Illinois State Board of Education are intended to present the financial position and the changes in financial position of only that portion of the governmental activities, the major fund, and the aggregate remaining fund information of the State that is attributable to the transactions of the Illinois State Board of Education. They do not purport to, and do not, present fairly the financial position of the State of Illinois as of June 30, 2018, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

As discussed in Notes 2(r) and 15 to the financial statements, the Board adopted the provisions of Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, as of July 1, 2017. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Management has omitted management's discussion and analysis, the budgetary comparison information for the General Fund, the pension related required supplementary information, and the

other postemployment benefits required supplementary information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Illinois State Board of Education's basic financial statements. The accompanying supplementary information in the combining general fund schedules and combining nonmajor fund financial statements as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information in the combining general fund schedules and combining nonmajor fund financial statements as listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information for the year ended June 30, 2018, in the combining general fund schedules and combining nonmajor fund financial statements is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 19, 2019, on our consideration of the Illinois State Board of Education's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Illinois State Board of Education's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Illinois State Board of Education's internal control over financial reporting and compliance.

Restricted Use of this Auditor's Report

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, the Comptroller, Board members of the Illinois State Board of Education, and agency management and is not intended to be and should not be used by anyone other than these specified parties.

Springfield, Illinois
March 19, 2019

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET
AS OF JUNE 30, 2018
(amounts expressed in thousands)

	General Fund	Nonmajor Funds	Total Governmental Funds	Adjustments	Statement of Net Position
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Unexpended appropriations	\$ 441,885	\$ 4,687	\$ 446,572	\$ -	\$ 446,572
Cash and cash equivalents	177	22,885	23,062	-	23,062
Securities lending collateral equity with State Treasurer	-	341	341	-	341
Due from federal government	-	397,429	397,429	-	397,429
Due from local governments	88	182	270	-	270
Other receivables	164	7,439	7,603	-	7,603
Due from other State fiduciary funds	-	23	23	-	23
Due from other Agency funds	-	4,326	4,326	(4,326)	-
Due from other State funds	14	16	30	-	30
Due from component units of the State	-	5	5	-	5
Inventories	-	1,623	1,623	-	1,623
Loans receivable	-	3,239	3,239	-	3,239
Prepaid expenses	-	-	-	399	399
Capital assets not being depreciated	-	-	-	1,063	1,063
Capital assets net of depreciation	-	-	-	38,811	38,811
Total assets	442,328	442,195	884,523	35,947	920,470
Deferred outflows of resources - SERS pensions	-	-	-	14,164	14,164
Deferred outflows of resources - TRS pensions	-	-	-	5,232	5,232
Deferred outflows of resources - OPEB	-	-	-	3,570	3,570
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 442,328	\$ 442,195	\$ 884,523	\$ 58,913	\$ 943,436
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES					
Accounts payable and accrued liabilities	\$ 56,348	\$ 29,794	\$ 86,142	\$ -	\$ 86,142
Obligations under securities lending of State Treasurer	-	341	341	-	341
Due to federal government	1	1,059	1,060	-	1,060
Due to local governments	1,164,467	392,175	1,556,642	-	1,556,642
Due to other State fiduciary funds	2	5	7	-	7
Due to other Agency funds	4,230	96	4,326	(4,326)	-
Due to other State funds	500	8,733	9,233	-	9,233
Due to component units of the State	2,309	1,839	4,148	-	4,148
Unearned revenue	-	1,477	1,477	-	1,477
Compensated absences, current portion	-	-	-	14	14
Capital lease obligations, current portion	-	-	-	19	19
Reorganization incentive, current portion	-	-	-	1,711	1,711
Compensated absences, long-term portion	-	-	-	3,047	3,047
Capital lease obligations, long-term portion	-	-	-	66	66
Reorganization incentive, long-term portion	-	-	-	239	239
Net pension liability - SERS, long-term portion	-	-	-	114,088	114,088
Net pension liability - TRS, long-term portion	-	-	-	56,788	56,788
OPEB liability, long-term portion	-	-	-	139,921	139,921
Total liabilities	1,227,857	435,519	1,663,376	311,567	1,974,943
Deferred inflows of resources - unavailable revenue - federal government	-	68,063	68,063	(68,063)	-
Deferred inflows of resources - SERS pensions	-	-	-	25,098	25,098
Deferred inflows of resources - TRS pensions	-	-	-	9,328	9,328
Deferred inflows of resources - OPEB	-	-	-	26,173	26,173
Total liabilities and deferred inflows of resources	1,227,857	503,582	1,731,439	304,103	2,035,542
FUND BALANCES (DEFICIT)/NET POSITION (DEFICIT)					
Fund Balances:					
Nonspendable	-	1,623	1,623	(1,623)	-
Restricted	-	414	414	(414)	-
Committed	-	14,123	14,123	(14,123)	-
Assigned	-	8,862	8,862	(8,862)	-
Unassigned	(785,529)	(86,409)	(871,938)	871,938	-
Net investment in capital assets	-	-	-	39,789	39,789
Restricted net position	-	-	-	2,386	2,386
Unrestricted net position	-	-	-	(1,134,281)	(1,134,281)
Total Fund Deficit/Net Deficit	(785,529)	(61,387)	(846,916)	\$ (245,190)	\$ (1,092,106)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND DEFICIT	\$ 442,328	\$ 442,195	\$ 884,523		

The accompanying notes to the financial statements are an integral part of this statement.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO
STATEMENT OF NET POSITION
AS OF JUNE 30, 2018
(amounts expressed in thousands)**

Total Fund deficit - governmental funds \$ (846,916)

Amounts reported for governmental activities in the Statement of
Net Position are different because:

Capital assets used in governmental activities are not financial
resources and, therefore, are not reported in the governmental funds. 39,874

Prepaid expenses for governmental activities are current uses
of financial resources for funds. 399

Deferred outflows of resources related to pensions and other postemployment
benefits are not reported in the governmental funds since they do not provide
current financial resources. These deferred outflows of resources consist of
the following:

Deferred outflows of resources - SERS pensions	\$ 14,164	
Deferred outflows of resources - TRS pensions	5,232	
Deferred outflows of resources - OPEB	<u>3,570</u>	
		22,966

Revenues in the Statement of Activities that do not provide
current financial resources are deferred in the governmental funds. 68,063

Deferred inflows of resources related to pensions and other postemployment
benefits are not reported in the government funds since they do not use
current financial resources. These deferred inflows of resources consist of
the following:

Deferred inflows of resources - SERS pensions	\$ (25,098)	
Deferred inflows of resources - TRS pensions	(9,328)	
Deferred inflows of resources - OPEB	<u>(26,173)</u>	
		(60,599)

Some liabilities reported in the Statement of Net Position do not
require the use of current financial resources and, therefore, are
not reported as liabilities in governmental funds. These
liabilities consist of:

Compensated absences	\$ (3,061)	
Capital lease obligations	(85)	
Reorganization incentive	(1,950)	
Net pension liability - SERS	(114,088)	
Net pension liability - TRS	(56,788)	
OPEB liability	<u>(139,921)</u>	
		(315,893)

NET DEFICIT FROM GOVERNMENTAL ACTIVITIES \$ (1,092,106)

The accompanying notes to the financial statements are an integral part of this statement.

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
STATEMENT OF ACTIVITIES AND GOVERNMENTAL REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the Year Ended June 30, 2018
(amounts expressed in thousands)

	General Fund	Nonmajor Funds	Total Governmental Funds	Adjustments	Statement of Activities
EXPENDITURES/EXPENSES					
Program expense - education	\$ 7,601,008	\$ 2,895,409	\$ 10,496,417	\$ 22,158	\$ 10,518,575
Debt service - principal	3	16	19	(19)	-
Debt service - interest	1	11	12	-	12
Capital outlays	1,537	5,763	7,300	(7,300)	-
Total Expenditures/Expenses	7,602,549	2,901,199	10,503,748	14,839	10,518,587
PROGRAM REVENUES					
Charges for services:					
Licenses and fees	-	5,529	5,529	-	5,529
Total charges for services	-	5,529	5,529	-	5,529
Operating grant revenue:					
Federal	-	2,281,097	2,281,097	(15,891)	2,265,206
Refunds	-	(1,735)	(1,735)	-	(1,735)
Total operating grant revenue	-	2,279,362	2,279,362	(15,891)	2,263,471
Net Program Deficit	(7,602,549)	(616,308)	(8,218,857)	(30,730)	(8,249,587)
GENERAL REVENUES					
Interest	-	85	85	-	85
Other revenues	6	-	6	-	6
Total General Revenues	6	85	91	-	91
OTHER SOURCES (USES) OF FINANCIAL RESOURCES					
Appropriations from State resources	7,627,736	642,141	8,269,877	-	8,269,877
Reappropriations to Fiscal Year 2019	-	(4,391)	(4,391)	-	(4,391)
Lapsed appropriations	(15,945)	-	(15,945)	-	(15,945)
Receipts collected and transmitted to State Treasury	(12,082)	-	(12,082)	-	(12,082)
Amount of SAMS transfers-out	85	-	85	-	85
Transfers-out	-	(1,600)	(1,600)	-	(1,600)
Capital lease financing	-	55	55	(55)	-
Net Other Sources (Uses) of Financial Resources	7,599,794	636,205	8,235,999	(55)	8,235,944
Net change in fund balances/net position	(2,749)	19,982	17,233	(30,785)	(13,552)
Fund Deficit/Net Deficit, July 1, 2017, as restated	(782,780)	(80,279)	(863,059)	(215,495)	(1,078,554)
Change in inventories	-	(1,090)	(1,090)	1,090	-
FUND DEFICITS/NET DEFICIT, JUNE 30, 2018	\$ (785,529)	\$ (61,387)	\$ (846,916)	\$ (245,190)	\$ (1,092,106)

The accompanying notes to the financial statements are an integral part of this statement.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018
(amounts expressed in thousands)**

Net Change in Fund Balances - governmental funds	\$ 17,233
Change in inventories	(1,090)
	<u>16,143</u>

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures while governmental activities report depreciation and amortization expense to allocate those expenditures over the life of the assets. This is the amount by which capital outlays exceeded depreciation and amortization in the current period.	3,351
Deferred outflows of resources related to pension and OPEB liabilities in the Statement of Activities that do not provide current financial resources are not reported in the governmental funds. This amount represents the decrease in deferred outflows over the prior year.	(16,860)
Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	19
Some capital additions were financed through other financing arrangements. In governmental funds these other financing arrangements are considered a source of financing, but in the Statement of Net Position, the lease obligation is reported as a liability.	(55)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds. This amount represents the decrease in unavailable revenue over the prior year.	(15,891)
Deferred inflows of resources related to pension and OPEB liabilities in the Statement of Activities that do not use current financial resources are not reported in the governmental funds. This amount represents the increase in deferred inflows over the prior year.	(42,295)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. These activities consist of:	
Decrease in prepaid expenses	\$ (13,677)
Increase in compensated absences	(76)
Decrease in reorganization incentive	3,068
Decrease in net pension liability - SERS	28,416
Decrease in net pension liability - TRS	3,765
Decrease in OPEB liability	20,540
	<u>42,036</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ (13,552)

The accompanying notes to the financial statements are an integral part of this statement.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

1. Organization

The Illinois State Board of Education (the Agency) is a part of the executive branch of government of the State of Illinois (State) and operates under the authority of and review by the Illinois General Assembly. The Agency operates under a budget approved by the General Assembly in which resources primarily from the State's General Fund and other funds are appropriated for the use of the Agency. Activities of the Agency are subject to the authority of the Office of the Governor, the State's chief executive officer, and other departments of the executive and legislative branches of government (such as the Department of Central Management Services, the Governor's Office of Management and Budget, the State Treasurer's Office, and the State Comptroller's Office) as defined by the Illinois General Assembly. All funds appropriated to the Agency and all other cash received are under the custody and control of the State Treasurer.

The Agency is organized to provide leadership, assistance, resources and advocacy so that every student is prepared to succeed in careers and postsecondary education, and share accountability for doing so with districts and schools.

2. Summary of Significant Accounting Policies

The financial statements of the Agency have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP), as prescribed by the Governmental Accounting Standards Board (GASB). To facilitate the understanding of data included in the financial statements, summarized below are the more significant accounting policies.

(a) Financial Reporting Entity

As defined by GAAP, the financial reporting entity consists of a primary government, as well as its component units, which are legally separate organizations for which the elected officials of the primary government are financially accountable. Financial accountability is defined as:

- 1) Appointment of a voting majority of the component unit's board and either (a) the primary government's ability to impose its will, or (b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government; or
- 2) Fiscal dependence on the primary government and the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government.

Based upon the required criteria, the Agency has no component units and is not a component unit of any other entity. However, because the Agency is not legally separate from the State of Illinois, the financial statements of the Agency are included in the financial statements of the State of Illinois. The State of Illinois' Comprehensive Annual Financial Report (CAFR) may be obtained by writing to the State Comptroller's Office, Division of Financial Reporting, 325 West Adams Street, Springfield, Illinois, 62704-1871.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

(b) Basis of Presentation

The financial activities of the Agency, which consist only of governmental activities, are reported under the education function in the State of Illinois' CAFR. For its reporting purposes, the Agency has combined the fund and government-wide financial statements using a columnar format that reconciles individual line items of fund financial data to government-wide data in a separate column.

The financial statements of the Agency are intended to present the net position and the changes in net position of only that portion of the governmental activities, the major fund, and the aggregate remaining fund information of the State of Illinois that is attributable to the transactions of the Agency. They do not purport to, and do not, present fairly the net position of the State of Illinois as of June 30, 2018, and the changes in its net position for the year then ended in conformity with accounting principles generally accepted in the United States of America. A brief description of the Agency's government-wide and fund financial statements is as follows:

Government-wide Statements: The government-wide statement of net position and statement of activities report the overall financial activity of the Agency. Eliminations have been made to minimize the double-counting of internal activities of the Agency. The financial activities of the Agency consist only of governmental activities, which are primarily supported by intergovernmental revenues.

The statement of net position presents the assets, deferred outflows of resources, liabilities and deferred inflows of resources of the Agency's governmental activities with the difference being reported as net position. The assets and liabilities are presented in order of their relative liquidity by class of asset or liability with liabilities whose average maturities are greater than one year reported in two components - the amount due within one year and the amount due in more than one year.

The statement of activities presents a comparison between direct expenses and program revenues for the education function of the Agency's governmental activities. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the Agency's funds. The emphasis on fund financial statements is on major governmental funds, which is displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

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The Agency administers the following major governmental funds (or portions thereof in the case of shared funds - see note 2 (d)):

General - This is the State's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The services which are administered by the Agency and accounted for in the General Fund include, among others, social assistance, education (other than institutions of higher education), and health and social services. Certain resources obtained from federal grants and used to support general governmental activities are accounted for in the General Fund consistent with applicable legal requirements. The Agency's General Fund grouping contains three primary sub-accounts (General Revenue - 001, Education Assistance - 007, and Common School - 412) and one secondary sub-account (School Infrastructure - 568).

Additionally, the Agency reports the following governmental fund types:

Special Revenue - Transactions related to resources obtained from specific revenue sources (other than debt service and capital projects) that are legally restricted to expenditures for specific purposes are accounted for in special revenue funds. All Agency administered State and federal trust funds are included in the Special Revenue Funds grouping.

Capital Projects - Transactions related to resources obtained principally from proceeds of general and special obligation bond issues that are restricted, committed or assigned to the acquisition or construction of major capital facilities.

(c) Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Non-exchange transactions, in which the Agency gives (or receives) value without directly receiving (or giving) equal value in exchange, include federal and State grants. Revenue from grants and similar items are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been met.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the State considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. However, principal and interest on formal debt issues, claims and judgments, and compensated absences are recorded only when the payment is due. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Significant revenue sources which are susceptible to accrual include intergovernmental grants. All revenue sources including fees and other miscellaneous revenues are considered to be measurable and available only when cash is received.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
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FOR THE YEAR ENDED JUNE 30, 2018**

(d) Shared Fund Presentation

The financial statement presentation for the General Revenue (001), Education Assistance (007), Common School (412), and School Infrastructure (568) Accounts of the General Fund; the Drivers Education Fund (031), the School Construction Fund (143), and the Fund for the Advancement of Education (640) represent only the portion of the shared funds that can be directly attributed to the operations of the Agency. Financial statements for total fund operations of the shared State funds are presented in the State of Illinois' CAFR.

In presenting these financial statements, certain unique accounts are used for the presentation of shared funds. The following accounts are used in these financial statements to present the Agency's portion of shared funds:

Unexpended Appropriations

This "asset" account represents lapse period transactions processed by the State Comptroller's Office after June 30 annually, in accordance with the Statewide Accounting Management System (SAMS) records, plus any liabilities relating to obligations re-appropriated to the subsequent fiscal year and voucher, interfund payment, and mandatory SAMS transfer transactions held by the State Comptroller's Office at June 30.

Appropriations from State Resources

This "other financing source" account represents the final legally adopted appropriation according to SAMS records.

Reappropriations to Future Year(s)

This contra revenue account reduces current year appropriations by the amount of the reappropriation to reflect the State's realignment of the budgetary needs to the subsequent year and avoid double counting of a portion of the appropriation in more than one fiscal year.

Lapsed Appropriations

Lapsed appropriations are the legally adopted appropriations less net warrants issued for the 16 month period from July to October of the following year and reappropriations to subsequent years according to SAMS records.

Receipts Collected and Transmitted to State Treasury

This "other financing use" account represents all cash receipts received during the fiscal year from SAMS records.

Amount of SAMS Transfers-Out

This "other financing source" account represents cash transfers made by the State Comptroller's Office in accordance with statutory provisions from the corresponding fund during the fiscal year per SAMS records in which a legally adopted appropriation was not charged.

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(e) Eliminations

Eliminations have been made in the government-wide statement of net position to minimize the “grossing-up” effect on assets and liabilities within the governmental activities column of the Agency. As a result, amounts reported in the governmental funds balance sheet as interdepartmental interfund receivables and payables have been eliminated in the government-wide statement of net position. Amounts reported in the governmental funds balance sheet statement of net position as receivable from or payable to fiduciary funds have been included in the government-wide statement of net position as receivable from and payable to external parties, rather than as internal balances.

(f) Cash and Cash Equivalents

Cash and cash equivalents are defined as short-term, highly liquid investments readily convertible to cash with maturities of less than 90 days at the time of purchase and consist principally of deposits held in the State Treasury. Cash and cash equivalents also include cash on hand and in transit.

(g) Inventories

For governmental funds, the Agency recognizes the costs of inventories as expenditures when purchased. At year end, physical counts are taken of significant inventories, consisting primarily of agricultural commodities and paper, printing and office supplies. Inventories are valued at cost, principally on the first-in, first-out (FIFO) method. Inventories reported in governmental funds do not reflect current appropriable resources, and therefore, the Agency records an equivalent portion of fund balance as nonspendable. Commodities are valued at the value assigned to the commodities by the donor, the U.S. Department of Agriculture.

(h) Prepaid Expenses

For governmental funds, prepaid expenses are recognized when paid.

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(i) Interfund Transactions and Transactions with State of Illinois Component Units

The Agency has the following types of interfund transactions between funds of the Agency and funds of other State agencies:

Services provided and used - sales and purchases of goods and services between funds for a price approximating their external exchange value. Interfund services provided and used are reported as revenues in seller funds and expenditures or expenses in purchaser funds. Unpaid amounts are reported as interfund receivables and payables in the governmental funds balance sheet and government-wide statement of net position.

Reimbursements - repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them. Reimbursements are reported as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund.

Transfers - flows of assets (such as cash or commodities) without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making transfers and as other financing sources in the funds receiving transfers.

The Agency also has activity with various component units of the State of Illinois for professional services received and payments for State and federal programs.

(j) Capital Assets

Capital assets, which include property, plant and equipment, and intangible assets, are reported at cost. Contributed assets are reported at estimated fair value at the time received. Capital assets are depreciated and amortized using the straight-line method. Intangible assets (internally generated computer software) are assets that do not have a physical existence, are non-financial in nature, are not in a monetary form, and have a useful life of over one year.

Capitalization thresholds and the estimated useful lives are as follows:

Capital Asset Category	Capitalization Threshold	Estimated Useful Life
Land	\$ 100,000	n/a
Land Improvements	25,000	n/a
Site Improvements	25,000	3-50 years
Buildings	100,000	10-60 years
Building Improvements	25,000	10-45 years
Equipment	5,000	3-25 years
Intangible (internally generated computer software)	1,000,000	20 years

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(k) Compensated Absences

The liability for compensated absences reported in the government-wide statement of net position consists of unpaid, accumulated vacation and sick leave balances for Agency employees. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included. The liability has been calculated based on the employees' current salary level and includes salary related costs (e.g., Social Security and Medicare taxes).

Legislation that became effective January 1, 1998 capped the paid sick leave for all State Employees' Retirement System members at December 31, 1997. Employees continue to accrue twelve sick days per year, but will not receive monetary compensation for any additional time earned after December 31, 1997. Sick days earned between 1984 and December 31, 1997 (with a 50% cash value) would only be used after all days with no cash value are depleted. Any sick days earned and unused after December 31, 1997 will be converted to service time for purposes of calculating employee pension benefits.

(l) Pensions

In accordance with the Agency's adoption of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*, the net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense have been recognized in the government-wide financial statements.

The net pension liability is calculated as the difference between the actuarially calculated value of the projected benefit payments attributed to past periods of service and the plans' fiduciary net position. The total pension expense is comprised of the service cost or actuarial present value of projected benefit payments attributed to the valuation year, interest on the total pension liability, plan administrative expenses, current year benefit changes, and other changes in plan fiduciary net position less employee contributions and projected earnings on plan investments. Additionally, the total pension expense includes the annual recognition of outflows and inflows of resources due to pension assets and liabilities.

For purposes of measuring the net pension liability, deferred outflows of resources, deferred inflows of resources, pension expense and expenditures associated with the Agency's contribution requirements, information about the fiduciary net position of the plans and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported within the separately issued plan financial statements. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with terms of the plan. Investments are reported at fair value.

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(m) Postemployment Benefits Other Than Pensions ("OPEB")

The State provides health, dental, vision and life insurance benefits for certain retirees and their dependents through the State Employees Group Insurance Program ("SEGIP"). The total OPEB liability, deferred outflows of resources, deferred inflows of resources, expense, and expenditures associated with the program have been determined through an actuarial valuation using certain actuarial assumptions as applicable to the current measurement period. (see Note 10).

The OPEB liabilities, deferred outflows of resources, deferred inflows of resources, and OPEB expense have been recognized in the government-wide financial statements.

(n) Deferred Outflows/Inflows of Resources

A deferred outflow/inflow of resources is a consumption/acquisition of net position that is applicable to a future reporting period. The Agency has recorded deferred outflows/inflows of resources in the government-wide financial statements in connection with the net pension liability and OPEB liability reported and explained in Note 9 and Note 10, respectively. In addition, the Agency has recorded deferred inflows of resources in the fund financial statements in connection with unavailable revenues.

(o) Fund Balances

In the fund financial statements, governmental funds report fund balances in the following categories:

Nonspendable - This consists of amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The Agency's nonspendable fund balance consists of amounts for inventories.

Restricted - This consists of amounts that are restricted to specific purposes, that is, when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation. The Agency's restricted fund balances consist of amounts restricted by enabling legislation and private organization grants.

Committed - This consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Agency's highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the Agency removes or changes the specified use by taking the same type of action it employed to previously commit those amounts. The Agency's highest level of decision-making authority rests with the Illinois State legislature and the Governor. The State passes "Public Acts" to commit its fund balances. The Agency's committed fund balances consist of amounts that are restricted through enabling legislation but have been subject to fund sweeps in previous years and, therefore, have been classified as committed.

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Assigned - This consists of net amounts that are constrained by the Agency's intent to be used for specific purposes, but that are neither restricted nor committed. Fund balance assignments can only be removed or changed by action of the General Assembly. The Agency's assigned fund balances consist of amounts for indirect cost recovery of Federal monies.

Unassigned - This consists of residual fund balance (deficit) that has not been restricted, committed, or assigned within the general fund and deficit fund balances of other governmental funds.

In governmental funds, when an expenditure is incurred that can be paid using either restricted or unrestricted resources, the Agency's policy is generally to first apply the expenditure toward restricted fund balance and then to other, less restrictive classifications - committed, assigned, and then unassigned fund balances.

(p) Net Position

In the government-wide statement of net position, net position is displayed in three components as follows:

Net Investment in Capital Assets - This consists of capital assets, net of accumulated depreciation, less the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted - This consists of net position that is legally restricted by outside parties or by law through constitutional provisions or enabling legislation. When both restricted and unrestricted resources are available for use, generally it is the State's policy to use restricted resources first, then unrestricted resources when they are needed.

Unrestricted - This consists of net position that does not meet the definition of "restricted" or "net investment in capital assets."

(q) Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

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(r) Adoption of New Accounting Pronouncements

Effective for the year ending June 30, 2018, the Agency adopted the following GASB statements:

Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which replaces the requirements of Statement No. 45 and requires governments to report a liability on the face of the financial statements for the Other Postemployment Benefits (OPEB) they provide. In addition, this statement requires governments participating in all types of OPEB plans to present more extensive note disclosures and RSI about their OPEB liabilities. Among the new note disclosures is a description of the effect on the reported OPEB liability of using a discount rate and a healthcare cost trend rate that are one percentage point higher and one percentage point lower than assumed by the government. The new RSI includes a schedule showing the causes of increases and decreases in the OPEB liability and a schedule comparing a government's actual OPEB contributions to its contribution requirements. The implementation of this statement significantly impacted the Agency's government-wide financial statements and footnote disclosure with the recognition of a net OPEB liability, deferred outflows of resources and deferred inflows of resources on the Statement of Net Position and OPEB expense on the Statement of Activities. Additionally, the requirements of this statement resulted in the restatement of beginning net position as discussed in Note 15. Information regarding participation in the State Employees Group Insurance Program is disclosed in Note 10.

Statement No. 81, *Irrevocable Split-Interest Agreements*, which improves accounting and financial reporting guidance for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. The implementation of this statement had no financial impact on the Agency's net position or results of operations.

Statement No. 85, *Omnibus 2017*, which addresses practice issues identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits. The provisions related to postemployment benefits of this statement were incorporated with the implementation of GASB Statement 75.

Statement No 86, *Certain Debt Extinguishment Issues*, improves consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources (resources other than the proceeds of refunding debt) are placed in an irrevocable trust for the sole purpose of extinguishing debt. In addition, this statement improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. The implementation of this statement had no financial impact on the Agency's net position or results of operations.

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(s) Future Adoption of GASB Statements

Effective for the year ending June 30, 2019, the Agency will adopt the following GASB statements:

Statement No. 83, *Certain Asset Retirement Obligations*, which addresses accounting and financial reporting for certain asset retirement obligations (AROs) and establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs.

Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, which is intended to improve the information that is disclosed in notes to governmental financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should be including when disclosing information related to debt.

Effective for the year ending June 30, 2020, the Agency will adopt the following GASB statement:

Statement No. 84, *Fiduciary Activities*, which is intended to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. In addition, this statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

Statement No. 90, *Majority Equity Interests – An Amendment of GASB Statements No. 14 and No. 61*, is intended to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units.

Effective for the year ending June 30, 2021, the Agency will adopt the following GASB statements:

Statement No. 87, *Leases*, which is intended to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources and or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset.

Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*, which is intended to (1) enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

The Agency has not yet determined the impact of adopting these statements on its financial statements.

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3. Deposits

The State Treasurer is the custodian of the State's cash and cash equivalents for funds maintained in the State Treasury.

Deposits in the custody of the State Treasurer, including cash on hand or in transit, totaled \$23.06 million at June 30, 2018. These deposits are pooled and invested with other State funds in accordance with the Deposit of State Moneys Act of the Illinois Compiled Statutes (15 ILCS 520/11). Funds held by the State Treasurer have not been categorized as to credit risk because the Agency does not own individual securities. Detail on the nature of these deposits is available within the State of Illinois' CAFR.

4. Interfund Balances and Activity

Balances Due To/From Other Funds

The following balances (amounts expressed in thousands) at June 30, 2018 represent amounts due from other State fiduciary, Agency and State of Illinois funds:

<u>Fund</u>	<u>Due from other State fiduciary funds</u>	<u>Due from other Agency funds</u>	<u>Due from other State funds</u>	<u>Description/Purpose</u>
General	\$ -	\$ -	\$ 14	Grants for educational purposes.
Nonmajor	23	4,326	16	Due from other State fiduciary funds for refunds of retirement costs and from other Agency funds and other State funds for grants for educational purposes.
Total	<u>\$ 23</u>	<u>\$ 4,326</u>	<u>\$ 30</u>	

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The following balances (amounts expressed in thousands) at June 30, 2018 represent amounts due to other State fiduciary, Agency and State of Illinois funds:

<u>Fund</u>	<u>Due to other State fiduciary funds</u>	<u>Due to other Agency funds</u>	<u>Due to other State funds</u>	<u>Description/Purpose</u>
General	\$ 2	\$ 4,230	\$ 500	Due to other State fiduciary funds for group insurance costs, to other Agency funds for educational purposes, and to other State funds for grants for educational purposes and for purchases of services.
Nonmajor	5	96	8,733	Due to other State fiduciary funds for retirement costs and group insurance costs, due to other Agency funds and other State funds for grants for educational purposes, for federal food service programs and for purchases of services.
Total	<u>\$ 7</u>	<u>\$ 4,326</u>	<u>\$ 9,233</u>	

Transfers to Other Funds

Interfund transfers-out (amounts expressed in thousands) for the year ended June 30, 2018 were as follows:

<u>Fund</u>	<u>Transfers-out to other State funds</u>	<u>Description/Purpose</u>
Nonmajor	\$ 1,600	Transfers to General Revenue Account per State appropriation.

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5. Balances and Activity Between the Agency and State of Illinois Component Units

The following balances (amounts expressed in thousands) at June 30, 2018 represent amounts due to discretely presented component units of the State of Illinois for payments for professional services and for State and federal grant programs:

Component Unit	Due From	Due to	
	Nonmajor Funds	General Fund	Nonmajor Funds
Governors State University	\$ -	\$ 117	\$ -
	-	-	532
Northeastern Illinois University	-	12	179
Western Illinois University	-	198	914
Illinois State University	-	505	72
Northern Illinois University	-	1,274	18
Southern Illinois University	5	203	124
University of Illinois			
Total	<u>\$ 5</u>	<u>\$ 2,309</u>	<u>\$ 1,839</u>

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6. Loans Receivable

The Agency administers four programs that provide loans to schools for various educational purposes.

- **School District Emergency Financial Assistance Program** - This program is available to provide school districts with emergency financial assistance. As of June 30, 2018, this program had no loans receivable outstanding.
- **Charter Schools Revolving Loan Program** - This program is designed to encourage and financially support high quality charter schools throughout Illinois. Loans are available to charter schools in the initial years of their charters. As of June 30, 2018, this program had no loans receivable outstanding.
- **School Technology Revolving Loan Program** - This program is designed to provide school districts with the technology tools and research-proven software to help all of their students achieve the Illinois Learning Standards, especially in reading and mathematics. Three year loans are available to school districts through this program to assist in achieving these goals.
- **Temporary Relocation Expenses Revolving Grant Program** - This program is available to pay school district emergency relocation expenses incurred as a result of fire, earthquake, tornado, or other natural or man-made disaster or school building condemnation made by a Regional Office of Education and approved by the State Superintendent of Education. The purpose of the program is to assist school districts in providing a safe, temporary environment for learning.

Loans receivable (amounts expressed in thousands) at June 30, 2018 consisted of the following:

<u>Program</u>	<u>Balance</u>
School Technology Revolving Loan Program	\$ 3,210
Temporary Relocation Expenses Revolving Grant Program	<u>29</u>
Total	<u>\$ 3,239</u>

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7. Capital Assets

Capital asset activity (amounts expressed in thousands) for the year ended June 30, 2018 was as follows:

	Balance July 1, 2017	Additions	Deletions	Net Transfers	Balance June 30, 2018
Capital assets not being depreciated:					
Land	\$ 1,063	\$ -	\$ -	\$ -	\$ 1,063
Total capital assets not being depreciated	1,063	-	-	-	1,063
Capital assets being depreciated/amortized:					
Buildings	436	-	-	-	436
Equipment	6,127	343	916	-	5,554
Capital leases - equipment	55	55	-	-	110
Internally generated Software	50,421	6,902	-	-	57,323
Total capital assets being depreciated/amortized	57,039	7,300	916	-	63,423
Less accumulated depreciation/amortization:					
Buildings	318	8	-	-	326
Equipment	5,370	308	916	-	4,762
Capital leases - equipment	8	23	-	-	31
Internally generated Software	15,883	3,610	-	-	19,493
Total accumulated depreciation/amortization	21,579	3,949	916	-	24,612
Total capital assets being depreciated/amortized, net	35,460	3,351	-	-	38,811
Governmental activity capital assets, net	\$ 36,523	\$ 3,351	\$ -	\$ -	\$ 39,874

Depreciation expense and amortization for governmental activities (amounts expressed in thousands) for the year ended June 30, 2018 were charged to the Education function for an amount of \$3,949.

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8. Long-Term Obligations

Changes in Long-Term Obligations

Changes in long-term obligations (amounts expressed in thousands) for the year ended June 30, 2018 were as follows:

	Balance July 1, 2017 as Restated	Additions	Deletions	Balance June 30, 2018	Amounts Due Within One Year
Compensated absences	\$ 2,985	\$ 2,158	\$ 2,082	\$ 3,061	\$ 14
Capital lease obligations	49	55	19	85	19
Reorganization incentive	5,018	11	3,079	1,950	1,711
Net pension liability - SERS	142,504	-	28,416	114,088	-
Net pension liability - TRS	60,553	-	3,765	56,788	-
OPEB liability	<u>160,461</u>	<u>-</u>	<u>20,540</u>	<u>139,921</u>	<u>-</u>
Total	<u>\$ 371,570</u>	<u>\$ 2,224</u>	<u>\$ 57,901</u>	<u>\$315,893</u>	<u>\$ 1,744</u>

Compensated absences will be liquidated by the applicable governmental funds that account for the salaries and wages of the related employees.

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Capital Lease Obligations

The Agency leases office equipment with a historical cost and accumulated depreciation (amounts expressed in thousands) of \$110 and \$31, respectively, under capital leases arrangements. Although lease terms vary, certain leases are renewable subject to appropriation by the General Assembly. If renewal is reasonably assured, leases requiring appropriation by the General Assembly are considered non-cancelable leases for financial reporting. Future minimum lease payments (amounts expressed in thousands) at June 30, 2018 were as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 19	\$ 9	\$ 28
2020	21	7	28
2021	23	4	27
2022	<u>22</u>	<u>1</u>	<u>23</u>
Total	<u>\$ 85</u>	<u>\$ 21</u>	<u>\$ 106</u>

Reorganization Incentive

The Agency has various incentives for school districts which reorganize under the School Code. These incentives include: the General State Aid Differential Incentive, which compares the General State Aid payment received by the newly formed district to the total amount of General State Aid the original districts would have received if filing separately; the Salary Differential incentive, which compares teachers' salaries for the year prior to the reorganization; and the \$4,000 Per Certified Staff Differential, which provides \$4,000 for each full-time certified staff member of the newly formed district.

Future requirements (amounts expressed in thousands) under these incentives as of June 30, 2018 were as follows:

<u>Year Ending June 30</u>	<u>Amount</u>
2019	\$ 1,711
2020	120
2021	<u>119</u>
Total	<u>\$ 1,950</u>

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9. Pension Plan

Defined Benefit Pension Plan

Plan Description

Substantially all of the Agency's full-time employees who are not eligible for participation in another state-sponsored retirement plan participate in the State Employees' Retirement System (SERS) or the Teachers' Retirement System (TRS), which are pension trust funds in the State of Illinois reporting entity. The SERS is a single-employer defined benefit pension trust fund in which State employees participate except those covered by the State Universities, Teachers', General Assembly, and Judges' Retirement Systems. SERS is governed by article 14 of the Illinois Pension Code (40 ILCS 5/1, et al.). The TRS is the administrator of a cost-sharing multiple-employer public employee defined benefit pension plan with a "special funding situation" as described below. TRS provides coverage to personnel in positions that require a certification under the teacher certification law that are employed by public school districts in Illinois (excluding Chicago), special districts and certain State agencies. There are 850 local school districts, 125 special districts, and 14 other State agencies that contribute to the TRS plan as of the measurement date June 30, 2017. The State of Illinois, as a nonemployer contributing entity, is legally mandated to make contributions to TRS, thus creating a special funding relationship with the plan. TRS is governed by article 16 of the Illinois Pension Code.

Both plans consist of two tiers of contribution requirements and benefit levels based on when an employee was hired. Members who first become an employee and participate under any of the State's retirement plans on or after January 1, 2011 are members of Tier 2, while Tier 1 consists of employees hired before January 1, 2011 or those who have service credit prior to January 1, 2011. The provisions below apply to both Tier 1 and 2 members, except where noted.

Both plans also issue a publicly available financial report that includes financial statements and required supplementary information for that plan. Those reports are available on the respective plan websites or may be obtained by writing or calling the plan as follows:

- State Employees' Retirement System, 2101 South Veterans Parkway, P.O. Box 19255, Springfield, Illinois, 62794-9255, (217) 785-7444 or www.srs.illinois.gov.
- Teachers' Retirement System, 2815 West Washington Street, P.O. Box 19253, Springfield, Illinois, 62794-9253, (877) 927-5877 or www.trsil.org.

Benefit Provisions

State Employees' Retirement System

SERS provides retirement benefits based on the member's final average compensation and the number of years of service credit that have been established. The retirement benefit formula available to general State employees that are covered under the Federal Social Security Act is 1.67% for each year of service and for noncovered employees it is 2.2% for each year of service. The maximum retirement annuity payable is 75% of final average compensation as calculated under the regular formula. The minimum monthly retirement annuity payable is \$15.00 for each year of covered service and \$25.00 for each year of noncovered service.

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Members in SERS under the regular formula Tier 1 and Tier 2 receive the following levels of benefits based on the respective age and years of service credits.

Regular Formula Tier 1	Regular Formula Tier 2
<p>A member must have a minimum of eight years of service credit and may retire at:</p> <ul style="list-style-type: none"> • Age 60, with 8 years of service credit. • Any age, when the member's age (years and whole months) plus years of service credit (years and whole months) equal 85 years (1,020 months) (Rule of 85) with eight years of credited service. • Between ages 55-60 with 25-30 years of service credit (reduced 1/2 of 1% for each month under age 60). <p>The retirement benefit is based on final average compensation and credited service. Final average compensation is the 48 highest consecutive months of service within the last 120 months of service.</p> <p>Under the Rule of 85, a member is eligible for the first 3% increase on January 1 following the first full year of retirement, even if the member is not age 60. If the member retires at age 60 or older, he/she will receive a 3% pension increase every year on January 1, following the first full year of retirement.</p> <p>If the member retires before age 60 with a reduced retirement benefit, he/she will receive a 3% pension increase every January 1 after the member turns age 60 and has been retired at least one full year. These pension increases are not limited by the 75% maximum.</p>	<p>A member must have a minimum of 10 years of credited service and may retire at:</p> <ul style="list-style-type: none"> • Age 67, with 10 years of credited service. • Between ages 62-67 with 10 years of credited service (reduced 1/2 of 1% for each month under age 67). <p>The retirement benefit is based on final average compensation and credited service. For regular formula employees, final average compensation is the average of the 96 highest consecutive months of service within the last 120 months of service. The retirement benefit is calculated on a maximum salary of \$106,800. This amount increases annually by 3% or 1/2 of the Consumer Price Index, whichever is less.</p> <p>If the member retires at age 67 or older, he/she will receive a pension increase of 3% or 1/2 of the Consumer Price Index for the preceding calendar year, whichever is less, every year on January 1, following the first full year of retirement. The Calendar Year 2017 rate is \$112,408.</p> <p>If the member retires before age 67 with a reduced retirement benefit, he/she will receive a pension increase of 3% or 1/2 of the Consumer Price Index for the preceding calendar year, whichever is less, every January 1 after the member turns age 67 and has been retired at least one full year. These pension increases are not limited by the 75% maximum.</p>

Additionally, the Plan provides an alternative retirement formula for State employees in high-risk jobs, such as State policemen, fire fighters, and security employees. Employees qualifying for benefits under the alternative formula may retire at an earlier age depending on membership in Tier 1 or Tier 2. The retirement formula is 2.5% for each year of covered service and 3.0% for each year of non-covered service. The maximum retirement annuity payable is 80% of final average compensation as calculated under the alternative formula.

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SERS also provides occupational and nonoccupational (including temporary) disability benefits. To be eligible for nonoccupational (including temporary) disability benefits, an employee must have at least eighteen months of credited service to the System. The nonoccupational (including temporary) disability benefit is equal to 50% of the monthly rate of compensation of the employee on the date of removal from the payroll. Occupational disability benefits are provided when the member becomes disabled as a direct result of injuries or diseases arising out of and in the course of State employment. The monthly benefit is equal to 75% of the monthly rate of compensation on the date of removal from the payroll. This benefit amount is reduced by Workers' Compensation or payments under the Occupational Diseases Act.

Occupational and nonoccupational death benefits are also available through the SERS. Certain nonoccupational death benefits vest after eighteen months of credited service. Occupational death benefits are provided from the date of employment.

Teachers' Retirement System

TRS provides retirement benefits, whereby, most members retire under a formula that provides 2.2% of final average salary up to a maximum of 75% with 34 years of service. Under Tier 1, a member qualifies for an age retirement annuity after reaching age 62 with 5 years of credited service, age 60 with 10 years of credited service, age 55 with 20 years of credited service, or between the ages of 55 and 60 with fewer than 35 years of service. If a member retires between the ages of 55 and 60 with fewer than 35 years of service the annuity will be reduced by 1/2 percent for each month the member is under 60. The retirement benefit is based on the final average salary which is the average salary for the highest four consecutive years within the last ten years of creditable service. Annual automatic increases equal to 3% are provided to essentially all retirees. Under Tier 2, a member qualifies for an age retirement annuity after reaching age 62 with 10 years of credited service at a discounted rate or age 67 with 10 years of credited service. The retirement benefit is based on the final average salary which for Tier 2 is the average salary for the highest eight consecutive years within the last ten years of creditable service. Annual automatic increases equal to the lesser of 3% or 1/2 of the Consumer Price Index with the adjustment applied to the original benefit are provided to Tier 2 retirees. Disability and death benefits are also provided by TRS.

Contributions

State Employees' Retirement System

Contribution requirements of active employees and the State are established in accordance with Chapter 40, section 5/14-133 of the Illinois Compiled Statutes. Member contributions are based on fixed percentages of covered payroll ranging between 4.00% and 12.50%. Employee contributions are fully refundable, without interest, upon withdrawal from State employment. Tier 1 members contribute based on total annual compensation. Tier 2 members contribute based on an annual compensation rate not to exceed \$106,800 with limitations for future years increased by the lesser of 3% or 1/2 of the annual percentage increase in the Consumer Price Index. For 2018, this amount was \$113,645.

The State is required to make payment for the required departmental employer contributions, all allowances, annuities, any benefits granted under Chapter 40, Article 5/14 of the ILCS and all administrative expenses of the System to the extent specified in the ILCS. State law provides that the employer contribution rate be determined based upon the results of each annual actuarial valuation.

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For Fiscal Year 2018, the required employer contributions were computed in accordance with the State's funding plan. This funding legislation provides for a systematic 50-year funding plan with an ultimate goal to achieve 90% funding of the plan's liabilities. In addition, the funding plan provided for a 15-year phase-in period to allow the State to adapt to the increased financial commitment. Since the 15-year phase-in period ended June 30, 2010, the State's contribution will remain at a level percentage of payroll for the next 35 years until the 90% funded level is achieved. For Fiscal Year 2018, the employer contribution rate was 47.342%. The Agency's contribution amount for Fiscal Year 2018 was \$0.904 million. In addition, the Agency recorded \$5.263 million of revenue and expenditures in the General Revenue account of the General Fund to account for on-behalf payments made by SERS for Agency employees.

Teachers' Retirement System

The State maintains the primary responsibility for funding TRS. The Illinois Pension Code, as appended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to TRS for each fiscal year be an amount determined to be sufficient to bring the total assets of TRS up to 90% funding. Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The active member contribution rate for the year ended June 30, 2018 was 9.0% of salary. Employer contributions are made by or on behalf of employers from several sources. The State of Illinois provides the largest source of contributions through State appropriations. Employers also make contributions of 0.58% of total creditable earnings for the 2.2 benefit formula change and for teachers who are paid from federal funds. Additionally, employers contribute their portion of any excess salary increase or sick leave costs due as defined within Chapter 40, section 5/16 of the Illinois Compiled Statutes.

For TRS, employee contributions are fully refundable, without interest, upon withdrawal from applicable employment. For Tier 1 members, there is no annual compensation limit on contributions. For Tier 2 members, annual compensation on which contributions are taken cannot exceed \$106,800. This amount increases annually by the lesser of 3% or 1/2 of the annual percentage increase in the Consumer Price Index. For 2018, this amount was \$113,645. The Agency's contribution for Fiscal Year 2018 was \$0.765 million. The Agency recognized revenue and expenditures in the General Revenue account of the General Fund of \$24.340 million in pension contributions from the State.

Pension liability, deferred outflows of resources, deferred inflows of resources and expense related to pensions.

State Employees' Retirement System

At June 30, 2018 the Agency reported a liability of \$114.09 million for its proportionate share of the State's net pension liability for SERS on the statement of net position. The net pension liability was measured as of June 30, 2017 (current year measurement date), and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Agency's portion of the net pension liability was based on the Agency's proportion of employer contributions relative to all employer contributions made to the plan during the year ended June 30, 2017. As of the current year measurement date of June 30, 2017, the Agency's proportion was 0.3467%, which was a decrease of 0.0706% from its proportion measured as of the prior year measurement date of June 30, 2016.

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For the year ended June 30, 2018, the Agency recognized pension expense of \$7.39 million. At June 30, 2018, the Agency reported deferred outflows and deferred inflows of resources related to the pension liability, as of the measurement date of June 30, 2017, from the following sources (amounts expressed in thousands):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 67	\$ 3,614
Changes of assumptions	11,767	2,379
Net difference between projected and actual investment earnings on pension plan investments	100	-
Changes in proportion	1,326	19,105
Agency contributions subsequent to the measurement date	904	-
Total	<u>\$ 14,164</u>	<u>\$ 25,098</u>

\$0.904 million reported as deferred outflows of resources related to pensions resulting from Agency contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized as pension expense as follows (amounts expressed in thousands):

Year Ending June 30	SERS
2019	\$ (2,859)
2020	(2,406)
2021	(3,427)
2022	<u>(3,146)</u>
Total	<u>\$ (11,838)</u>

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Teachers' Retirement System

At June 30, 2018, the Agency reported a liability of \$56.79 million for its proportionate share of the TRS net pension liability on the statement of net position. The State's proportionate share of the net pension liability (as a nonemployer contributing entity in a special funding situation) for the Agency was \$247.32 million as of the measurement date. The total net pension liability for the Agency's employees participating in the TRS was \$304.11 million as of the measurement date. The net pension liability was measured as of June 30, 2017 (current year measurement date), and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016, and rolled forward to June 30, 2017. The Agency's portion of the net pension liability was based on the Agency's contributions relative to the contributions of all participating TRS employers and the State during the year ended June 30, 2017. At June 30, 2017, the measurement date, the Agency's proportionate share was 0.07433% for the TRS plan, which was a 0.00238% decrease from its proportion measured at the prior year measurement date of June 30, 2016.

For the year ended June 30, 2018, the Agency recognized pension expense of \$2.13 million. At June 30, 2018, the Agency reported deferred outflows and deferred inflows of resources related to the pension liability, as of the measurement date of June 30, 2017, from the following sources (amounts expressed in thousands):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 617	\$ 26
Changes of assumptions	3,790	1,632
Net difference between projected and actual investment earnings on pension plan investments	39	-
Changes in proportion	21	7,670
Agency contributions subsequent to the measurement date	765	-
Total	\$ 5,232	\$ 9,328

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\$0.765 million reported as deferred outflows of resources related to pensions resulting from Agency contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized as pension expense as follows (amounts expressed in thousands):

<u>Year Ending June 30</u>	<u>TRS</u>
2019	\$ (2,525)
2020	(1,349)
2021	3
2022	(900)
2023	<u>(90)</u>
Total	<u>\$ (4,861)</u>

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Actuarial Methods and Assumptions

The total pension liability was determined by an actuarial valuation using the following actuarial assumptions, applied to all periods included in the measurement:

	SERS	TRS
Valuation date	06/30/17	06/30/16*
Measurement date	06/30/17	06/30/17
Actuarial cost method	Entry Age	Entry Age
Actuarial assumptions:		
Investment rate of return	7.00%	7.00%
Projected salary increases**	3.25% - 7.67%	3.25% - 9.25%
Inflation rate	2.75%	2.50%
Postretirement benefit increases		
Tier 1	3%, compounded	3%, compounded
Tier 2	Lesser of 3% or ½ of CPI^, on original benefit	1.25% not compounded
Retirement age experience study^^	July 2009 - June 2013	July 2011 - June 2014
Mortality^^^		
SERS	105 percent of the RP 2014 Healthy Annuitant mortality table, sex distinct, with rates projected to 2015; generational mortality improvement factors were added	
TRS	RP - 2014 with future mortality improvements on a fully generational basis using projection table MP-2014	
* The total pension liability is based on an actuarial valuation date of June 30, 2016, rolled-forward to the measurement date using generally accepted actuarial procedures.		
** Includes inflation rate listed.		
^ Consumer Price Index		
^^ The actuarial assumptions used in the respective actuarial valuations are based on the results of actuarial experience studies for the periods defined. A modified experience review was completed for SERS for the 3-year period ending June 30, 2015. Changes were made to the assumptions regarding investment rate of return, projected salary increases, inflation rate, and mortality based on this review. All other assumptions remain unchanged.		
^^^ Mortality rates are based on mortality tables published by the Society of Actuaries' Retirement Plans Experience Committee.		

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State Employees' Retirement System

The long-term expected real rate of return on pension plan investments was determined using the best estimates of geometric real rates of return for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. For each major asset class that is included in the pension plan's target asset allocation, calculated as of the measurement date of June 30, 2017, the best estimates of the geometric real rates of return are summarized in the following table:

Asset Class	SERS	
	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Equity	23.00%	5.50%
Developed Foreign Equity	13.00%	5.30%
Emerging Market Equity	8.00%	7.80%
Private Equity	7.00%	7.60%
Intermediate Investment Grade Bonds	14.00%	1.50%
Long-term Government Bonds	4.00%	1.80%
TIPS	4.00%	1.50%
High Yield and Bank Loans	5.00%	3.80%
Opportunistic Debt	8.00%	5.00%
Emerging Market Debt	2.00%	3.70%
Real Estate	5.50%	3.70%
Non-core Real Estate	4.50%	5.90%
Infrastructure	2.00%	5.80%
Total	<u>100.00%</u>	

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Teachers' Retirement System

The long-term expected rate of return assumption on pension plan investments under the TRS plan was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2017, that were used by the actuary are summarized in the following table:

Asset Class	TRS	
	Target Allocation	Long-Term Expected Real Rates of Return
U.S. Equities Large Cap	14.00%	6.94%
U.S. Equities Small/Mid Cap	4.00%	8.09%
International Equities Developed	14.00%	7.46%
Emerging Market Equities	4.00%	10.15%
U.S. Bonds Core	11.00%	2.44%
International Debt Developed	5.00%	1.70%
Real Estate	15.00%	5.44%
Commodities (Real Return)	11.00%	4.28%
Hedge Funds (Absolute Return)	8.00%	4.16%
Private Equity	14.00%	10.63%
Total	100.00%	

Discount Rate

State Employees' Retirement System

A discount rate of 6.78% was used to measure the total pension liability. This single blended discount rate was based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.56%, based on an index of 20 year general obligation bonds with an average AA credit rating as published by the Federal Reserve. The projection of cash flows used to determine this single discount rate assumed that contributions will be made based on the statutorily required rates under Illinois law. Based on these assumptions, it has been determined that the pension plan's fiduciary net position and future contributions will be sufficient to finance the benefit payments through the year 2073 for SERS. As a result, the long-term expected rate of return on pension plan investments has been applied to projected benefit payments through the year 2073, at which time the municipal bond rate has been applied to all remaining benefit payments.

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Teachers' Retirement System

A discount rate of 7.00% was used to measure the total pension liability. This single blended discount rate was based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.56%, based on an S&P Municipal Bond 20-year High Grade Rate Index. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates. Based on these assumptions, the pension plan's fiduciary net position and future contributions will be sufficient to finance the benefit payments through the year 2119. As a result, the long-term expected rate of return on pension plan investments has been applied to projected benefit payments through the year 2119, at which time the municipal bond rate has been applied to all remaining benefit payments.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The net pension liabilities for SERS and TRS were calculated using the stated discount rate, as well as what the net pension liabilities would be if they were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate as shown below (amounts expressed in thousands):

	<u>1% Decrease 5.78%</u>	<u>Discount Rate 6.78%</u>	<u>1% Increase 7.78%</u>
Agency's proportionate share of the SERS net pension liability	\$ 138,049	\$ 114,088	\$ 94,478
	<u>1% Decrease 6.00%</u>	<u>Discount Rate 7.00%</u>	<u>1% Increase 8.00%</u>
Agency's proportionate share of the TRS net pension liability	\$ 69,772	\$ 56,788	\$ 46,154

Payables to the pension plan. At June 30, 2018, the Agency reported a payable of \$4 to SERS for the outstanding amount of contributions to the pension plans required for the year ended June 30, 2018.

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10. Post-Employment Benefits

Plan Description

The State Employees Group Insurance Act of 1971 ("Act"), as amended, authorizes the Illinois State Employees Group Insurance Program ("SEGIP") to provide health, dental, vision, and life insurance benefits for certain retirees and their dependents. Substantially all of the Agency's full-time employees are members of SEGIP. Members receiving monthly benefits from the SERS and the TRS are eligible for these other post-employment benefits ("OPEB"). The eligibility provisions for each of the retirement systems are defined within Note 9. Certain TRS members eligible for coverage under SEGIP include: certified teachers employed by certain State agencies, executives employed by the Board of Education, regional superintendents, regional assistant superintendents, TRS employees and members with certain reciprocal service.

The Department of Central Management Services administers these benefits for annuitants with the assistance of the public retirement systems sponsored by the State (SERS and TRS). The State recognizes SEGIP OPEB benefits as a single-employer defined benefit plan. The plan does not issue a stand-alone financial report.

Benefits Provided

The health, dental, and vision benefits provided to and contribution amounts required from annuitants are the result of collective bargaining between the State and the various unions representing the State's and the university component units' employees in accordance with limitations established in the Act. Therefore, the benefits provided and contribution amounts are subject to periodic change. Coverage through SEGIP becomes secondary to Medicare after Medicare eligibility has been reached. Members must enroll in Medicare Parts A and B to receive the subsidized SEGIP premium available to Medicare eligible participants. The Act requires the State to provide life insurance benefits for annuitants equal to their annual salary as of the last day of employment until age 60, at which time, the benefit amount becomes \$5,000.

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Funding Policy and Annual Other Postemployment Benefit Cost

OPEB offered through SEGIP are financed through a combination of retiree premiums, State contributions and Federal government subsidies from the Medicare Part D program. Contributions are deposited in the Health Insurance Reserve Fund, which covers both active State employees and retirement members. Annuitants may be required to contribute towards health and vision benefits with the amount based on factors such as date of retirement, years of credited service with the State, whether the annuitant is covered by Medicare, and whether the annuitant has chosen a managed health care plan. Annuitants who retired prior to January 1, 1998, and who are vested in the SERS do not contribute toward health and vision benefits. For annuitants who retired on or after January 1, 1998, the annuitant's contribution amount is reduced five percent for each year of credited service with the State allowing those annuitants with twenty or more years of credited service to not have to contribute towards health and vision benefits. All annuitants are required to pay for dental benefits regardless of retirement date. The Director of Central Management Services shall, on an annual basis, determine the amount the State shall contribute toward the basic program of group health benefits. State contributions are made primarily from the General Revenue Account of the General Fund on a pay-as-you-go basis. No assets are accumulated or dedicated to funding the retiree health insurance benefit and a separate trust has not been established for the funding of OPEB.

For fiscal year 2018, the annual cost of the basic program of group health, dental, and vision benefits before the State's contribution was \$10,926.24 (\$6,145.92 if Medicare eligible) if the annuitant chose benefits provided by a health maintenance organization and \$14,939.04 (\$5,165.04 if Medicare eligible) if the annuitant chose other benefits. The State is not required to fund the plan other than the pay-as-you-go amount necessary to provide the current benefits to retirees.

Total OPEB liability, deferred outflows of resources, deferred inflows of resources and expense related to OPEB

The total OPEB liability, as reported at June 30, 2018, was measured as of June 30, 2017, with an actuarial valuation as of June 30, 2016. At June 30, 2018, the Agency recorded a liability of \$139.921 million for its proportionate share of the State's total OPEB liability. The Agency's portion of the OPEB liability was based on the Agency's proportion of employer contributions relative to all employer contributions made to the plan during the year ended June 30, 2017. As of the current year measurement date of June 30, 2017, the Agency's proportion was .3386%, which was a decrease of .0303% from its proportion measured as of the prior year measurement date of June 30, 2016.

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The Agency recognized OPEB expense for the year ended June 30, 2018, of \$4.60 million. At June 30, 2018, the Agency reported deferred outflows and deferred inflows of resources, as of the measurement date of June 30, 2017, from the following sources (amounts expressed in thousands):

Deferred outflows of resources

Differences between expected and actual experience	\$ 45
Changes in proportion and differences between employer contributions and proportionate share of contributions	2,131
Agency contributions subsequent to the measurement date	<u>1,394</u>

Total deferred outflows of resources \$ 3,570

Changes in assumptions	\$ 13,286
Changes in proportion and differences between employer contributions and proportionate share of contributions	<u>12,887</u>

Total deferred inflows of resources \$ 26,173

\$1.394 million reported as deferred outflows of resources related to OPEB resulting from Agency contributions subsequent to the measurement date will be recognized as a reduction to the OPEB liability in the year ended June 30, 2019. Other amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows (amounts expressed in thousands):

**Year Ending
June 30**

2019	\$ (5,394)
2020	(5,394)
2021	(5,395)
2022	(5,395)
2023	<u>(2,419)</u>
Total	<u>\$ (23,997)</u>

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Actuarial Methods and Assumptions

The total OPEB liability was determined by an actuarial valuation using the following actuarial assumptions, applied to all periods included in the measurement unless otherwise specified. The actuarial valuation for the SEGIP was based on SERS and TRS active, inactive, and retiree data as of June 30, 2016, for eligible SEGIP employees, and SEGIP retiree data as of June 30, 2016.

Valuation date	06/30/16
Measurement date	06/30/17
Actuarial cost method	Entry Age Normal
Inflation rate	2.75%
Projected salary increases*	3.00% - 15.00%
Discount rate	3.56%
Healthcare cost trend rate:	
Medical (Pre-Medicare)	8.0% grading down 0.5% in the first year to 7.5%, then grading down 0.01% in the second year to 7.49%, followed by grading down of 0.5% per year over 5 years to 4.99% in year 7
Medical (Post-Medicare)	9.0% grading down 0.5% per year over 9 years to 4.5%
Dental	7.5% grading down 0.5% per year over 6 years to 4.5%
Vision	3.00%
Retirees' share of benefit-related costs	Healthcare premium rates for members depend on the date of retirement and the years of service earned at retirement. Members who retired before January 1, 1998, are eligible for single coverage at no cost to the member. Members who retire after January 1, 1998, are eligible for single coverage provided they pay a portion of the premium equal to 5% for each year of service under 20 years. Eligible dependents receive coverage provided they pay 100% of the required dependent premium. Premiums for plan year 2017 and 2018 are based on actual premiums. Premiums after 2018 were projected based on the same healthcare cost trend rates applied to per capita claim costs but excluding the additional trend rate that estimates the impact of the Excise Tax.
* Dependent upon service and participation in the respective retirement systems. Includes inflation rate listed.	

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Additionally, the demographic assumptions used in this OPEB valuation are identical to those used in the June 30, 2016 valuations for SERS and TRS as follows:

	Retirement Age Experience Study[^]	Mortality^{^^}
SERS	July 2009 – June 2013	105 percent of the RP 2014 Healthy Annuitant mortality table, sex distinct, with rates projected to 2015; generational mortality improvement factors were added
TRS	July 2011 – June 2014	RP-2014 with future mortality improvements on a fully generational basis using projection table MP-2014
[^] The actuarial assumptions used in the respective actuarial valuations are based on the results of actuarial experience studies for the periods defined. A modified experience review was completed for SERS for the 3-year period ending June 30, 2015. Changes were made to the assumptions regarding investment rate of return, projected salary increases, inflation rate, and mortality based on this review. All other assumptions remained unchanged.		
^{^^} Mortality rates are based on mortality tables published by the Society of Actuaries' Retirement Plans Experience Committee.		

Discount rate

Retirees contribute a percentage of the premium rate based on service at retirement. The State contributes additional amounts to cover claims and expenses in excess of retiree contributions. Because plan benefits are financed on a pay-as-you-go basis, the single discount rate is based on a tax-exempt municipal bond rate index of 20-year general obligation bonds with an average AA credit rating as of the measurement date. A single discount rate of 2.85% at June 30, 2016, and 3.56% at June 30, 2017, was used to measure the total OPEB liability.

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Sensitivity of Total OPEB Liability to Changes in the Single Discount Rate

The following presents the plan's total OPEB liability, calculated using a Single Discount Rate of 3.56%, as well as what the plan's total OPEB liability would be if it were calculated using a Single Discount rate that is one percentage point higher (4.56%) or lower (2.56%) than the current rate (amounts expressed in thousands):

	<u>1% Decrease 2.56%</u>	<u>Current Single Discount Rate Assumption 3.56%</u>	<u>1% Increase 4.56%</u>
Agency's proportionate share of total OPEB liability	\$ 158,739	\$ 139,921	\$ 121,209

Sensitivity of the Total OPEB liability to Changes in the Healthcare Cost Trend Rate

The following presents the plans total OPEB liability, calculated using the healthcare cost trend rates as well as what the plan's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point higher or lower, than the current healthcare cost trend rates (amounts in table expressed in thousands). The key trend rates are 8.0% in 2018 decreasing to an ultimate trend rate of 4.99% in 2025, for non-Medicare coverage, and 9.0% decreasing to an ultimate trend rate of 4.5% in 2027 for Medicare coverage.

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rates Assumption</u>	<u>1% Increase</u>
Agency's proportionate share of total OPEB liability	\$ 119,561	\$ 139,921	\$ 156,729

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11. Fund Deficits

The following funds had deficit balances at June 30, 2018 (amounts expressed in thousands):

	<u>Governmental Activities</u>
General Revenue Account (001)	\$ (785,529)
Drivers Education Fund (031)	(18,750)
S.B.E Federal Agency Services Fund (560)	(74)
S.B.E. Federal Department of Education Fund (561)	(67,582)

These deficits are expected to be recovered from future years' State appropriations and federal funds.

12. Risk Management

The Agency is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; workers' compensation and natural disasters. The State retains the risk of loss (i.e., self insured) for these risks.

Liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claims liabilities are based upon the estimated ultimate cost of settling the claims including specific, incremental claim adjustment expenses, salvage, and subrogation and considering the effects of inflation and recent claim settlement trends including frequency and amount of payouts and other economic and social factors.

The Agency's risk management activities for self-insurance, unemployment insurance and workers' compensation are financed through appropriations to the Illinois Department of Central Management Services and are accounted for in the General Fund of the State. The claims are not considered to be a liability of the Agency; and accordingly, have not been reported in the Agency's financial statements for the year ended June 30, 2018.

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13. Commitments and Contingencies

(a) Operating Leases

The Agency leases real property under terms of noncancelable operating lease agreement that requires the Agency to make minimum lease payments plus pay a pro rata share of certain operating costs. Rent expense was \$2.69 million for the year ended June 30, 2018.

The following is a schedule of future minimum lease payments (amounts expressed in thousands):

Year Ending June 30	Amount
2019	\$ 2,034
2020	2,034
2021	2,034
Total	\$ 6,102

(b) Federal Funding

The Agency receives federal grants which are subject to review and audit by federal grantor agencies. Certain costs could be questioned as not being an eligible expenditure under the terms of the grants. At June 30, 2018, there were no material questioned costs that have not been resolved with the federal awarding agencies. However, questioned costs could still be identified during audits to be conducted in the future. Management of the Agency believes there will be no material adjustments to the federal grants and, accordingly, has not recorded a provision for possible repayment.

(c) Litigation

A class action complaint has been filed against the Agency and the Chicago Public Schools claiming that the school system and the Agency violated the rights of special education students whose native language is not English by not providing translation and interpreter services during meetings and dispute resolution proceedings. Currently, the parties are participating in court mediated settlement proceedings. If the case goes to trial, the Agency could be liable for a portion of the Plaintiffs' attorneys' fees as well as the costs of providing translation or interpretation services in certain settings.

A suit has been filed in the Court of Claims alleging breach of contract and loss of wages related to the Agency's refusal to pay for services claimed to have been rendered under contract. The Agency asserts that payment was lawfully withheld under the contract because of failure to perform.

In addition, the Agency is involved in a number of legal proceedings and claims that cover a wide range of other matters. The ultimate results of these lawsuits and other proceedings against the Agency cannot be predicted with certainty; however, the Agency does not expect such matters to have a material effect on the financial position of the Agency.

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NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

14. Securities Lending Transactions

The State Treasurer lends securities to broker-dealers and other entities for collateral that will be returned for the same securities in the future. The State Treasurer has, through a Securities Lending Agreement, authorized Deutsche Bank AG to lend the State Treasurer's securities to broker-dealers and banks pursuant to a form of loan agreement.

During Fiscal Year 2018, Deutsche Bank AG lent U.S. Agency securities and U.S. Treasury securities and received as collateral U.S. dollar denominated cash. Borrowers were required to deliver collateral for each loan equal to at least 100% of the aggregate fair value of the loaned securities. Loans are marked to market daily. If the fair value of collateral falls below 100%, the borrower must provide additional collateral to raise the fair value to 100%.

The State Treasurer did not impose any restrictions during Fiscal Year 2018 on the amount of loans of available, eligible securities. In the event of borrower default, Deutsche Bank AG provides the State Treasurer with counterparty default indemnification. In addition, Deutsche Bank AG is obligated to indemnify the State Treasurer if Deutsche Bank AG loses any securities, collateral or investments of the State Treasurer in Deutsche Bank AG's custody. There were no losses during Fiscal Year 2018 resulting from a default of the borrowers or Deutsche Bank AG.

During Fiscal Year 2018, the State Treasurer and the borrowers maintained the right to terminate all securities lending transactions on demand. The cash collateral received on each loan was invested in repurchase agreements with approved counterparties collateralized with securities approved by Deutsche Bank AG and marked to market daily at no less than 102%. Because the loans are terminable at will, their duration did not generally match the duration of the investments made with cash collateral. The State Treasurer had no credit risk as a result of its securities lending program as the collateral held exceeded the fair value of the securities lent.

In accordance with GASB Statement No. 28, *Accounting and Financial Reporting for Securities Lending Transactions*, paragraph 9, the Office of the State Treasurer has allocated the assets and obligations at June 30, 2018 arising from securities lending agreements to the various funds of the State. The total allocated to the Agency at June 30, 2018 was \$0.34 million.

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NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

15. Prior Period Adjustment

The Agency's financial statements have been restated as of July 1, 2017. The Governmental Activities were restated as a result of implementation of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which requires the OPEB liability to be reported as a component of long-term obligations in accrual-basis financial statements. In addition, deferred outflows and inflows of resources related to changes in the net OPEB liability are required to be reported.

	<u>Governmental Activities</u>
Net Deficit, July 1, 2017, as previously reported	\$ (919,879)
Beginning of the year OPEB liability	(160,461)
Beginning of the year deferred outflow of resources	<u>1,786</u>
Net Deficit, July 1, 2017, as restated	<u>\$ (1,078,554)</u>

SUPPLEMENTARY INFORMATION

STATE OF ILLINOIS
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COMBINING SCHEDULE OF ACCOUNTS - GENERAL FUND
AS OF JUNE 30, 2018
(amounts expressed in thousands)

	General Revenue Account (001)	Education Assistance Account (007)	Common School Account (412)	School Infrastructure Account (568)	Total
ASSETS					
Unexpended appropriations	\$ 422,848	\$ 591	\$ 18,442	\$ 4	\$ 441,885
Cash and cash equivalents	177	-	-	-	177
Due from local governments	88	-	-	-	88
Other receivables	164	-	-	-	164
Due from other State funds	14	-	-	-	14
TOTAL ASSETS	\$ 423,291	\$ 591	\$ 18,442	\$ 4	\$ 442,328
LIABILITIES					
Accounts payable and accrued liabilities	\$ 37,313	\$ 591	\$ 18,442	\$ 2	\$ 56,348
Due to federal government	1	-	-	-	1
Due to local governments	1,164,467	-	-	-	1,164,467
Due to other State fiduciary funds	2	-	-	-	2
Due to other Agency funds	4,230	-	-	-	4,230
Due to other State funds	498	-	-	2	500
Due to component units of the State	2,309	-	-	-	2,309
Total liabilities	1,208,820	591	18,442	4	1,227,857
FUND DEFICIT					
Unassigned	(785,529)	-	-	-	(785,529)
Total fund deficit	(785,529)	-	-	-	(785,529)
TOTAL LIABILITIES AND FUND DEFICIT	\$ 423,291	\$ 591	\$ 18,442	\$ 4	\$ 442,328

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GENERAL FUND
For the Year Ended June 30, 2018
(amounts expressed in thousands)

	General Revenue Account (001)	Education Assistance Account (007)	Common School Account (412)	School Infrastructure Account (568)	Total
REVENUES					
Licenses and fees	\$ -	\$ -	\$ -	\$ -	\$ -
Other revenues	6	-	-	-	6
Total revenues	6	-	-	-	6
EXPENDITURES					
Education	3,746,539	793,350	3,061,012	107	7,601,008
Debt service:					
Principal	3	-	-	-	3
Interest	1	-	-	-	1
Capital outlays	1,535	-	-	2	1,537
Total expenditures	3,748,078	793,350	3,061,012	109	7,602,549
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(3,748,072)	(793,350)	(3,061,012)	(109)	(7,602,543)
OTHER SOURCES (USES) OF FINANCIAL RESOURCES					
Appropriations from State resources	3,772,774	793,350	3,061,012	600	7,627,736
Lapsed appropriations	(15,454)	-	-	(491)	(15,945)
Receipts collected and transmitted to State Treasury	(12,082)	-	-	-	(12,082)
Amount of SAMS transfers-out	85	-	-	-	85
Transfers-out	-	-	-	-	-
Capital lease financing	-	-	-	-	-
Net other sources (uses) of financial resources	3,745,323	793,350	3,061,012	109	7,599,794
NET CHANGE IN FUND BALANCES	(2,749)	-	-	-	(2,749)
Fund deficit, July 1, 2017	(782,780)	-	-	-	(782,780)
FUND DEFICIT, JUNE 30, 2018	\$ (785,529)	\$ -	\$ -	\$ -	\$ (785,529)

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMBINING BALANCE SHEET - NONMAJOR FUNDS
AS OF JUNE 30, 2018
(amounts expressed in thousands)

	Special Revenue					
	Teacher Certificate Fee Revolving Fund (016)	Drivers Education Fund (031)	School District Emergency Financial Assistance Fund (130)	S.B.E. Special Purpose Trust Fund (144)	S.B.E. Teacher Certification Institute Fund (159)	S.B.E. Federal Department of Agriculture Fund (410)
ASSETS						
Unexpended appropriations	\$ -	\$ 4,687	\$ -	\$ -	\$ -	\$ -
Cash and cash equivalents	6,986	-	1,102	9,155	1,464	1,784
Securities lending collateral equity with State Treasurer	-	-	-	-	-	-
Due from federal government	-	-	-	-	-	29,229
Due from local governments	-	-	-	-	-	-
Other receivables	-	-	-	-	-	6,901
Due from other State fiduciary funds	9	-	-	-	6	-
Due from other Agency funds	-	-	-	416	-	-
Due from other State funds	-	-	-	-	-	-
Due from component units of the State	-	-	-	-	-	5
Inventories	-	-	-	-	-	1,623
Loans receivable	-	-	-	-	-	-
TOTAL ASSETS	\$ 6,995	\$ 4,687	\$ 1,102	\$ 9,571	\$ 1,470	\$ 39,542
LIABILITIES						
Accounts payable and accrued liabilities	\$ 75	\$ -	\$ -	\$ 137	\$ 10	\$ 17,088
Obligations under securities lending of State Treasurer	-	-	-	-	-	-
Due to federal government	-	-	-	-	-	5
Due to local governments	-	23,414	54	34	-	20,072
Due to other State fiduciary funds	-	-	-	-	-	-
Due to other Agency funds	-	-	-	96	-	-
Due to other State funds	8	-	-	5	-	70
Due to component units of the State	-	23	-	-	-	-
Unearned revenue	-	-	-	300	-	407
Total liabilities	83	23,437	54	572	10	37,642
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - federal government	-	-	-	-	-	3
Total deferred inflows of resources	-	-	-	-	-	3
FUND BALANCES (DEFICIT)						
Nonspendable	-	-	-	-	-	1,623
Restricted	-	-	-	137	-	277
Committed	6,912	-	1,048	-	1,460	-
Assigned	-	-	-	8,862	-	-
Unassigned	-	(18,750)	-	-	-	(3)
Total fund balances (deficit)	6,912	(18,750)	1,048	8,999	1,460	1,897
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)	\$ 6,995	\$ 4,687	\$ 1,102	\$ 9,571	\$ 1,470	\$ 39,542

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMBINING BALANCE SHEET - NONMAJOR FUNDS
AS OF JUNE 30, 2018
(amounts expressed in thousands)

	Special Revenue					
	After-School Rescue Fund (512)	S.B.E. Federal Agency Services Fund (560)	S.B.E. Federal Department of Education Fund (561)	Charter Schools Revolving Loan Fund (567)	School Technology Revolving Loan Fund (569)	Temporary Relocation Expenses Revolving Grant Fund (605)
ASSETS						
Unexpended appropriations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash and cash equivalents	51	5	891	27	486	457
Securities lending collateral equity with State Treasurer	-	-	-	-	341	-
Due from federal government	-	594	367,606	-	-	-
Due from local governments	-	-	182	-	-	-
Other receivables	-	-	510	-	11	-
Due from other State fiduciary funds	-	-	-	-	-	-
Due from other Agency funds	-	-	3,910	-	-	-
Due from other State funds	-	-	16	-	-	-
Due from component units of the State	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Loans receivable	-	-	-	-	3,210	29
TOTAL ASSETS	\$ 51	\$ 599	\$ 373,115	\$ 27	\$ 4,048	\$ 486
LIABILITIES						
Accounts payable and accrued liabilities	\$ -	\$ 373	\$ 12,058	\$ -	\$ -	\$ -
Obligations under securities lending of State Treasurer	-	-	-	-	341	-
Due to federal government	-	3	1,051	-	-	-
Due to local governments	-	223	348,378	-	-	-
Due to other State fiduciary funds	-	-	5	-	-	-
Due to other Agency funds	-	-	-	-	-	-
Due to other State funds	-	-	8,633	-	-	-
Due to component units of the State	-	-	1,816	-	-	-
Unearned revenue	-	-	770	-	-	-
Total liabilities	-	599	372,711	-	341	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - federal government	-	74	67,986	-	-	-
Total deferred inflows of resources	-	74	67,986	-	-	-
FUND BALANCES (DEFICIT)						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	51	-	-	27	3,707	486
Assigned	-	-	-	-	-	-
Unassigned	-	(74)	(67,582)	-	-	-
Total fund balances (deficit)	51	(74)	(67,582)	27	3,707	486
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)	\$ 51	\$ 599	\$ 373,115	\$ 27	\$ 4,048	\$ 486

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMBINING BALANCE SHEET - NONMAJOR FUNDS
AS OF JUNE 30, 2018
(amounts expressed in thousands)

	Special Revenue		Capital Projects	
	Fund for the Advancement of Education (640)	State Charter School Commission Fund (674)	School Construction Fund (143)	Total
ASSETS				
Unexpended appropriations	\$ -	\$ -	\$ -	\$ 4,687
Cash and cash equivalents	-	477	-	22,885
Securities lending collateral equity with State Treasurer	-	-	-	341
Due from federal government	-	-	-	397,429
Due from local governments	-	-	-	182
Other receivables	-	17	-	7,439
Due from other State fiduciary funds	-	8	-	23
Due from other Agency funds	-	-	-	4,326
Due from other State funds	-	-	-	16
Due from component units of the State	-	-	-	5
Inventories	-	-	-	1,623
Loans receivable	-	-	-	3,239
TOTAL ASSETS	\$ -	\$ 502	\$ -	\$ 442,195
LIABILITIES				
Accounts payable and accrued liabilities	\$ -	\$ 53	\$ -	\$ 29,794
Obligations under securities lending of State Treasurer	-	-	-	341
Due to federal government	-	-	-	1,059
Due to local governments	-	-	-	392,175
Due to other State fiduciary funds	-	-	-	5
Due to other Agency funds	-	-	-	96
Due to other State funds	-	17	-	8,733
Due to component units of the State	-	-	-	1,839
Unearned revenue	-	-	-	1,477
Total liabilities	-	70	-	435,519
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - federal government	-	-	-	68,063
Total deferred inflows of resources	-	-	-	68,063
FUND BALANCES (DEFICIT)				
Nonspendable	-	-	-	1,623
Restricted	-	-	-	414
Committed	-	432	-	14,123
Assigned	-	-	-	8,862
Unassigned	-	-	-	(86,409)
Total fund balances (deficit)	-	432	-	(61,387)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)	\$ -	\$ 502	\$ -	\$ 442,195

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR FUNDS
For the Year Ended June 30, 2018
(amounts expressed in thousands)

	Special Revenue					
	Teacher Certificate Fee Revolving Fund (016)	Drivers Education Fund (031)	School District Emergency Financial Assistance Fund (130)	S.B.E. Special Purpose Trust Fund (144)	S.B.E. Teacher Certification Institute Fund (159)	S.B.E. Federal Department of Agriculture Fund (410)
REVENUES						
Federal government	\$ -	\$ -	\$ -	\$ 7,474	\$ -	\$ 847,354
Licenses and fees	3,706	-	-	-	806	-
Interest	-	-	-	-	-	-
Refunds	-	-	-	-	-	(220)
Total revenues	3,706	-	-	7,474	806	847,134
EXPENDITURES						
Education	921	18,750	54	2,670	892	846,040
Debt service:						
Principal	-	-	-	16	-	-
Interest	-	-	-	11	-	-
Capital outlays	505	-	-	1,210	351	1,093
Total expenditures	1,426	18,750	54	3,907	1,243	847,133
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,280	(18,750)	(54)	3,567	(437)	1
OTHER SOURCES (USES) OF FINANCIAL RESOURCES						
Appropriations from State resources	-	18,750	-	-	-	-
Reappropriations to Fiscal Year 2019	-	-	-	-	-	-
Transfers-out	-	-	-	-	-	-
Capital lease financing	-	-	-	55	-	-
Net other sources (uses) of financial resources	-	18,750	-	55	-	-
NET CHANGE IN FUND BALANCES	2,280	-	(54)	3,622	(437)	1
Fund balances (deficit), July 1, 2017	4,632	(18,750)	1,102	5,377	1,897	2,986
Change in inventories	-	-	-	-	-	(1,090)
FUND BALANCES (DEFICIT), JUNE 30, 2018	\$ 6,912	\$ (18,750)	\$ 1,048	\$ 8,999	\$ 1,460	\$ 1,897

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR FUNDS
For the Year Ended June 30, 2018
(amounts expressed in thousands)

	Special Revenue					
	After-School Rescue Fund (512)	S.B.E. Federal Agency Services Fund (560)	S.B.E. Federal Department of Education Fund (561)	Charter Schools Revolving Loan Fund (567)	School Technology Revolving Loan Fund (569)	Temporary Relocation Expenses Revolving Grant Fund (605)
REVENUES						
Federal government	\$ -	\$ 4,697	\$ 1,421,572	\$ -	\$ -	\$ -
Licenses and fees	-	-	-	-	-	-
Interest	-	-	-	-	85	-
Refunds	-	-	(1,515)	-	-	-
Total revenues	-	4,697	1,420,057	-	85	-
EXPENDITURES						
Education	-	4,770	1,401,508	-	-	(43)
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlays	-	1	2,596	-	-	-
Total expenditures	-	4,771	1,404,104	-	-	(43)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(74)	15,953	-	85	43
OTHER SOURCES (USES) OF FINANCIAL RESOURCES						
Appropriations from State resources	-	-	-	-	-	-
Reappropriations to Fiscal Year 2019	-	-	-	-	-	-
Transfers-out	-	-	-	-	(1,500)	-
Capital lease financing	-	-	-	-	-	-
Net other sources (uses) of financial resources	-	-	-	-	(1,500)	-
NET CHANGE IN FUND BALANCES	-	(74)	15,953	-	(1,415)	43
Fund balances (deficit), July 1, 2017	51	-	(83,535)	27	5,122	443
Change in inventories	-	-	-	-	-	-
FUND BALANCES (DEFICIT), JUNE 30, 2018	\$ 51	\$ (74)	\$ (67,582)	\$ 27	\$ 3,707	\$ 486

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR FUNDS
For the Year Ended June 30, 2018
(amounts expressed in thousands)

	Special Revenue		Capital Projects	
	Fund for the Advancement of Education (640)	State Charter School Commission Fund (674)	School Construction Fund (143)	Total
REVENUES				
Federal government	\$ -	\$ -	\$ -	\$ 2,281,097
Licenses and fees	-	1,017	-	5,529
Interest	-	-	-	85
Refunds	-	-	-	(1,735)
Total revenues	-	1,017	-	2,284,976
EXPENDITURES				
Education	619,000	847	-	2,895,409
Debt service:				
Principal	-	-	-	16
Interest	-	-	-	11
Capital outlays	-	7	-	5,763
Total expenditures	619,000	854	-	2,901,199
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(619,000)	163	-	(616,223)
OTHER SOURCES (USES) OF FINANCIAL RESOURCES				
Appropriations from State resources	619,000	-	4,391	642,141
Reappropriations to Fiscal Year 2019	-	-	(4,391)	(4,391)
Transfers-out	-	(100)	-	(1,600)
Capital lease financing	-	-	-	55
Net other sources (uses) of financial resources	619,000	(100)	-	636,205
NET CHANGE IN FUND BALANCES	-	63	-	19,982
Fund balances (deficit), July 1, 2017	-	369	-	(80,279)
Change in inventories	-	-	-	(1,090)
FUND BALANCES (DEFICIT), JUNE 30, 2018	\$ -	\$ 432	\$ -	\$ (61,387)

Independent Auditor's Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

The Board Members of the
Illinois State Board of Education

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Illinois State Board of Education, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Illinois State Board of Education's basic financial statements, and have issued our report thereon dated March 19, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Illinois State Board of Education's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Illinois State Board of Education's internal control. Accordingly, we do not express an opinion on the effectiveness of the Illinois State Board of Education's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings as item 2018-001, that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Illinois State Board of Education's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Illinois State Board of Education's Response to Finding

The Illinois State Board of Education's response to the finding identified in our audit is described in the accompanying schedule of findings. The Illinois State Board of Education's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Illinois State Board of Education's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Illinois State Board of Education's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Springfield, Illinois
March 19, 2019

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION

SCHEDULE OF FINDINGS

For the Year Ended June 30, 2018

2018-001 Finding: Financial Statement Reporting Error

The Illinois State Board of Education's financial statements and financial reporting forms were materially misstated due to an understatement of liabilities related to federal grants.

During our audit, we noted the Agency understated deferred inflows of resources for unavailable revenues in the amount of \$14.2 million. The Agency improperly reduced the unavailable revenue calculation for receipts of current year receivables over 60 days after year-end. The misstatement was identified during the financial audit and subsequently corrected by Agency personnel.

According to GASB Statement No. 33, Accounting and Financial Reporting for Non-Exchange Transactions, resources recognized as receivables before availability requirements are met should be reported as deferred revenues. Furthermore, according to the State of Illinois, Office of the Comptroller's Statewide Accounting Management System Manual, sections 27.20.63 and 27.50.20, current year receivables not received within 60 days of year-end have not met the availability requirements and should be reported as deferred revenues. The Fiscal Control and Internal Auditing Act (Act) (30 ILCS 10/3001) requires State agencies to establish and maintain a system of internal fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources. Good internal control procedures require adequate management oversight and review of accounting policies and procedures as well as an overall review of financial reporting for accuracy and compliance with generally accepted accounting principles.

Agency officials stated the misstatement was due to a reporting error on the Agency's financial statements and reporting forms. This error was not appropriately identified during the review process.

Failure to exercise due care during the financial reporting and review process could lead to future misstatements of the Agency's financial statements. (Finding Code No. 2018-001, 2017-001)

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION

SCHEDULE OF FINDINGS

For the Year Ended June 30, 2018

Recommendation

We recommend the Agency document the procedures for calculating available revenue, compare the amounts on the financial reporting forms to supporting calculations, and exercise due care during the financial statement preparation and review process to ensure accurate financial reporting.

Agency Response

The Agency agrees with the finding. In order to reduce the likelihood of future misstatements, the Agency will perform a comprehensive review of the GAAP package preparation checklists specific to the Agency's significant funds with a goal of developing more robust checklists which capture the unique aspects of each significant fund.

ILLINOIS STATE BOARD OF EDUCATION MEETING
April 17, 2019

TO: Illinois State Board of Education

FROM: Dr. Carmen I. Ayala, State Superintendent of Education 
Ralph Grimm, Advisor 

Agenda Topic: Request for Proposals E-rate State Matching Grant Program

Staff Contact(s): Mary Reynolds, Executive Director, Innovation & Secondary Transformation

Purpose of Agenda Item

Innovation and Secondary Transformation requests the Board to authorize the State Superintendent to release and award Notice of Funding Opportunity/Request for Proposals (NOFO/RFP) in the E-rate State Matching Grant Program. This program will provide districts with reimbursement of special construction costs for E-rate-eligible entities to capture matching federal funding that will enable expansion of educational opportunities and student achievement in fiscal year 2019 and FY 2020.

Relationship to the State Board's Strategic Plan and Implications for the Agency and School Districts

This proposal supports the following Board goals:

Every child in each public school system in the State of Illinois deserves to attend a system wherein...

- All kindergartners are assessed for readiness.
- Ninety percent or more of third-grade students are reading at or above grade level.
- Ninety percent or more of fifth-grade students meet or exceed expectations in mathematics.
- Ninety percent or more of ninth-grade students are on track to graduate with their cohort.
- Ninety percent or more of students graduate from high school ready for college and career.
- All students are supported by highly prepared and effective teachers and school leaders.
- Every school offers a safe and healthy learning environment for all students.

Background Information

Fiber is the only technology that can affordably deliver fast network speeds to most schools today and scale cost-effectively for growing bandwidth needs in the future, yet schools across the state are making do with low-bandwidth connections.

E-rate modernization has created an unprecedented opportunity for states to assist schools that need fiber construction. As part of the E-rate modernization in 2014, the Federal Communications Commission (FCC) established a state matching fund provision to ensure that all schools and libraries can access high-speed broadband. This program invests in capital, targeting one-time fiber construction costs that are often too high for many districts and service providers. The FCC will match up to 10 percent of the total construction cost, dollar for dollar. At least 18 states, among them New Mexico, Texas, Oklahoma, Massachusetts, and Florida, are already working to take advantage of this rule and matching funds.

School districts must submit a required FCC Form 470 as well as a FCC Form 471, along with contract obligations, by specified dates in order to access federal E-rate funding for this matching program. There is an interdependence of distribution for state funding with the approval of projects by the federal Universal Service Administrative Company (USAC), and a lengthy process for districts to apply for approval and funding that may cross state fiscal years.

In January 2017, the Board included in its FY 2018 budget request a new fund of \$5 million to create a state match that would provide a competitive program for eligible districts for special construction costs of expanded broadband capabilities. A NOFO/RFP was released in January 2017. A supplemental state appropriation of \$700,000 was provided for this program late in FY 2018, and 12 districts received awards.

The Learning Technology Center staff and staff from the national nonprofit EducationSuperHighway (ESH) have continued to provide technical assistance to school districts to encourage participation in the program. ESH has assisted with data collection for this program. ESH estimated in 2018 that Illinois was at 96 percent for connectivity and fiber in schools. ESH estimated the need at \$16.3 million for the state match fund in FY 2019 to ensure equitable access to high-speed broadband for all students across the state. This amount was expected to cover the state and local share for special construction projects in the current [estimate of 73 districts in Illinois that need fiber connections](#), according to ESH.

An appropriation of \$16.3 million was made in FY 2019 for this program (Public Act 100-0586) as follows:

Section 145. The amount of \$16.3 million, or so much of that amount as may be necessary, is appropriated from the School Infrastructure Fund to the State Board of Education for school district broadband expansion with the goal that all school districts achieve broadband capability by the beginning of the 2020-21 school year. The funds shall be distributed to school districts that have been approved for broadband expansion funding under the federal Universal Service Program for Schools and Libraries, with school districts without high-speed internet access receiving priority with respect to the distribution of those funds.

In round 1 of FY 2019, four school districts applied for and were awarded grants in the competitive NOFO/RFP process initiated March 9, 2018. All four districts were approved by USAC, and state awards have been processed. The total project costs for four districts in FY 2019 is \$132,260.

In round 2 of FY 2019, three districts indicated on their federal filing in early 2018 that they requested a federal match for a special construction project. They did not apply through the competitive ISBE NOFO/RFP until October 2018. All three districts have been approved by USAC, and state awards have been processed. The total project costs for three districts in FY 2019 is \$76,513.

In round 3 of FY 2019, a third NOFO/RFP was issued October 30, 2018, to coincide with the E-rate federal filings to enable a districts to apply for state funding and federal match in the federal process. Proposals were due to ISBE by January 25, 2019, and districts were notified of tentative awards pending federal approval in March in order to accompany their federal FCC filing. In order to align with federal match reviews, this approval process could be completed in FY 2019 or may lead into FY 2020 state funding cycle and necessitate FY 2020 reappropriation

authority. Total tentative awards in this round total \$1,614,919. A FY 2020 reappropriation of \$16,091,227 has been requested.

Demographics of Students Served by Broadband Upgrades			
	FY18	FY19 to Date	TOTAL
White	16,101	32,098	48,199
Black or African American	724	595	1,319
Hispanic	1,874	2,086	3,960
Two or More Races	593	1,345	1,938
Asian	533	931	1,464
American Indian or Alaskan Native	49	27	76
Native Hawaiian or other Pacific Islander	10	17	27
Total Students Served	19,884	37,099	56,983

Releasing another round of this NOFO/RFP at this time will provide opportunities to districts that indicated that they anticipated FY 2020 projects on their federal filing; however, they have not applied for the state match to date. This group of districts is expected to be small in number, but may include those that have an existing contract with a telecomm provider and cannot undertake a new project until fall. USAC may review and approve projects in this cycle that could begin in state FY 2019 or may not finalize approvals until state FY 2020.

Financial Background

The financial background of this program is illustrated in the table below:

	State Funding Appropriated	Amount Awarded by State to Date	Number of Districts Served to Date
FY18	\$700,000	\$548,912	12
FY19	\$16,300,000	\$1,823,692 est.	7 + 27 = 34 est.
Total	\$17,000,000	\$2,372,604 est.	46 est.

Business Enterprise Program (BEP)

This NOFO/RFP is exempt from the agency's BEP goal.

Analysis and Implications for Policy, Budget, Legislative Action, and Communications

Policy Implications: Expansion of broadband capacity will expand opportunities for learning.

Budget Implications: Release of the NOFO/RFP will create an opportunity for eligible districts to access funding for special construction costs and federal matching funds.

Legislative Action: Dedicated state appropriations are needed to access the federal match. A reappropriation has been requested for FY 2020.

Communication: None.

Pros and Cons of Various Actions

Pros: Authorization to release the NOFO/RFP will create opportunities to invest in capital, targeting one-time fiber construction costs that are often too high for many districts and service providers.

Cons: If this NOFO/RFP is not released at this time, an estimated small number of districts will miss this window of opportunity to access federal matching funds.

Superintendent's Recommendation

I recommend that the following motion be adopted:

The State Board of Education hereby authorizes the State Superintendent to release the NOFO/RFP in the E-rate State Matching Grant Program and award successful applicants contingent upon sufficient appropriations and district eligibility.

Next Steps

Upon Board authorization, agency staff will release the NOFO/RFP and, should sufficient monies be available, award grants for eligible districts.

ILLINOIS STATE BOARD OF EDUCATION MEETING
April 17, 2019

TO: Illinois State Board of Education

FROM: Dr. Carmen I. Ayala, State Superintendent of Education 
Ralph Grimm, Advisor 

Agenda Topic: Renewal of Learning Technology Center Intergovernmental Agreement

Staff Contact(s): Mary Reynolds, Executive Director, Innovation & Secondary Transformation

Purpose of Agenda Item

Innovation and Secondary Transformation requests the Board to authorize the State Superintendent to enter into a renewal of the intergovernmental agreement (IGA) with Champaign and Ford Counties Regional Office of Education #9 (ROE 9) to administer the Learning Technology Center (LTC) in fiscal year 2020 for an amount not to exceed \$1.4 million.

Relationship to the State Board's Strategic Plan and Implications for the Agency and School Districts

This proposal supports the following Board goals:

Every child in each public school system in the State of Illinois deserves to attend a system wherein...

- All kindergartners are assessed for readiness.
- Ninety percent or more of third-grade students are reading at or above grade level.
- Ninety percent or more of fifth-grade students meet or exceed expectations in mathematics.
- Ninety percent or more of ninth-grade students are on track to graduate with their cohort.
- Ninety percent or more of students graduate from high school ready for college and career.
- All students are supported by highly prepared and effective teachers and school leaders.
- Every school offers a safe and healthy learning environment for all students.

Background Information

The LTCs (then known as Learning Technology Hubs) were established in 1996 as seven regional centers and charged with the mission of proactively supporting Illinois public schools by integrating technology and telecommunications in their school improvement plans; helping districts with long-range technology plans; and providing professional development in instructional technology, telecommunications, networking, and distance learning. Additionally, they were charged with helping districts remain current with technology by linking them with initiatives in higher education, libraries, museums, and business. They also helped districts expand their internet connectivity. The name of the hubs changed to Learning Technology Centers in 2001 and seven additional centers were added. The funding for the LTCs was decreased in FY 2014 and the number of centers was reduced to seven.

The LTCs were reorganized in FY 2018 to provide services statewide through a centralized ROE. A statewide director and eight staff members have been hired to fulfill the deliverables in the agreement. A centralized website, <http://ltcillinois.org/>, provides resources to support all

public K-12 districts, schools, and educators through technology initiatives, services, and professional learning opportunities that further four main focus areas:

1. Digital teaching, learning, and leadership;
2. Network and technology infrastructure;
3. Student data security and safety; and
4. Equity and access.

Administering this grant through one ROE provides equitable distribution of technology support services statewide and ensures the most efficient operation. FY 2019 projects conducted by the LTC include:

Regional and Onsite Professional Learning: The LTC is a state leader in educational technology professional learning. Professional learning opportunities are often provided in-partnership with ROEs/Intermediate Service Centers and school districts.

Leadership in Personalized and Digital Learning: Leadership in Personalized and Digital Learning is a capacity-building program designed to meet the professional learning needs of principals and district leaders as they transition to digital and personalized learning. District leaders are engaged in real-world, value-added activities that are part of a proven cycle of capacity building for their students, teachers, and communities — activities that are essential to the school's transformation.

Webinar Series: The LTC facilitates weekly webinars by partnering with local, state, and national experts. Topics focus on technology integration, data security, networks, and technology infrastructure.

Presenter Bureau: The LTC developed a directory of local, state, and national speakers to provide school districts and educational service agencies with high-quality, experienced presenters to deliver professional learning activities in a variety of ed tech topics and formats.

Microcredentials: The LTC is developing microcredentials in partnership with the Illinois Principals Association on technology integration frameworks.

Networking Meetings: Regional networking meetings for technology staff and instructional technology coaches are offered throughout Illinois.

Technology Consulting and Assistance: The LTC provides district-level information technology consulting and assistance support related to districts' network operating systems; technical processes; solutions; and management, including software, web services, data security, and statewide technology initiatives (e.g., online assessments, etc.).

K12 Data and Security Summit: The K12 Data and Security Summit is a one-day event to examine legal requirements for protecting student data and best practices for data privacy and security.

Student Data Privacy Consortium: The Student Data Privacy Consortium (SDPC) is a nationwide consortium with 25-plus state alliance member organizations as well as individual entities developing tools and resources to protect student information. The SDPC's vision is to develop common activities, artifacts, templates, tools, and effective practices that can be leveraged through a unique collaborative of end users and marketplace providers working together. LTC Illinois is an alliance member.

E-Rate Application Assistance: The LTC supports E-rate by offering updates, information, and support in the form of outreach, workshops, advocacy, and digital support.

Illinois Learning Technology Purchase Program: The Illinois Learning Technology Purchase Program is a statewide cooperative of Illinois K-12 educational entities that aggregate buying power and expertise to procure technology products and services at better prices than is available to an individual organization.

LTC Community: The LTC facilitates an online community of special interest groups open to all educators, coaches, administrators, technology staff, and educational leaders. Current membership is at 650.

FY 2019 Events by Type

Type of Events	Q1	Q2	Q3	Q4*	Type Total
Regional Workshops	9	36	73	60	178
Networking Meetings	0	6	18	11	35
Statewide Conferences	0	1	5	1	7
Webinars	4	11	11	5	31
Online Courses	0	0	0	4	4
Informational Presentations	16	27	6	0	49
Sessions at Conferences	0	3	2	0	5
Onsite District PD	0	2	17	5	24
Total	29	86	132	85	332

* Anticipated events in fourth quarter based on current plans/agreements.

FY 2019 Events by District Demographic of Attendees

White	341,166
Black or African American	54,230
Asian	63,143
Hispanic or Latino	14,594
American Indian	23
Two or More Races	373
Total	605,362

Financial Background

It is expected that \$1.4 million will be released to facilitate distribution of services statewide by the LTC beginning on July 1, 2019, through an IGA. There is no federal funding for this program.

The financial background of this contract/grant is illustrated in the table below:

	Current Contract State Funding	Expenditures	Requested Additional State Funding	Total Contract per Fiscal Year
FY18	\$1,400,000	\$579,333		\$1,400,000
FY19	\$1,400,000			\$1,400,000
FY20			\$1,400,000	\$1,400,000
Total	\$2,800,000		\$1,400,000	\$4,200,000

Business Enterprise Program (BEP)

The IGA is exempt from the agency's BEP goal.

Analysis and Implications for Policy, Budget, Legislative Action, and Communications

Policy Implications: Approval of the IGA renewal will allow the LTC to continue to provide technology services (both instructional technology and technology support) to schools, teachers, and administrators throughout Illinois.

Budget Implications: State funding sources currently support this effort.

Legislative Action: None.

Communication: None.

Pros and Cons of Various Actions

Pros: Approval of the IGA with ROE 9 will enable services to be delivered to schools throughout Illinois.

Cons: The LTC works closely with district and regional staff and technology coordinators to support technology integration, infrastructure, and online assessment administration. District staff will be limited in their options for technology support without the help of the LTC.

Superintendent's Recommendation

I recommend that the following motion be adopted:

The State Board of Education hereby authorizes the State Superintendent to enter into a one-year intergovernmental agreement with the Champaign and Ford Counties Regional Office of Education #9 through June 30, 2020, for an amount not to exceed \$1.4 million subject to appropriations. This intergovernmental agreement is for the administration and management of the Illinois Learning Technology Center.

Next Steps

Upon Board authorization, agency staff will commence the process of executing an IGA in accordance with the approved motion pending appropriations.

ILLINOIS STATE BOARD OF EDUCATION MEETING
April 17, 2019

TO: Illinois State Board of Education

FROM: Dr. Carmen I. Ayala, State Superintendent of Education 
Melissa Oller, Chief Operating and Professional Capital Officer 
Ralph Grimm, Advisor 

Agenda Topic: Renewal of Intergovernmental Agreement for Illinois Interactive Report Card

Staff Contact(s): Mary Reynolds, Executive Director, Innovation and Secondary Transformation
Patrick Payne, Director, Data Strategies and Analytics
John Shake, Director, Information Systems

Purpose of Agenda Item

The Data Strategies and Analytics Division and the Information Technology Division request that the Board authorizes the State Superintendent to enter into an intergovernmental agreement (IGA) with Northern Illinois University (NIU) for the continued development, enhancement, maintenance, and support of the Illinois Report Card and My Illinois Interactive Report Card (My IIRC) for fiscal year 2020 in an amount not to exceed \$1.75 million.

Relationship to the State Board's Strategic Plan and Implications for the Agency and School Districts

This IGA will support the following Board goals:

Every child in each public school system in the State of Illinois deserves to attend a system wherein...

- All kindergartners are assessed for readiness.
- Ninety percent or more of third-grade students are reading at or above grade level.
- Ninety percent or more of fifth-grade students meet or exceed expectations in mathematics.
- Ninety percent or more of ninth-grade students are on track to graduate with their cohort.
- Ninety percent or more of students graduate from high school ready for college and career.
- All students are supported by highly prepared and effective teachers and school leaders.
- Every school offers a safe and healthy learning environment for all students.

Background Information

NIU and the Illinois State Board of Education collaborated in 2004 to design and implement an innovative website that provides the public with an array of informational tools to support district and school improvement in Illinois. The Education Commission of the States recognized the Illinois Report Card in 2014 as the top school/district report card in the nation. The Illinois Report Card and My IIRC are located at www.illinoisreportcard.com.

The scope of work for FY 2020 consists of:

Illinois Report Card - Illinoisreportcard.com

- NIU will work with ISBE to continue to improve the underlying architecture for the IIRC to reduce human resource support and improve performance and scalability.
- Work with ISBE to explore feasibility of producing the formal Illinois Report Card PDF and make it available through the IRC site.
- The IRC website (with Spanish translation) should be ready for production in the ISBE environment by October 30, 2019.
- The IRC preview in MyIRC will be ready by July 1, 2019.
- The new data verification tool in MyIRC (or “live” Report Card) will be ready by July 1, 2019.
 - The tool should include the means for a superintendent to “sign off” on their district’s data. The data generated from the sign-off should be easily available to ISBE. Sign-off functionality needs to be available by September 1, 2019.
 - Establish a single sign-on (SSO)/authentication process that is consistent with ISBE’s current SSO capability that leverages Google G Suite and Office 365 technologies.
 - Provide the ability for districts to begin reviewing all of their Report Card metrics by July 1 each year, if not sooner. Ideally, this tool could be available as early as new Report Card metrics for the upcoming year become available, with metrics appearing automatically as the data is available. This tool would automatically refresh each day to reflect any new or changed metric values.
- The At-a-Glance Report will be available in MyIRC on October 1, 2019, and publicly (with Spanish translation) on October 30, 2019.
- Add the ability to access historical Classic Report Card PDFs from the IIRC.
- Work with ISBE to install new 2019 metrics.
 - Growth
 - Site-Based Expenditures
- Make additional enhancements as determined by ISBE.
- Explore an aesthetic update for the IIRC site, including leveraging the profile pages for Tableau style data visualizations.
- Develop and explore enhancements to the new data verification tool.
- Improve customer support helpdesk.

21st Century Community Learning Centers

- Implement ISBE management reports and continue to develop and improve site-based reporting.
- Install ISBE 21st Century Community Learning Centers (CCLC) data environment for review and submission to U.S. Department of Education.
 - Expand functionality to include development of an automated programming interface (API) for the direct upload of grantee data into the federal 21st CCLC Annual Performance Report data collection system. Development will begin after release of API specifications by federal representatives, but live implementation will not occur until ISBE concludes its agreement to participate in the automation program.
- Complete conceptual development of ISBE 21st CCLC benchmark site functionality for grants and sites review.
 - Develop and deploy benchmark functionality as resource availability allows.
- Work with ISBE Data Warehouse personnel on the design and implementation of MyIRC data components related to 21st CCLC system data requirements for real-time retrieval

of statewide student data identification, placement, demographic, and assessment performance data.

- Investigate related systems for the provision of integrated Illinois Assessment of Readiness and SAT data back into the ISBE Data Warehouse.
- Maintain system components, collect information from grantees regarding potential system improvements, and troubleshoot system functionality and performance issues.

Maintenance for Existing Features

- Maintain available Rising Star tools in present form.
- Maintain school highlights, 5Essentials discussion screen, Principal Entry Form, and Report Card preview features, pending transition to ISBE DataMart.
- Maintain ongoing MyIRC access/functionality for current tools.

Financial Background

ISBE entered into an intergovernmental agreement with Northern Illinois University on June 29, 2012, to provide interactive school and district report cards, individual student data reports, and school and district ePlans. The contract was amended on February 4, 2013, to add the refinement and maintenance of the My IIRC and to include the support of the benchmarking tool used by 21st CCLC grantees.

NIU was awarded a Request for Sealed Proposals in June 2014 to administer the Illinois Report Card. NIU was responsible for a scope of work that included two main components: (1) support and maintenance of the Illinois Report Card (which includes hosting the Online Report Card website and producing At-a-Glance Report Cards for all schools and districts) and (2) designing and implementing enhancements to both the Online and At-a-Glance Report Cards.

The NIU agreements were consolidated into one agreement in 2017 to cover the maintenance and enhancement of My IIRC and the Illinois Report Card. The agreement has been renewed annually for the past two years.

The financial background of this contract/grant is illustrated in the table below. Additional financial history can be provided upon request.

	Current Contract State Funding	Current Contract Federal Funding		Requested Additional State Funding	Requested Additional Federal Funding	Total Contract per Fiscal Year
FY17	\$729,392	\$1,015,197				\$1,744,589
FY18	\$750,000	\$1,000,000				\$1,750,000
FY19	\$750,000	\$1,000,000				\$1,750,000
FY20				\$750,000	\$1,000,000	\$1,750,000
Total	\$2,229,392	\$3,015,197		\$750,000	\$1,000,000	\$6,994,589

Business Enterprise Program (BEP)

IGAs are exempt from the agency's BEP goal.

Analysis and Implications for Policy, Budget, Legislative Action, and Communications

Policy Implications: None.

Budget Implications: Funds from Title I Administrative and School Improvement, Special Education IDEA, 21st Century Community Learning Center Administrative, Assessment, and the State General Revenue Fund will be used.

Legislative Action: None.

Communication: None.

Pros and Cons of Various Actions

Pros: District and school continuous improvement planners will be able to submit reports and comply with federal and state accountability requirements without any interruption of services.

Cons: There will be an interruption of services, and the implementation of requirements of the Every Student Succeeds Act will be hindered if this agreement is not renewed.

Superintendent's Recommendation

I recommend that the following motion be adopted:

The State Board of Education hereby authorizes the State Superintendent to enter into an intergovernmental agreement with Northern Illinois University for the continued hosting, development, enhancement, maintenance, and support of the Illinois Report Card and the My Illinois Interactive Report Card for fiscal year 2020 in an amount not to exceed \$1.75 million.

Next Steps

Upon Board authorization, agency staff will enter into an intergovernmental agreement with Northern Illinois University.

ILLINOIS STATE BOARD OF EDUCATION MEETING
April 17, 2019

TO: Illinois State Board of Education

FROM: Dr. Carmen I. Ayala, State Superintendent of Education 
Ralph Grimm, Advisor 

Agenda Topic: Amendment to and Renewal of Intergovernmental Agreement with the University of Wisconsin for Administration of ACCESS 2.0 and Alternative ACCESS

Materials: None

Staff Contact(s): Mary Reynolds, Executive Director, Innovation and Secondary Transformation
Rae Clementz, Director, Assessment and Accountability

Purpose of Agenda Item

The Division of Assessment and Accountability requests the Board to authorize the State Superintendent to increase the total award of the intergovernmental agreement (IGA) with the Wisconsin Center for Educational Research (WCER) by \$431,933.26 for fiscal year 2019. This increase is necessary to cover the cost for the increasing number of students taking the alternate ACCESS 2.0. The original Board-approved amount for FY 2019 was not to exceed \$16,642,209. That will now increase to \$17,074,142.26. Additionally, the division would enter into a three-year renewal of the IGA for fiscal years 2020, 2021, and 2022. The extended IGA would not exceed \$22,107,015.84 for ISBE's continued membership in the WIDA Consortium and for the use of the ACCESS for ELs products and supports provided through the WIDA Consortium.

Relationship to the State Board's Strategic Plan and Implications for the Agency and School Districts

This request supports the needs of English Learners, in particular those with severe cognitive disabilities who have been identified to take the state's alternate English proficiency exam. Ensuring that students are developing English proficiency helps support this student group in achieving the following Board goals:

Every child in each public school system in the State of Illinois deserves to attend a system wherein...

- All kindergartners are assessed for readiness.
- Ninety percent or more of third-grade students are reading at or above grade level.
- Ninety percent or more of fifth-grade students meet or exceed expectations in mathematics.
- Ninety percent or more of ninth-grade students are on track to graduate with their cohort.
- Ninety percent or more of students graduate from high school ready for college and career.

This decision would annually impact the approximately 231,000 students who take the ACCESS 2.0 and the approximately 4,100 students who take the Alternate ACCESS.

Background Information

ISBE entered into an initial IGA in January of 2004 with the Board of Regents of the University of Wisconsin System on behalf of the University of Wisconsin-Madison's Wisconsin Center for Educational Research through a consortium of 15 states identified as WIDA. The consortium's goal was to develop a standards-based assessment instrument for measuring English proficiency for English Learners in grades K-12, as well as supporting English proficiency screeners and professional development materials for educators. Illinois' continued participation in the WIDA Consortium, which has now grown to include 39 U.S. states and territories, allows it to assess students in alignment with federal regulations using a familiar, research-based system. The agreement provides the core services and supports associated with the ACCESS 2.0 assessment and Alternate ACCESS assessment, including administration, scoring, and reporting services, as well as language screeners and professional development, to assist with implementation of the assessment to support English Learner programs at the discretion of the state. Terms of the agreement allow Illinois to retain governing privileges in the consortium and provide leadership and input into the future design and development of the assessment and related services.

Increasing the Maximum Award of Amendment 5

The original IGA was executed in 2004 and has been amended five times -- in 2005, 2006, 2008, 2013, and 2016. This fifth amendment was a multi-year agreement that established the transition from ACCESS 1.0 to ACCESS 2.0 and the terms of renewal for fiscal years 2017, 2018, and 2019, as well as a final three-year renewal period for fiscal years 2020, 2021, and 2022. Participation rates for each assessment were estimated in the 2016 amendment to establish approved funding levels. The number of students that was estimated to take the Alternate ACCESS was 1 percent of the total population, or 2,000 students. The estimate was fairly accurate, but the actual rate of students taking the alternate exam has been closer to 1.5 percent and rising, with 3,426 students taking the alternate exam in 2017, 3,812 students 2018, and an estimated 4,000 students in 2019. The alternate exam is also significantly more expensive per student, at a cost of \$95 per student as compared to the \$28 (online) or \$33 (paper) general price. This is because the alternate assessment has the same development costs associated with the general assessment, but those costs are spread over a much smaller group of students.

Renewing the IGA for an Additional Three-Year Term

The services of the contractor have been consistently improving since the inception of the program. The consortium continues to improve not only the assessment and its delivery and management platforms, but also many available resources and supports for states and educators. Even more improvements are expected in the coming years as the consortium participates in its first federal peer review process. The passage of the Every Student Succeeds Act resulted in the English proficiency exam being moved from Title III to Title I; thus, there are increased demands regarding its alignment to standards, validity, and reliability. Quality is monitored annually through a post-performance review conducted by ISBE. Illinois also holds two seats on the WCER Governing Board, which maintains responsibility for oversight and direction to the WCER and its subcontractors.

There are two primary considerations regarding whether or not to renew the IGA. First, ACCESS is one of the few state assessments for which we have significant longitudinal data. Renewing this IGA helps maintain this longitudinal comparability, which is increasingly important, given the role that the assessment has in determining student eligibility for services and the role it now plays in the accountability system. Second is the overall quality of the assessment in comparison to the available alternatives. The primary alternative to the ACCESS

suite is through a consortium of states using an assessment system similar to the ACCESS suite known as the English Language Proficiency Assessment of the 21st Century (ELPA21). However, the ELPA21 system does not offer the now federally required alternate assessment the ACCESS suite offers. Many ELPA21 states are having to use the Alternate ACCESS to fulfill federal Title I assessment requirements. There are also a very few states using locally developed assessments, but in light of the new federal peer review requirements there are significant questions about whether or not these can and will be maintained moving forward. The cost to Illinois to attempt to develop a new assessment by itself would be prohibitive.

Financial Background

The current iteration of the intergovernmental agreement began on July 1, 2016, and expires on June 30, 2019. This request is for an increase of \$431,933.26 in FY 2019 to cover costs associated with higher-than-estimated rates of Alternate ACCESS testing during the current term. Additionally, it provides authorization for the last three-year renewal period. This renewal option will extend from July 1, 2019, through June 30, 2022, with a contract maximum of \$22,107,015.84.

The financial background of this contract/grant is illustrated in the table below:

	Current Contract State Funding	Current Contract Federal Funding		Requested Additional State Funding	Requested Additional Federal Funding	Total Contract per Fiscal Year
FY14	\$4,269,641.85					\$4,269,641.85
FY15	\$4,548,416.58					\$4,548,416.58
FY16	\$4,877,075.00					\$4,877,075.00
FY17	\$5,058,676.75					\$5,058,676.75
FY18	\$5,502,991.25					\$5,502,991.25
FY 19	\$6,209,000.00			\$215,966.63	\$215,966.63	\$6,640,933.26
FY 20				\$3,290,526.62	\$3,290,526.62	\$6,581,053.24
FY 21				\$3,598,012.38	\$3,598,012.38	\$7,196,024.76
FY 22				\$4,164,968.92	\$4,164,968.92	\$8,329,937.84
Total	\$30,465,801.43			\$11,269,474.55	\$11,269,474.55	\$53,004,750.53

Analysis and Implications for Policy, Budget, Legislative Action, and Communications

Policy Implications: The IGA and additional funding will help Illinois to fulfill federal assessment and accountability requirements, as well as identify students in Illinois who are eligible for English language services.

Budget Implications: The increase of \$431,933.26 in FY 2019 is necessary to cover the projected cost of administering the exam in 2019. The total cost to provide the ACCESS suite of assessments and supports under the three-year renewal agreement will not exceed \$22,107,015.84.

Legislative Action: No legislative action is needed.

Communication: No additional communication is needed.

Pros and Cons of Various Actions

Pros: Authorization of the renewal and the increase in funding will allow the state to continue providing districts with a valid and reliable instrument for the measurement of English proficiency for English Learners. It fulfills federal and state requirements for the assessment of English Learners.

Cons: Failure to renew the agreement would require Illinois to secure a new assessment to measure English proficiency for English Learners. This failure will impact districts' abilities to support their English Learner students and may result in a failure to meet federal and state requirements.

Superintendent's Recommendation

I recommend that the following motion be adopted:

The State Board of Education hereby authorizes the State Superintendent to increase the maximum award of the current Intergovernmental agreement, which terminates on June 30, 2019, by \$431,933.26 to cover the cost for the increasing number of students taking the Alternate ACCESS. Additionally, the Board hereby authorizes the State Superintendent to enter into a three-year renewal of the intergovernmental agreement with the Wisconsin Center for Educational Research for membership in the WIDA Consortium and for the use of the ACCESS for ELs products provided through the WIDA Consortium. The renewal will be effective July 1, 2019, through June 30, 2022, for an amount not to exceed \$22,107,015.84.

Next Steps

Upon Board authorization, agency staff will enter into a renewal agreement with WCER for the WIDA Consortium.

ILLINOIS STATE BOARD OF EDUCATION MEETING
April 17, 2019

TO: Illinois State Board of Education

FROM: Dr. Carmen I. Ayala, State Superintendent of Education 
Ralph Grimm, Advisor 

Agenda Topic: Illinois Statewide Assistive Technology Training and Resources

Materials: None

Staff Contact(s): Heather Calomese, Executive Director, Special Education
Barbara Moore, Director, Special Education

Purpose of Agenda Item

The Special Education Services Division requests the Board to authorize the State Superintendent to increase the IDEA Part B Discretionary funding allocation for the Illinois Statewide Assistive Technology Training and Resources Program that is awarded to United Cerebral Palsy Seguin – Infinitec (referred to herein as Infinitec). The grant, which is for five years, was originally awarded in fiscal year 2017 at \$250,000 per year. The grant increase request is for an additional \$47,355 for FY 2019 and an additional \$50,000 for both FY 2020 and FY 2021, for a total increase from \$1,250,000 to \$1,397,355. The purpose of the increase is to meet the need for additional training specific to assistive technology (AT) evaluations. Special education teams are required to consider the need for AT for all students with disabilities, which often requires teams to conduct specialized AT evaluations. The grant agreement is renewed on an annual basis of the federal grant cycle, subject to sufficient appropriation of funds and satisfactory performance in the preceding grant period.

Relationship to the State Board's Strategic Plan and Implications for the Agency and School Districts

This request has a direct relationship to the State Board's Strategic Plan for supporting resources that lead to equitable outcomes for all students, including students with disabilities. Assistive technology can provide students with disabilities the opportunity to access educational opportunities not otherwise accessible to them. Additional training specific to AT evaluations will allow teachers and school service personnel to be more highly prepared and effective in selecting AT devices and systems to support students with disabilities.

Every child in each public school system in the State of Illinois deserves to attend a system wherein...

- Ninety percent or more of third-grade students are reading at or above grade level.
- Ninety percent or more of fifth-grade students meet or exceed expectations in mathematics.
- Ninety percent or more of ninth-grade students are on track to graduate with their cohort.
- All students are supported by highly prepared and effective teachers and school leaders.

Background Information

Infinitec has provided technical assistance and training to school districts and special education cooperatives through grants from ISBE since 2011. Training was provided in every county in Illinois in FY 2018. As of January 22, 2019 for FY 2019, a total of 60 workshops and webinars

have been held for 2,236 educators and parents (41 face-to-face professional learning opportunities and 19 webinars). 63 additional workshops were to be held between January 22 and June 30, 2019 for a total of 123 professional learning opportunities. Infinitec has also partnered with ISBE in the development of an Assistive Technology Guidance Manual and developed extensive webinars and resources for use by districts. Guided and intensive professional learning promotes the attainment of students' Individual Education Program (IEP) goals, student engagement in core curriculum, and student attainment of postsecondary goals.

To date, most trainings have focused on AT strategies and AT service delivery supporting autism, communication, reading, writing, and transition. Infinitec will offer eight free evaluations in Northern Illinois to model the assessment process in an effort to build capacity in the area of Alternative Augmentative Communication and Assistive Technology (AAC/AT) Evaluation. There is a significant need to build capacity for AAC/AT evaluations in the northern part of the state as the current provider of free AAC/AT evaluations is based in Central Illinois and has not been able to meet the demand.

Upon receipt of a request for AT training evaluation in the northern region of the state, Infinitec will conduct an assessment in an identified area of need. Infinitec will provide a report to the team within 60 days of the referral. It will provide the IEP teams with articles supporting the evidence-based practices that were modeled in an effort to support the teams in their decision-making process. Infinitec will ensure teams have ready access to the ISBE Infinitec AT Guidance Manual.

Additionally, Infinitec will add a two-and-a-half-day AAC Assessment Boot Camp, which will be hosted in Central Illinois, to its training calendar. This tech camp will be offered to school teams in mid-June 2019 for up to 20 participants. The purpose of this immersive technology camp will be to increase participants' knowledge of data-based decision-making for AT selection. Infinitec will offer the option to participate in a community of practice with peers as well as provide AT resources using the AT Guidance Manual and associated webinar series in an effort to follow up and follow along with participants who wish to continue their learning.

These additional grant funds will be used to purchase a collection of AAC/AT devices and software to be used during the trainings. Cost of the trainers for the boot camp and stipends and expenses for participants will be covered with the increase in grant funds.

Financial Background

The Illinois Statewide Assistive Technology Training and Resources Program is in the third year of a five-year federal grant cycle. The project is funded by IDEA Part B Discretionary funds. The grant was awarded in FY 2017. United Cerebral Palsy Seguin – Infinitec was the successful bidder under the Request for Proposals. The grant agreement is renewed on an annual basis, subject to sufficient appropriations and satisfactory performance in the preceding grant year. The total grant amount will not exceed \$1,397,355 over the five-year period.

The financial background of this contract/grant is illustrated in the table below:

	Current Contract State Funding	Current Contract Federal Funding		Requested Additional State Funding	Requested Additional Federal Funding	Total Contract per Fiscal Year
FY17	\$	\$250,000		\$	\$	\$250,000
FY18	\$	\$250,000		\$	\$	\$250,000

FY19	\$	\$250,000		\$	\$47,355	\$297,355
FY20	\$	\$250,000		\$	\$50,000	\$300,000
FY21	\$	\$250,000		\$	\$50,000	\$300,000
Total	\$	\$1,250,000				\$1,397,355

Analysis and Implications for Policy, Budget, Legislative Action, and Communications

Policy Implications: These funds support content and services to help meet federal and state requirements to consider assistive technology for each student with a disability who has an IEP.

Budget Implications: The project will be funded with federal IDEA Part B Discretionary funds.

Legislative Action: None required.

Communication: ISBE will coordinate with Infinitec to communicate to districts and special education cooperatives about these additional training opportunities.

Pros and Cons of Various Actions

Pros: State Board approval allows the amended grant agreement to be executed in a timely manner so that funds can be utilized during FY 2019, FY 2020, and FY 2021 and services can be delivered in order to provide continued technical assistance and enhanced training focused on AAC/AT evaluations. This will build district capacity to better meet state and federal requirements for consideration of the need for assistive technology as part of the development of IEPs for students with disabilities.

Cons: Without increased funding, Infinitec will not have the resources to expand its service delivery to focus on building capacity for districts to conduct their own AAC/AT evaluations.

Superintendent's Recommendation

I recommend that the following motion be adopted:



The State Board of Education hereby authorizes the State Superintendent to enter into an amended grant agreement with United Cerebral Palsy Seguin – Infinitec for receipt of IDEA Part B Discretionary grant in amounts not to exceed \$297,355 in FY 2019, \$300,000 in FY 2020, and \$300,000 in FY 2021. The total over the life of the grant will not exceed \$1,397,355.

Next Steps

Upon Board authorization, agency staff will release the grant for funding.

ILLINOIS STATE BOARD OF EDUCATION MEETING
April 17, 2019

TO: Illinois State Board of Education

FROM: Dr. Carmen I. Ayala, State Superintendent of Education 
Ralph Grimm, Advisor 

Agenda Topic: Illinois Assistive Technology Device Loan and Evaluation Program

Materials: None

Staff Contact(s): Heather Calomese, Executive Director, Special Education
Barbara Moore, Director, Special Education

Purpose of Agenda Item

The Special Education Services Division requests the Board to authorize the State Superintendent to increase the IDEA Part B Discretionary funding allocation for the Illinois Assistive Technology Device Loan and Evaluation Program originally awarded to the Illinois Assistive Technology Program (IATP) in fiscal year 2017. The request is for an increase of \$251,926 for both FY 2020 and FY 2021, for a total increase in the five-year grant from \$3,177,500 to \$3,681,352. The purpose of the increase is to meet the need for additional personnel, equipment, supplies, and travel funds for IATP to conduct free Alternative Augmentative Communication and Assistive Technology (AAC/AT) evaluations for school districts and special education cooperatives across the state. IATP has been unable to meet the demand with current resources, resulting in its inability to complete evaluations in a timely manner. Special education teams are required to consider the need for assistive technology (AT) for all students with disabilities, but many districts and special education cooperatives do not have the knowledge, skills, or collection of AAC/AT devices necessary to conduct AT evaluations. Increased resources will support IATP in providing districts and cooperatives in meeting their state and federal obligations. The grant agreement is renewed on an annual basis of the federal grant cycle, subject to sufficient appropriation of funds and satisfactory performance in the preceding grant period.

Relationship to the State Board's Strategic Plan and Implications for the Agency and School Districts

This request has a direct relationship to the State Board's Strategic Plan for supporting resources that lead to equitable outcomes, especially for students with disabilities. Assistive technology can provide students with disabilities the opportunity to access educational opportunities, make progress toward their goals and objectives as set forth in their Individualized Education Programs (IEPs), engage in core curriculum, and attain postsecondary goals.

Every child in each public school system in the State of Illinois deserves to attend a system wherein...

- Ninety percent or more of third-grade students are reading at or above grade level.
- Ninety percent or more of fifth-grade students meet or exceed expectations in mathematics.
- Ninety percent or more of ninth-grade students are on track to graduate with their cohort.
- Ninety percent or more of students graduate from high school ready for college and career.

Background Information

The IATP is a not-for-profit agency that promotes the availability of AT services and programs for people with disabilities. IATP serves all people with disabilities in the State of Illinois. IATP provides device loans to school districts free of charge, allowing school personnel and students to determine if the devices will meet the students' needs. These devices assist students in participating more fully in their educational environment, developing positive social interactions, and functioning more independently in school and other settings. ISBE has awarded IATP with IDEA Part B Discretionary funds since FY 2009. IATP began conducting AAC/AT evaluations in FY 2012, in addition to making the device loans. The term of the current grant is from FY 2017 to FY 2021.

As of February 27, 2019, 177 AAC and/or AT referrals from 82 districts have been received in FY 2019 for IATP's free assessments. Sixty referrals were submitted in the month of May alone in FY 2018, so the FY 2019 referral numbers will most likely increase significantly as schools enter heavy IEP season this spring. The number of additional referrals continues to increase as IATP completes more and more assessments. Based on referral trends, it is anticipated that IATP will receive referrals for evaluations for at least 250 students with disabilities in FY 2020 and again in FY 2021. Local school districts struggle with having the personnel capable of conducting AAC/AT evaluations. The manufacturers of the AAC products change their products quite often, requiring constant training and hands-on exploration with the devices. In addition, the costs of devices can range from just a few dollars to upward of \$10,000. These prices make it difficult for districts to have access to an adequate inventory of AAC/AT devices to ensure that students are being provided with a neutral and unbiased assessment. With additional funding, IATP will be able to hire an additional speech and language pathologist to help address the ongoing demand as well as increase its equipment resources to ensure its inventory is sufficient to provide students with timely access to the devices for trial after the evaluations have been conducted.

Financial Background

The Illinois Assistive Technology Device Loan and Evaluation Program is in the third year of a five-year federal grant cycle. The project is funded by IDEA Part B Discretionary funds. The grant was awarded in FY 2017. The Illinois Assistive Technology Program was the successful bidder under the Request for Proposals. The grant agreement is renewed on an annual basis, subject to sufficient appropriations and satisfactory performance in the preceding grant year. The total grant amount will not exceed \$3,681,352 over the five-year period.

The financial background of this contract/grant is illustrated in the table below:

	Current Contract State Funding	Current Contract Federal Funding		Requested Additional State Funding	Requested Additional Federal Funding	Total Contract per Fiscal Year
FY17	\$	\$635,500		\$	\$	\$635,500
FY18	\$	\$635,500		\$	\$	\$635,500
FY19	\$	\$635,500		\$	\$	\$635,500
FY20	\$	\$635,500		\$	\$251,926	\$887,426
FY21	\$	\$635,500		\$	\$251,926	\$887,426
Total	\$	\$3,177,500				\$3,681,352

Analysis and Implications for Policy, Budget, Legislative Action, and Communications

Policy Implications: These funds support content and services to help meet federal and state requirements to consider assistive technology for each student with a disability who has an IEP.

Budget Implications: The project will be funded with federal IDEA Part B Discretionary funds.

Legislative Action: None.

Communication: ISBE will continue to coordinate with IATP in notifying school districts and special education cooperatives of the services available.

Pros and Cons of Various Actions

Pros: State Board approval allows the amended grant agreement to be executed in a timely manner so that funds can be utilized in FY 2020 and services can be delivered in order to provide continued device loans and evaluations for assistive technology to school districts and special education cooperatives to meet federal and state requirements for the consideration of the need for assistive technology for students with disabilities as part of the development of their IEPs.

Cons: If the funding increase is not approved, IATP will continue to struggle to meet the demand, evaluations will not be completed within the required timelines, and students with disabilities will not receive devices that will allow them equitable access to educational opportunities.

Superintendent's Recommendation

I recommend that the following motion be adopted:

The State Board of Education hereby authorizes the State Superintendent to increase the IDEA Part B Discretionary award to the Illinois Assistive Technology Program for the Illinois Assistive Technology Device Loan and Evaluation Program. The maximum amount of the award is not to exceed \$3,681,352 for the five-year grant cycle ending in FY 2021. Renewals will be contingent upon a sufficient appropriation and satisfactory performance in each preceding grant period.

Next Steps

Upon Board authorization, agency staff will increase funds for FY 2020 when such funds are released.

ILLINOIS STATE BOARD OF EDUCATION MEETING
April 17, 2019

TO: Illinois State Board of Education

FROM: Dr. Carmen I. Ayala, State Superintendent of Education 
Ralph Grimm, Advisor 

Agenda Topic: Request to release a Request for Sealed Proposals for Monitoring of Early Childhood Block Grant Prevention Initiative Programs (Birth to Age 3 Years)

Materials: None

Staff Contact(s): Jason Helfer, Ph.D., Deputy Superintendent, Teaching and Learning
Carisa Hurley, Director, Early Childhood

Purpose of Agenda Item

The Center for Teaching and Learning requests the Board to authorize the State Superintendent to release a Request for Sealed Proposals (RFSP) whereby one entity will be awarded a contract to provide monitoring and evaluation of the Early Childhood Block Grant (ECBG) Prevention Initiative (PI) programs. The amount of the contract will not exceed \$7 million over the five-year term of the contract.

Relationship to the State Board's Strategic Plan and Implications for the Agency and School Districts

The selected contractor will provide critical support through monitoring and evaluation of ECBG PI programs throughout the State of Illinois, with the exception of the City of Chicago. Providing support for high-quality PI programs through monitoring and evaluation creates the foundation for children to be reading at or above grade level when they reach third grade, to exceed expectations in mathematics in fifth grade, and to be ready for college and a career when they graduate from high school.

Every child in each public school system in the State of Illinois deserves to attend a system wherein...

- All kindergartners are assessed for readiness.
- Ninety percent or more of third-grade students are reading at or above grade level.
- Ninety percent or more of fifth-grade students meet or exceed expectations in mathematics.
- Ninety percent or more of ninth-grade students are on track to graduate with their cohort.
- Ninety percent or more of students graduate from high school ready for college and career.
- All students are supported by highly prepared and effective teachers and school leaders.
- Every school offers a safe and healthy learning environment for all students.

Background Information

ISBE is committed to supporting early childhood education to ensure that all Illinois children develop a strong foundation for learning. The School Code ([105 ILCS Section 5/2-3.89](#)) provides for grants through the ECBG to establish programs that offer coordinated services to families that have infants and toddlers who are identified to be at risk. These programs are referred to as Prevention Initiative programs. The aim of Prevention Initiative programs is to

provide voluntary, continuous, intensive, research-based, and comprehensive child development and family support services for expecting parents and families with children from birth to age 3 years to help them build a strong foundation for learning and to prepare children for later school success.

There are three types of PI programs: 1) Home Visiting Prevention Initiative Program, 2) Child Care Center-Based Prevention Initiative Program, and 3) Family Literacy Prevention Initiative Program. At this time, the main program models currently identified as meeting the criteria set forth in [105 ILCS Section 5/2-3.89](#) of the School Code include [Baby TALK](#), [Early Head Start](#), [Healthy Families America](#), and [Parents as Teachers](#). The Child Care Center-Based PI Program and the Family Literacy PI Program also implement all of the licensing standards of the Illinois [Department of Children and Family Services](#) for center-based care. All of the program models share common components, such as connections to community resources, group interactions, screenings, and individual family service planning/goal-setting processes. PI programs may be center-based (child care settings, family literacy programs) or provide home visitation services only.

PI funds are distributed to eligible applicants on a competitive basis. Eligible applicants include Regional Offices of Education, public school districts, university laboratory schools approved by ISBE, charter schools, area vocational centers, and public or private not-for-profit or for-profit entities with experience in providing educational, health, social and/or child development services to young children and their families. These entities can submit a proposal for the Prevention Initiative program for prenatal mothers and children birth to age 3 and their families.

The Illinois Early Learning Council provided recommendations to ISBE for the development of an enhanced and coordinated system for monitoring programs serving children birth to age 3 years and their families. The recommendations suggest the system should be designed to monitor the quality of programs, including:

- A. Maintaining fidelity to the program model;
- B. Fulfilling productivity expectations;
- C. Ensuring staff are appropriately qualified, trained, credentialed, and supervised; and
- D. Ensuring that outcome goals are met and that programs are having a positive impact on children and families. Specific areas of focus are child growth and development, parent/child bonding, family wellness, and parent self-sufficiency.

The recommendations regarding the monitoring system include drawing data from three sources of program level data:

- A. Reporting/data collection;
- B. Program self-assessments; and
- C. On-site monitoring visits.

The purpose of this RFSP is to select a contractor to conduct program monitoring and evaluations of PI programs using research-based tools to assess areas of program quality and a compliance checklist identified by ISBE to ensure compliance.

At least three research-based evaluation tools will be required to complete a thorough evaluation of PI programs. These include instruments to evaluate the program, home visits, and center-based classrooms. The evaluation tools and compliance checklist must align to and incorporate the requirements for the PI program as set forth in the agency's rules governing the Early Childhood Block Grant, [23 Illinois Administrative Code 235](#). Tools and checklists will need to assess both center-based and home visitation programs.

The fiscal year 2019 full, open competitive request for proposals process provided the opportunity to award PI funding to 145 programs throughout the State of Illinois that are located outside the City of Chicago. The selected contractor will work in consultation with ISBE staff members in the Early Childhood Division to serve as the entity to conduct program assessments of PI home visiting programs using a chosen research-based tool or the contractor may develop a research-based program evaluation tool and implement the Home Visit Rating Scales–Adapted and Extended.¹ In addition, the chosen entity will conduct program assessments of PI center-based programs using the Infant/Toddler Environment Rating Scale, Revised.² These assessments will assist with determining program improvement needs as well as professional development needs around the state.

Financial Background

The initial term of the Monitoring of Early Childhood Block Grant Prevention Initiative Programs (Birth to Age 3 Years) contract will be from July 1, 2019, through June 30, 2020. There will be four possible one-year renewals contingent upon sufficient appropriation and satisfactory performance in each preceding year. The estimated total costs, including renewal, will not exceed \$7 million. The contract will be awarded using a competitive process.

The financial background of this contract/grant is illustrated in the table below:

	Current Contract State Funding	Current Contract Federal Funding		Requested Additional State Funding	Requested Additional Federal Funding	Total Contract per Fiscal Year
FY20	\$	\$		\$1,400,000	\$	\$1,400,000
FY21	\$	\$		\$1,400,000	\$	\$1,400,000
FY22	\$	\$		\$1,400,000	\$	\$1,400,000
FY23	\$	\$		\$1,400,000	\$	\$1,400,000
FY24	\$	\$		\$1,400,000	\$	\$1,400,000
Total	\$	\$				\$7,000,000

Business Enterprise Program (BEP)

Note — ONLY contracts (RFSPs) will have BEPs. Grants (RFPs) will NOT have BEPs.

This solicitation will include a 20% BEP goal.

¹ Home Visit Rating Scales–Adapted and Extended: This measures the quality of the behaviors of a visitor during a home visit. Citation: Roggman, L. A., Cook, G. A., & Jump Norman, V. K., Christiansen, K., Boyce, L. K., & Innocenti, M. S. (2008). Home Visit Rating Scales (HOVRS). In L. A. Roggman, L. K. Boyce, and M. S. Innocenti, Developmental Parenting: A Guide for Early Childhood Practitioners (pp. 209-217).

² Infant/Toddler Environment Rating Scale, Revised: This measures both environmental provisions and teacher-child interactions that affect the broad developmental milestones of infants and toddlers, including language, cognitive, and social-emotional and physical development, as well as health and safety (Center-Based ONLY). Citation: Harms, T., Cryer, D., & Clifford, R. M. (1990). Infant/toddler environment rating scale. New York: Teachers College, Columbia University.

Analysis and Implications for Policy, Budget, Legislative Action, and Communications

Policy Implications: Not applicable.

Budget Implications: This RFSP is funded by the Early Childhood Block Grant funds.

Legislative Action: Not applicable.

Communication: Not applicable.

Pros and Cons of Various Actions

Pros: Approval of this request will allow program monitoring to continue.

Cons: The rules under 23 Illinois Administrative Code 235 (235.67) state that each program shall be monitored on site at least once every four years to determine the extent to which it is complying with all operational requirements and to assess the quality of the developmental and/or educational components offered. Not approving this request will result in ISBE not being in compliance with 23 Illinois Administrative Code Part 235.

Superintendent's Recommendation

I recommend that the following motion be adopted:

The State Board of Education hereby authorizes the State Superintendent to release an RFSP and award a contract to the successful offeror to procure services for program monitoring for quality and compliance of Prevention Initiative programs. The initial term of the contract will begin July 1, 2019, and extend through June 30, 2020. There will be four possible one-year renewals contingent upon sufficient appropriation and satisfactory contractor performance in each preceding contract year. The estimated contract total costs, including renewal, will not exceed \$7 million.

Next Steps

Upon Board authorization, agency staff will present the RFSP to the Chief Procurement Office (CPO) for review and publication. Upon approval from the CPO, agency staff will release an RFSP in accordance with the approved motion. After all proposals are evaluated, agency staff will award a contract to the successful offeror.

ILLINOIS STATE BOARD OF EDUCATION MEETING
April 17, 2019

TO: Illinois State Board of Education

FROM: Dr. Carmen I. Ayala, State Superintendent of Education 
Ralph Grimm, Advisor 

Agenda Topic: Illinois Science Assessment Blueprint

Materials: Report from the Illinois Science Assessment Steering Committee

Staff Contact(s): Mary Reynolds, Executive Director, Innovation and Secondary Transformation
A. Rae Clementz, Director, Assessment and Accountability

Purpose of Agenda Item

The Assessment and Accountability Division requests the Board to authorize the State Superintendent to approve the proposed science assessment blueprint¹ at grades 5, 8, and 11 for a fully redesigned Illinois Science Assessment (ISA). This blueprint represents a set of principles and design constraints for the assessment and will serve as the foundation for science assessment item-writing and test development for school year 2019-20 and future years of better aligned assessment administration.

Relationship to the State Board's Strategic Plan and Implications for the Agency and School Districts

The blueprint being proposed is for the Illinois Science Assessment. There is no direct mention of science in the agency's goals; however, a students are expected to demonstrate competency in science in order to graduate from high school ready for college and career.

Every child in each public school system in the State of Illinois deserves to attend a system wherein...

- Ninety percent or more of students graduate from high school ready for college and career.

Approval of this blueprint will enable ISBE to move forward with test development in ways that produce results that are more useful to educators and parents. The blueprint is developmentally appropriate for students and will help Illinois meet federal accountability assessment requirements. This decision would impact the approximately 440,500 students who would take the redesigned assessment each year -- approximately 147,500 students each in grades 5 and 8 and approximately 145,500 students in grade 11, as well as all students who benefit from Title I funds.

Background Information

In 2014, Illinois adopted the Illinois Learning Standards for science, which are based on Next Generation Science Standards (NGSS). The standards envision science performance

¹ A test blueprint defines the coverage of standards on a test, often communicated as a number or percentage of test items per standard or domain.

expectations as the ability to employ disciplinary core ideas, scientific and engineering practices, and cross-cutting concepts to solve scientific problems.

Test blueprints represent a series of intentional decisions and negotiations about what is important to assess on and how best to do it. This blueprint represents a shared set of principles and design constraints developed by the Illinois Science Assessment Steering Committee (ISASC)². The committee is highly diverse, composed of 59 members representing nationally recognized science and assessment experts, original NGSS contributors, statewide school and district administrators, curriculum and instruction leaders, teachers, higher education, ISBE, and not-for-profit organizations related to science and the NGSS.

The work of the ISASC in this memo is incredibly timely. On January 3, 2019, Illinois received its peer review findings. As expected³, the ISA administered in 2015-18 did not meet the federal assessment requirements, and the U.S. Department of Education (ED) stated that ISBE must have *a new or substantially revised general science assessment in the 2019-20 school year*. The work of the ISASC is directly aligned to federal assessment peer review requirements and reflects the values and expertise of Illinois science practitioners. Approval of this blueprint will enable ISBE to comply with this directive.

In recent conversations with ED about how best to remedy the finding, ED expressed support for the general structure of the proposed blueprint. The department encouraged ISBE to collaborate with other states to license existing items that meet the specifications of the committee-developed blueprint while ISBE builds its own bank of state-developed items. The recommendation ensures Illinois has continuous science results for use in our accountability system and complies with the requirement to annually assess science, while honoring and implementing the work of the committee. Adoption of this blueprint at this time ensures compliance during the review of the entire state assessment system included in the requested P-12 Assessment Alignment Evaluation.

The redesigned science test will measure the full range of the Illinois Learning Standards for science, but will not assess every performance expectation on any one test. Performance expectations representing all three science disciplines and all eight Science and Engineering Practices (SEPs) will be sampled to fill the blueprint. The committee's blueprint emphasizes the standard's cross-cutting focus on science disciplines and practices. Tables 1 and 2 are the proposed blueprints⁴, showing the range of items on each test aligned to either a discipline or

² The work of the committee and the blueprint are described at a high level in this memo. Attachment A provides a full description of the committee's work and more detailed descriptions of the blueprint, item specifications, and test structure.

³ ED cited ISBE on April 20, 2015, for failure to administer a science assessment and placed the state's Title I Part A funds on "high risk" status. ISBE entered into an item-sharing agreement with the Office of the State Superintendent in the District of Columbia, but ED did not approve ISBE's plan until late fall of the 2015-16 school year because the administration of an end-of-course biology assessment in high school would not fully meet the federal testing requirements. Approval was granted in light of the Illinois budget crisis; however, the lack of a state budget at the time significantly delayed ISBE's ability to enter into contracts with vendors to create and administer the ISA.

⁴ There is combined, a two-dimensional representation of Tables 1 and 2 in the full report that better reflects the consensus of the committee on the dimensionality of the blueprint. However, there were concerns that the detailed specification of items Table 3's cells might limit the item writing and forms construction process. To provide additional flexibility during the development process, the third table was collapsed into Tables 1 and 2.

one of three sets of SEPs. The blueprint is further divided by question type. It separates questions with a clear right and wrong answer and questions with multiple right answers and degrees of “correctness⁵.” The difference in question type impacts item-writing and test construction.

Table 1. Test Blueprint by Discipline

Reporting groups		Grade 5: 1 correct	Grade 5: 1+ correct	Grade 8: 1 correct	Grade 8: 1 correct	Grade 11: 1 correct	Grade 11: 1 correct
Engineering Technology Application Science	Physical Science	13-16	3-6	13-16	3-6	15-21	3-6
	Life Science	13-16	3-6	13-16	3-6	15-21	3-6
	Earth and Space Science	13-16	3-6	13-16	3-6	15-21	3-6
Total Items in Test		40-45	12-15	40-45	12-15	50-60	12-15

Table 2. Test Blueprint by Science and Engineering Practice Set

Reporting groups		Grade 5: 1 correct	Grade 5: 1 correct	Grade 8: 1 correct	Grade 8: 1 correct	Grade 11: 1 correct	Grade 11: 1 correct
Cross Cutting Concepts	Total Items for SEP Set 1	14-18	4-6	14-18	4-6	17-23	4-6
	Total Items for SEP Set 2	14-18	4-6	14-18	4-6	17-23	4-6
	Total Items for SEP Set 3	11-13	3-4	11-13	3-4	12-18	3-4
Total Items in Test		40-45	12-15	40-45	12-15	50-60	12-15

Note: Tables 1 and 2 represent different mappings of the same set of multi-dimensional items. Their total rows count the same sets of items and should not be added together.

The blueprint is intended to provide a score to individual students and parents that represents a student’s performance on all dimensions of the range of NGSS standards from grades K-5, 6-8, and 9-11. The blueprint is designed to provide -- at the school or district level, depending on the number of students tested -- six sub-scores⁶ that represent student performance in the aggregate: one sub-score for each science discipline and one sub-score for each set of SEPs.

Financial Background

No new funds are being requested to support this work. The financial background of this contract/grant is illustrated in the table below:

⁵ See the attached report for a more detailed description of items with 1 correct answer (i.e., dichotomous) and multiple correct answers (i.e., non-dichotomous items), as well as other relevant item specifications

⁶ The committee agreed that it would be ideal to report out on each SEP individually; however, the number of test questions needed to achieve a sufficient level of reliability makes this level of reporting impractical at this time. Over time, given sufficient development of the item bank, designs that would support reporting on each SEP individually will be revisited.

	Current Contract State Funding	Current Contract Federal Funding		Requested Additional State Funding	Requested Additional Federal Funding	Total Contract per Fiscal Year
FY18	\$1,733,134	\$286,036				\$2,019,170
FY19	\$2,448,975	\$2,448,975		\$0	\$0	\$4,897,950
FY20	\$2,481,310	\$2,481,310		\$0	\$0	\$4,962,620
FY21	\$2,250,000	\$2,250,000		\$0	\$0	\$4,500,000
FY22	\$2,250,000	\$2,250,000		\$0	\$0	\$4,500,000
Total	\$11,163,419	\$9,716,321				\$20,879,740

Analysis and Implications for Policy, Budget, Legislative Action, and Communications

Policy Implications: The ISA is a required federal accountability assessment under the Every Student Succeeds Act. Failure to comply with the ED directive that ISBE must have a new or substantially revised general science assessment in place to begin administering in the 2019-20 school year will put approximately \$675 million of federal funds at risk.

Budget Implications: This work has been envisioned and budgeted for in previous fiscal years. Approval of this blueprint does not impact that budgeting. The funding source is a combination of federal assessment funds and the state Student Assessment line item.

Legislative Action: No legislative action is needed.

Communication: After Board approval, ISBE will begin recruiting collaborators to develop additional test specification documents, develop a curriculum for training item writers, facilitate item-writing sessions, and train a pool of item writers across the state. The committee will continue to meet to discuss broad communication plans and develop specific supporting documents to implement over the next year regarding the development of the redesigned ISA.

Pros and Cons of Various Actions

Pros: This blueprint will improve science assessment by providing administrators and teachers useful information about student science competency. Providing better information to educators and administrators will help improve science learning throughout the state for the greatest number of students in the most significant ways. Approval of this blueprint will enable the timely training of item writers and timely item-writing in order to implement a high-quality science assessment for field testing in the 2019-20 school year. This will allow us to comply with federal requirements to field a new or substantially revised general science assessment in the 2019-20 school year and will be constructive to the requested P-12 Assessment Alignment Evaluation..

Cons: Delay in approval of this blueprint will delay recruitment and training of item writers and delay development of items. This places ISBE at risk of being out of compliance with the ED directive that ISBE must have a new or substantially revised general science assessment in place to begin administering in the 2019-20 school year. This places receipt of Title I Part A funding, which in 2019 was approximately \$675 million, at risk.

Superintendent's Recommendation

I recommend that the following motion be adopted:

The State Board of Education hereby authorizes the State Superintendent to adopt the proposed blueprint that guides the development of the next iteration of the Illinois Science Assessment.

Next Steps

Upon Board authorization, agency staff will begin recruiting collaborators to develop additional test specification documents, develop a curriculum for training item writers, facilitate item-writing sessions, and train a pool of item writers across the state. The committee will continue to meet to discuss broad communication plans and develop specific supporting documents to implement over the next year regarding the development of the redesigned ISA.

ILLINOIS STATE BOARD OF EDUCATION MEETING
April 17, 2019

TO: Illinois State Board of Education

FROM: Dr. Carmen I. Ayala, State Superintendent of Education
Stephanie Jones, General Counsel

Agenda Topic: 2019 Legislation

Materials: None

Staff Contact(s): Amanda Elliott, Co-Director, Legislative Affairs

Purpose of Agenda Item

The purpose of the agenda item is to give an update to the Board on the 2019 Legislative Session.

Relationship to the State Board's Strategic Plan and Implications for the Agency and School Districts

The Legislative Agenda will support changes that align with the goals identified within the Board's Strategic Plan.

Every child in each public school system in the State of Illinois deserves to attend a system wherein...

- All kindergartners are assessed for readiness.
- Ninety percent or more of third-grade students are reading at or above grade level.
- Ninety percent or more of fifth-grade students meet or exceed expectations in mathematics.
- Ninety percent or more of ninth-grade students are on track to graduate with their cohort.
- Ninety percent or more of students graduate from high school ready for college and career.
- All students are supported by highly prepared and effective teachers and school leaders.
- Every school offers a safe and healthy learning environment for all students.

Hot Topics

Teacher Shortage

The General Assembly has been discussing issues related to the teacher shortage for the last several years. Legislation has been signed into law that reduces barriers for licensure, including allowing for out-of-state reciprocity. The conversation has recently focused on teacher testing as a requirement for licensure. Four bills are currently active that make changes to teacher testing.

As amended by HA 5, HB 423 (Scherer) eliminates the test of basic skills requirement through June 30, 2025 and requires ISBE to evaluate cut scores for the content area test. Effective immediately.

HB 256 (Guzzardi) Stipulates that student teacher candidates may not be required to videotape himself or herself in a classroom setting. Effective immediately.

HB 2056 (Parkhurst) eliminates the test of basic skills requirement. Effective immediately.

HB 2932 (Smith) eliminates the test of basic skills requirement. Effective immediately.

SB 1952 (Manar) Eliminates test of basic skills. Also increases the cap for end-of-year salary increases from 3 percent to 6 percent, allows student teachers to be paid, and allows teachers who teach in Tier 1 school district to apply for a refund of edTPA fees.

ISBE Initiatives

Below are legislative initiatives of the State Board of Education:

HB 2898 (Davis) Amends the School Construction Law. Creates a new process by which districts would apply for school construction funding once it becomes available. Effective January 1, 2020.

HB 3479 (Crespo) / SB 2044 (Bertino-Tarrant) Amends the School Code to clean up procedures regarding educator misconduct so the agency can prioritize and expedite action related to the most serious offenses. The proposal would include changes to background checks and language that will allow the agency to temporarily suspend a license before a conviction is made. Many of these changes are included in SB 456 (Martinez).

SB 1901 (Weaver) Amends the School Code. Makes cleanup changes in the Licensure Article related to educator fees and educator testing. Effective immediately.

SB 2075 (Lightford) Amends the School Code. This is an initiative of the State Board. Lowers the compulsory school age from 6 to 5 years of age beginning with the 2020-21 school year. Requires all school districts to establish kindergarten for the instruction of children who are 5 years of age or older. Effective January 1, 2020.

SB 2096 (Manar/Stuart) Amends the School Code and includes changes related to Textbook Loan Program and Evidence-Based Funding (EBF) to prevent and/or address audit findings.

Tracked Legislation

Note that some of the items below are also listed within Hot Topics and may appear in multiple categories.

Below is a listing of legislation the agency is tracking. Unless otherwise noted, the bills listed below have passed, or are anticipated to pass the chamber of origin by the deadline (April 12, 2019).

Teacher Quality

Licensure

As amended by HA 5, HB 423 (Scherer) eliminates the test of basic skills requirement through June 30, 2025 and requires ISBE to evaluate cut scores for the content area test. Effective immediately.

HB 256 (Guzzardi) Stipulates that student teacher candidates may not be required to videotape himself or herself in a classroom setting. Effective immediately.

HB 2056 (Parkhurst) eliminates the test of basic skills requirement. Effective immediately.

HB 2605 (Crespo/Bertino-Tarrant) Amends the Children with Disabilities Article of the School Code. With regard to the speech-language pathologist provision, provides that a Professional Educator License with a school support personnel endorsement for non-teaching speech-language pathologist shall be issued to a speech-language pathologist who (i) holds a regular license as a speech-language pathologist pursuant to the Illinois Speech-Language Pathology and Audiology Practice Act and (ii) holds a current Certificate of Clinical Competence in speech-language pathology from the American Speech-Language-Hearing Association. Effective January 1, 2020.

HB 2932 (Smith) eliminates the test of basic skills requirement. Effective immediately.

SB 1272 (Rezin) Amends the Children with Disabilities Article of the School Code. Provides that if a speech-language pathologist holds a regular state license as a speech-language pathologist, he or she does not need to meet other requirements to be issued a Professional Educator License with a school support personnel endorsement for non-teaching speech-language pathologist. Effective immediately.

SB 1901 (Weaver) Amends the School Code. This is an initiative of the State Board. Makes cleanup changes in the Licensure Article. Effective immediately.

SB 1952 (Manar/Stuart) Eliminates test of basic skills. Also increases the cap for end-of-year salary increases from 3 percent to 6 percent, allows student teachers to be paid, and allows teachers who teach in Tier 1 school district to apply for a refund of edTPA fees.

Preparation

HB 0035 (Mayfield/Martinez) / SB 244 (Martinez/Mayfield) Amends the Grow Your Own Teacher Education Act. Makes changes to the definitions of "cohort," "eligible school," and "hard-to-staff school," and defines "dual credit course." Provides that Grow Your Own Illinois (rather than the Board of Higher Education) shall administer the Grow Your Own Teacher Education Initiative as a grant competition to fund consortia that will carry out Grow Your Own Teacher preparation programs. Effective immediately.

SB 1460 (Manar/Stuart) Amends the School Code. Provides that priority in the distribution of funds appropriated for the Illinois Teaching Excellence Program must be given to a qualified educator employed by an Organizational Unit assigned to Tier 1 under the EBF formula of the Code. Effective January 1, 2020.

Salary / Return to Work

HB 1472 (Davidsmeyer/Bertino-Tarrant) Amends the Downstate Teacher Article of the Illinois Pension Code. Changes the ending date of the employment from no later than June 30, 2019, to no later than June 30, 2021, in the provision defining "eligible employment" for the purpose of allowing a teacher to return to teaching in subject shortage areas without impairing his or her retirement status or retirement annuity. Effective immediately.

HB 2078 (Stuart/Manar) / SB 0010 (Manar/Stuart) Amends the School Code. Requires the salaries of teachers to be no less than \$40,000 by the 2023-24 school year. Provides for a four-year phase-in period beginning with the 2020-21 school year. Effective January 1, 2020.

SB 1584 (Aquino/Ortiz) Amends the Chicago Teacher Article of the Illinois Pension Code. Increases to 120 days (instead of 100 days) the number of days a service retirement pensioner

who is re-employed as a teacher may work without having his or her pension canceled for school years beginning on or after July 1, 2019. Makes conforming changes. Effective immediately.

Renewal / Fees

HB 0355 (Batinick/McConchie) Amends the School Code. Allows professional development for educator license renewal to provide training on inclusive practices in the classroom that examine instructional and behavioral strategies that improve academic and social-emotional outcomes for all students, with or without disabilities. Effective January 1, 2020.

Evaluations

HB 0247 (Carroll/Harmon) Amends the School Code. Applies licensure and evaluation requirements to driver education instructors employed at facilities contracted by school districts to provide driver education to students.

SB 1213 (Lightford) Amends the School Code. Creates a local appeals process for unsatisfactory evaluations.

Background Checks

HB 2982 (Swanson) Amends the School Code. Provides that a regional superintendent may disclose to the State Board of Education whether an applicant seeking employment as a substitute teacher with a school district has been issued a certificate based on a criminal history records check or check of the Statewide Sex Offender Database or Statewide Murderer and Violent Offender Against Youth Database made by the superintendent. Makes other changes concerning the Statewide Murderer and Violent Offender Against Youth Database. Effective immediately.

Charter Schools

HB 2100 (Welch) / SB 1226 (Holmes) Amends the State Finance Act and the Charter Schools Law of the School Code. Provides that on July 1, 2020, the State Charter School Commission is abolished and the terms of all members end. Provides that all of the powers, duties, assets, liabilities, contracts, property, records, and pending business of the commission are transferred to the State Board of Education on that date. Removes the appeal process and provides that final decisions of a local school board are subject to judicial review under the Administrative Review Law. Effective January 1, 2020.

HB 3659 (Ortiz/Jones) Amends the Charter Schools Article of the School Code. Provides that, no later than one year after the effective date of the amendatory Act, a charter school's board of directors or other governing body must include at least one parent or guardian of a pupil currently enrolled in the charter school who may be selected through the charter school or a charter network election, appointment by the charter school's board of directors or other governing body, or by the charter school's Parent Teacher Organization or its equivalent. Effective January 1, 2020.

Child Abuse

HB 3304 (Crespo) Amends the Children's Advocacy Center Act. Provides that schools in a county with an accredited Children's Advocacy Center shall not proceed with interviews of a student regarding an alleged incident of sexual abuse, regardless of whether the student is a victim, witness, or alleged perpetrator, until the school receives written approval from an appropriate law enforcement agency or the Department of Children and Family Services. Effective July 1, 2019.

HB 3305 (Crespo) Amends the School Code. Creates the Make Sexual Abuse Fully Extinct Task Force to address issues concerning the sexual abuse of students in school-related settings. Provides that on or before January 1, 2020, the Task Force must report the findings of its review to the Governor and the General Assembly, at which time the Task Force is dissolved. Specifies what the report must include. Repeals the provision on July 1, 2020. Effective immediately.

HB 3687 (Harper) Amends the Code of Criminal Procedure of 1963. Provides that upon commencement of a prosecution for a sex offense against a person known to be an employee of a school, the state's attorney shall immediately provide the superintendent of schools or school administrator that employs the employee with a copy of the complaint, information, or indictment. Effective immediately.

SB 456 (Martinez) Amends the School Code. Includes many provisions from ISBE and CPS educator misconduct bills. Cleans up procedures regarding educator misconduct so the agency can prioritize and expedite action related to the most serious offenses. Allows the agency to temporarily suspend a license before a conviction is made. Effective January 1, 2020.

SB 1239 (Morrison/Gabel) Amends the Abused and Neglected Child Reporting Act. Provides that any report received by the Department of Children and Family Services alleging the abuse or neglect of a child by a person who is not the child's parent, a member of the child's immediate family, a person responsible for the child's welfare, an individual residing in the same home as the child, or a paramour of the child's parent shall immediately be referred to the appropriate local law enforcement agency and state's attorney for consideration of criminal investigation or other action. Effective January 1, 2020.

SB 1418 (Lightford) Amends the Children's Advocacy Center Act. Provides that consent is not required for a forensic interview to be electronically recorded and that failure to record does not render a forensic interview inadmissible. Provides that nothing in the Act shall be construed to limit or prohibit electronically recorded forensic interviewing in accordance with provisions concerning surveillance and investigations in the Criminal Code of 2012 and Code of Criminal Procedure of 1963. Effective January 1, 2020.

SB 1778 (Morrison) Amends the Abused and Neglected Child Reporting Act. Removes the list of mandated reports under the Act and instead lists several categories of professionals required to report suspected child abuse and neglect to the Department of Children and Family Services. Provides that nothing in the Act requires a child to come before a mandated reporter in order for the reporter to make a report of suspected child abuse or child neglect. Requires the department to seek assistance from businesses and organizations to raise awareness about child abuse and child neglect and the department's statewide toll-free child abuse hotline. Effective January 1, 2020.

SB 2044 (Bertino-Tarrant) / HB 3479 (Crespo) Amends the School Code. This is an initiative of the State Board. Cleans up procedures regarding educator misconduct so the agency can prioritize and expedite action related to the most serious offenses. Allows the agency to temporarily suspend a license before a conviction is made. Effective January 1, 2020.

Postsecondary and Workforce Readiness

HB 0027 (Thapedi) Creates the Vocational Academy Opportunity Act. Creates two residential vocational academies, one located in Cook County and the other in a downstate county. Effective January 1, 2020.

HB 0037 (Mayfield/Link) Amends the School Code. Makes the State Seal of Biliteracy available to both public and nonpublic high school graduates (rather than public high school graduates only) who have attained a high level of proficiency in one or more languages in addition to English and have met the criteria to obtain the State Seal of Biliteracy. Makes conforming changes. Effective January 1, 2020.

HB 0817 (Welch) Amends the School Code. Creates a grant program (subject to appropriation) to support computer science education in schools. Requires the State Board to include computer science course information in the Report Card. Effective immediately.

HB 2549 (Lilly) Creates the Roundtable on Educational Opportunity and Development, which will be a permanent group. It is tasked with expanding educational opportunities and develop sources of private funding for 1) developing business ethics curriculum; 2) promoting funding of the arts; 3) establishing and funding global travel programs; 4) funding trips to museums; 5) developing a before-school, in-school, or after-school drama therapy program that is designed for vulnerable youth with histories of exposure to familial violence and other issues; and 6) developing a school model for students in kindergarten through grade 6 that integrates an identity-affirming pedagogy with a rigorous, intentional curriculum and that utilizes a no-nonsense nurturing framework and prioritizes arts education. Effective immediately.

HB 2822 (West/Stadelman) Amends the School Code. Provides that the State Board of Education's school Report Cards must include information regarding career and technical education opportunities offered to students in schools and districts. Effective July 1, 2020.

HB 2868 (Scherer) Amends the School Code. Requires the State Board of Education to develop a work-based learning database to help facilitate relationships between school districts and businesses and expand work-based learning in this state. Defines "work-based learning." Effective immediately.

HB 3652 (Edly-Allen/Bush) Amends the School Code. Provides that, in assisting all students with a college or postsecondary education plan, a school counselor must include a discussion on all postsecondary education options, including four-year colleges or universities, community colleges, and vocational schools. Effective immediately.

SB 0059 (Bertino-Tarrant) Amends the Dual Credit Quality Act. Provides that an institution may not collect fees from a high school student enrolled in a dual credit course in excess of what the institution needs per student to administer a dual credit program. Provides that any fees collected from the high school student may not be used for any purpose other than administering the dual credit program. Effective immediately.

SB 1212 (Lightford) Creates the Course Equity Act. Defines terms. Requires the State Board of Education to establish a Course Equity Program in which any public or nonpublic school student in this state may enroll in a Course Equity Program course, provided that the student has completed all applicable prerequisite course requirements. Effective immediately.

SB 1498 (Bennett/Costello) Amends the School Code. Provides that, subject to appropriation, the State Board of Education must develop an Agricultural Education Pre-Service Teacher Training Program beginning at the secondary level that provides grants. Provides that the funds provided by the State Board may be used to support (i) a stipend not to exceed \$7,500 to be distributed in monthly installments for a non-traditional agricultural education teaching student or a pre-service teaching student for work completed under the Training Program, (ii) lodging for a pre-service training student, (iii) reimbursement for meals for the pre-service teaching student, (iv) reasonable costs charged by a participating Illinois agricultural company, or (v) any educational costs related to the Training Program. Effective immediately.

SB 1626 (Weaver) Amends the School Code. Provides that a qualified student may take any online course for academic credit if the course (i) aligns with the Illinois Learning Standards, (ii) meets or exceeds the same standards as course offerings of the school district, and (iii) is taught by an instructor who holds a Professional Educator License. Provides that a school district retains the right to deny credit for an online course based on course appropriateness, alignment with the high school curriculum, cost, or student academic progress. Effective immediately.

SB 2046 (Brady) Amends the School Code. Provides that each school district that maintains a secondary school must offer an early college high school program for its secondary school students to be completed by the student within two school years. Defines "early college high school program." Provides that a student enrolled in an early college high school program is exempt from the payment of any registration, tuition, or laboratory fees charged by an institution of higher learning. The school district is responsible for all costs associated with the program. Effective January 1, 2020.

SB 2091 (Aquino) Amends the Higher Education Student Assistance Act. Provides that, beginning with the 2019-20 academic year, the Illinois Student Assistance Commission must implement and administer a program to award Early Childhood Workforce Free College grants to all eligible child care workers seeking an associate or bachelor's degree from a public institution or a regionally accredited, online-only early childhood education degree program. Amends the State Finance Act to create the Early Childhood Workforce Free College Fund. Effective immediately.

SB 2122 (Ellman/Costa Howard) Amends the Public Community College Act. Provides for legislative findings. Provides that, subject to appropriation, the Illinois Community College Board shall establish a community college apprenticeship grant program to expand opportunities for credit and non-credit education and training leading to high-demand jobs through apprenticeship programs offered in partnership with a community college and a local business or industry. Effective immediately.

Safe and Healthy Climate

HB 0160 (Flowers/Collins) Amends the Cannabis Control Act. Provides that enhanced penalties for delivering cannabis in a school or on school property does not apply to a violation that occurs in or on the grounds of a building that is designated as a school but is no longer operational as a school. Effective immediately.

HB 0190 (Ford) Amends the School Code. Requires school districts to provide parents or guardians of at-risk students information about appropriate and available community-based or in-school support services. Effective immediately.

HB 0242 (Flowers) Creates the Lead in Schools Reporting Act. Provides that on an annual basis the Department of Public Health, in coordination with local departments of public health serving the City of Chicago, shall conduct specified lead testing at public school facilities within the city. Provides that the results from such testing shall be transmitted to the State Board of Education. Provides that the department shall notify the Board if a detected lead level meets a level that the department deems unsafe. Amends the School Code. Provides that school Report Cards for cities with populations in excess of 500,000 shall include lead testing results and that students in such districts may transfer from one attendance center to another attendance center within or outside of the district if any lead levels at his or her current attendance center meet a level that the department deems unsafe. Makes other changes to provisions concerning transfers to specified attendance centers. Effective January 1, 2020.

HB 1475 (Bryant/Morrison) Creates the Seizure Smart School Act. Requires the parent or guardian of a student with epilepsy who seeks assistance with epilepsy-related care in a school setting to submit a seizure action plan with the student's school. Effective January 1, 2020.

HB 1561 (Crespo) Amends the Freedom of Information Act. Exempts records concerning the work of a school district's threat assessment team from the Act. Effective immediately.

HB 2084 (Welch/Mulroe) Amends the School Code. Creates the Safe Schools and Healthy Learning Environments Grant Program to promote school safety and healthy learning environments by providing schools with additional resources to implement restorative interventions and resolution strategies as alternatives to exclusionary discipline. Effective January 1, 2020.

HB 2188 (Manley) Amends the School Code. With regard to the required health examination, provides that the social and emotional screening must include questions on a child's medical history that pertain to the mental health issues of his or her family and any other matter that could impact the child's future mental health. Effective immediately.

HB 2234 (Harper) / SB 1189 (Holmes) Amends the School Code. Requires a certain number of minutes of physical education each week for students. Provides that an approved waiver from or modification to a physical education mandate may remain in effect for a period not to exceed two school years and may be renewed no more than two times upon application by an eligible applicant. Makes changes regarding physical education. Effective July 1, 2019.

HB 2627 (Kifowit) Amends the School Code. Provides that a student may not be questioned or detained at a school site at which students are detained in connection with criminal charges or allegations, taken into custody, or engaged with law enforcement personnel without the presence of the student's parent or guardian, a school social worker, or a licensed mental health professional. Effective immediately.

HB 2668 (Robinson) Amends the School Code. Requires the State Board of Education to develop child opportunity zones as a means to deliver comprehensive and coordinated social services at or near schools in this state that are related to specific community needs and that will ultimately increase student performance in schools in the community. Effective January 1, 2020.

HB 3086 (Lilly) Amends the School Code. Provides that a school board shall require its schools to either connect at-risk students with anger management classes offered in the community or conduct their own anger management classes for at-risk students. Provides that if the school

board requires a school to conduct these classes, the classes do not have to be implemented until the beginning of the 2021-22 school year. Effective immediately.

HB 3244 (Demmer) Amends the Counties Code. Provides that counties may impose a tax to be used exclusively for school facility purposes, school resources officers, or mental health professionals (rather than exclusively for school facility purposes). Adds referendum language to levy, reduce, or discontinue the tax. Amends the Innovation Development and Economy Act and the School Construction Law to make conforming changes. Effective immediately.

HB 3432 (Lilly) Amends the School Code. Requires each school district to maintain an on-site trauma kit at each school of the district for bleeding emergencies. Provides that a school board shall conduct in-service training at least once every two years for all school district employees on the methods to respond to trauma. Effective immediately.

SB 1250 (Murphy/Villa) Amends the School Code. Allows for the self-administration of medication when a student has a 504 Plan and other requirements are met. Effective January 1, 2020.

SB 1371 (Rose/Brady) Amends the School Code. Defines "temporary door-locking device." Provides that, upon submitting an application to the regional superintendent of schools, a school district may obtain a temporary door-locking device for use on a school building. Provides that the device shall be engaged for a finite period of time in accordance with the school district's school safety plan adopted under the School Safety Drill Act. Provides that a school district with an approved temporary door-locking device shall conduct an in-service training program for staff members on the proper use of the device. Effective January 1, 2020.

SB 1658 (Munoz) / HB 2609 (Ford) Amends the School Code. Subject to appropriation, allows the State Board to issue grants to school districts to support school safety and security. Effective January 1, 2020.

SB 1731 (Koehler) Amends the School Code. Provides that an in-service training program on the warning signs of mental illness and suicidal behavior in youth must utilize evidence-based training that educates the participants on (i) recognizing the signs and symptoms of mental illness and substance use disorders, including common psychiatric conditions such as schizophrenia, bipolar disorder, major clinical depression, and anxiety disorders and common substance use disorders such as opioids and alcohol; (ii) providing referrals to mental health or substance use disorder services or other support to individuals in the early stages of developing a mental illness or substance use disorder, recommending resources available in the community for individuals with a mental illness or substance use disorder, and recommending any other relevant resources; and (iii) ensuring the safe de-escalation of crisis situations involving individuals with a mental illness. Provides that a school district may utilize the Mental Health First Aid training program to provide the training. Effective January 1, 2020.

SB 2124 (Rose) Amends the School Code. Adds pneumatic guns, spring guns, paint ball guns, and BB guns that have specified features and that are brought to school, any school-sponsored activity or event, or any activity or event that bears a reasonable relationship to school to the list of objects for which a student shall be expelled for a period of not less than one year. Effective immediately.

Transportation

HB 0040 (Flowers) Amends the School Code. Provides that notwithstanding any other provision of law to the contrary, beginning with the 2019-20 school year, each school board must provide free transportation to and from the assigned public school in the school district for any pupil who possesses a valid school identification card issued by that school. Makes legislative findings. Effective July 1, 2019.

SB 1492 (Anderson/Demmer) Amends the Illinois Vehicle Code. Provides that provisions restricting the transportation of students to certain vehicles does not apply to any motor vehicle of the first division or the second division while that vehicle is being operated by specified entities for the purpose of transporting students to or from any agrarian-related school activity. Effective immediately.

Special Education

HB 0424 (Hernandez/Martinez) Amends the School Code. Requires the State Board to adopt rules to establish the criteria, standards, and competencies for bilingual language interpreters who attend Individualized Education Program meetings. Also requires ISBE to maintain a database of registered bilingual language interpreters. Effective January 1, 2020.

HB 3302 (Crespo) Amends the Children with Disabilities Article of the School Code. Provides that, for the Chicago School District only, a complainant has no less than two years following the creation of the State Board of Education's compensatory education plan and notification of that plan to parents and guardians of impacted children to file a complaint concerning delays and denials of special education services in the 2016-17 or 2017-18 school years. Effective July 1, 2019.

HB 3586 (Crespo) Amends the Children with Disabilities Article of the School Code. Provides that, for the Chicago School District only, the school district shall, in collaboration with its primary office overseeing special education policies, publish on the school district's publicly available website any proposed changes to its special education policies, which must be available at least 45 days before the adoption of that policy change. This will begin with the 2019-20 school year. Provides that the State Board of Education must (rather than may) create a telephone hotline to address concerns regarding the provision of special education services in a school district. Makes other changes. Effective July 1, 2019.

SB 0209 (Bertino-Tarrant) Amends the School Code. With regard to special education joint agreements, provides that under no circumstances may a petition for withdrawal from a joint agreement be presented to other member districts less than 18 months from the date of the proposed withdrawal. Provides that each withdrawing district shall develop a comprehensive plan that includes the administrative policies and procedures outlined in specified special education rules of the State Board of Education and all relevant portions of the federal Individuals with Disabilities Education Act. Effective immediately.

SB 1757 (Bertino-Tarrant) Amends the Children with Disabilities Article of the School Code. Provides after June 30, 2024, no payments may be made by a school district for amounts in excess of \$4,500 for children who have been placed in a program in which the actual per pupil costs of tuition for special education and related services based on program enrollment exceed \$4,500. With regard to the supervision of special education buildings and facilities, provides that beginning with fiscal year 2020 through FY 2025, the state must fund all necessary expenses related to educating children with excess costs who attend certain public schools. The state must reimburse all costs in excess of two times a district's per capita tuition charge for educating

children who attend certain schools and programs in FY 2026 and each fiscal year thereafter. Effective July 1, 2019.

School Districts

HB 2267 (Martwick/Aquino) Amends the Election Code. Provides for an elected school board in Chicago. Effective immediately.

HB 0241 (McDermed) Amends the Election Code. Requires (rather than encourages) a school district to close a school or hold a teachers institute day if the school is chosen as a polling place by the county board or board of election commissioners. Effective immediately.

HB 0921 (Stuart/Bush) Amends the School Code. Provides that if an educational support personnel employee is removed or dismissed as a result of a decision of the school board to decrease the number of educational support personnel employed by the board or to discontinue some particular type of educational support service and he or she accepts the tender of a vacancy within one calendar year from the beginning of the following school term, then that employee shall maintain any rights accrued during his or her previous service with the school district. Effective immediately.

HB 2177 (Unes/Tracy) Amends the School Code. Provides that, upon request, the school board of a school district that maintains grades 10 through 12 may posthumously award a diploma to any service member who was killed in action while performing active military duty in the armed forces of the United States. Effective immediately.

HB 2205 (Smith) Amends the Chicago School District Article of the School Code. With regard to a proposed school closure, requires the chief executive officer to publish on the school district's website a full financial report on the closure that includes an analysis of the closure's costs and benefits to the district. Effective immediately.

HB 2272 (Ramirez/Aquino) Amends the School Code. Subjects the governing bodies of contract schools in Chicago to the Freedom of Information Act and the Open Meetings Act. Effective January 1, 2020.

HB 2275 (Conyears-Ervin/Cunningham) Amends the Illinois Educational Labor Relations Act. Broadens the number of subjects over which Chicago Public Schools must negotiate with its local collective bargaining unit, including class schedules, academic calendar, and length of school day.

HB 2420 (Butler) Amends the Child Care Act of 1969. Excludes from the definition of "day care center" a program or portion of a program that serves children who have attained the age of 3 and are enrolled in a preschool program operated by a school district, but need care for the remainder of the time in which they are not attending the preschool program. Effective January 1, 2020.

HB 2485 (Severin) Amends the School Code. Requires a school board to publish a notice that the district's annual statement of affairs is available on the State Board of Education's website and in the district's main administrative office (instead of requiring a summary of the statement of affairs to be published). Effective immediately.

HB 2802 (Welch/Castro) Amends the School Code. With regard to boards of education in school districts having a population of not fewer than 1,000 and not more than 500,000

inhabitants, provides that if, whenever a vacancy occurs, members of the board fail to fill the vacancy within 60 (rather than 45) days after the vacancy occurs, the regional superintendent of schools shall fill the vacancy. Effective January 1, 2020.

HB 3363 (Caulkins/Rose) Amends the School Code. Removes the exception for a school district in which there is only one school with fewer than four teachers to the requirement that each school district employ a superintendent. Effective immediately.

SB 0028 (Bertino-Tarrant/Crespo) Amends the School Code. Requires five clock hours per school day. As amended by Senate Amendment 1, allows exceptions for career-based learning and dual credit courses. Expands existing e-learning pilot statewide (allowable in three school districts). Effective July 1, 2019.

SB 0217 (Manar) Amends the School Code. With regard to the salary of any employee of a school board who is a member of any reserve component of the U.S. armed services and is mobilized to active military duty or teacher who is employed in a Department of Defense overseas dependents' school or is mobilized to active military duty, removes a provision decreasing the amount of the employee's salary by the employee's base pay for military service. Effective January 1, 2020.

SB 0449 (Lightford) Amends the School Code. Allows transfer of school or transfer of district for students who are victims of gender-based violence. Includes additional protections for victims of gender-based violence. Effective immediately.

SB 1287 (Rezin) Amends the School Code. Provides that a school board shall, upon passage of a referendum after submission of a petition signed by no less than 5 percent of the school district's voters in the last consolidated election, or may, by resolution, enter into a joint agreement with other school boards to share the services of a superintendent or other administrator. Effective January 1, 2020.

SB 1746 (Belt) Amends the School Code. With regard to issuing bonds not to exceed a certain amount for the purpose of creating, re-creating, or increasing a working cash fund, adds to that amount 85 percent of the most recent amount of all state funding received by the school district. Effective immediately.

SB 1798 (Rose) Amends the School Code. Requires each school district to create, maintain, and implement an age-appropriate policy on sexual harassment that must be included in the district's student code of conduct handbook. Provides that a school district's or charter school's policy on bullying must be included in the student code of conduct handbook in an age-appropriate manner. Effective January 1, 2020.

SB 2025 (Koehler) Amends the School Code. Requires each school district to inform a student's parent or guardian if his or her child is beginning to receive tiered Response to Intervention support that is more intensive than the universal level of instruction and must allow the parent or guardian to participate in the process. Defines "Response to Intervention." Effective immediately.

SB 2075 (Lightford) Amends the School Code. This is an initiative of the State Board. Lowers the compulsory school age from 6 to 5 years of age beginning with the 2020-21 school year. Requires all school districts to establish kindergarten for the instruction of children who are 5 years of age or older. Effective January 1, 2020.

District Consolidation

HB 3053 (Mayfield/Cullerton) Amends the School Code. Creates the School District Efficiency Commission. Provides for the membership and support of the commission. Requires the commission to make recommendations to the Governor and the General Assembly on the number of school districts in this state, the optimal amount of enrollment for a school district, and where reorganization and realignment of school districts would be beneficial in this state. Specifies the topics on which the recommendations must focus. Effective immediately.

Student Records and Data

HB 0254 (Guzzardi) Amends the School Code. Provides that, no later than day 60 of instruction in each school year, a school board shall report to the State Board of Education for kindergarten through grade 12 classes certain information about actively employed teachers, pupil-teacher ratios, class instructors, and class sections. Defines terms. Requires the State Board of Education to publish the information contained in the reports on its website no later than December 1, 2020, and annually thereafter. Sets forth class size goals to be achieved by the 2021-22 school year. Effective January 1, 2020.

SB 0117 (Barickman/Bennett) Amends the Illinois School Student Records Act. Provides that if the rights and privileges accorded to a parent under the Act have been transferred to a student, a school must give reasonable prior notice to the student (rather than the parent) before any school student record is destroyed or any information is deleted from that record. Effective January 1, 2020.

SB 1940 (Lightford) Amends the School Code. With regard to discipline data, requires additional data collection and reporting. Effective immediately.

SB 1941 (Lightford) Amends the School Code. Establishes the Safe Schools and Healthy Learning Environments Grant Program. Effective July 1, 2019.

SB 2089 (Aquino) / HB 3606 (Martwick) Amends the Student Online Personal Protection Act. Adds new terms and additional requirements for operators and school districts. Effective immediately.

Curriculum

HB 0018 (Flowers) Amends the School Code. The School Code currently requires the teaching of character education. This legislation would (a) add "teaching respect toward a person's race or ethnicity or gender" as content for character education, and (b) require character education to be listed as a Report Card metric for districts. Effective January 1, 2020.

HB 0205 (Villa/Ellman) Amends the Critical Health Problems and Comprehensive Health Education Act to require the instruction on mental health and illness. Effective January 1, 2020.

HB 0208 (Flowers) Amends the School Code. Includes cannabis to the list of topics that must be taught pursuant to the Critical Health Problems and Comprehensive Health Education Act. Effective immediately.

HB 0246 (Moeller/Steans) Amends the School Code. Requires that in public schools only, the teaching of history of the United States shall include a study of the roles and contributions of lesbian, gay, bisexual, and transgender people in the history of this country and this state. Effective July 1, 2020.

HB 1559 (Hernandez/McGuire) Amends the School Code. Requires that, beginning with the 2019-2020 school year, every public high school may include in its curriculum a unit of instruction on media literacy. Effective immediately.

HB 2087 (Carroll/Bertino-Tarrant) Amends the School Code. Provides that a school district's decision to allow a student to take a portion of a driver education course through a distance learning program must be determined on a case-by-case basis and must be approved by the student's driver education teacher and the student's parent or guardian. Defines "distance learning program." Provides that under no circumstances may the student take the entire driver education course through a distance learning program. Effective immediately.

HB 2165 (Murphy) Amends the School Code. With regard to required high school courses as a prerequisite to receiving a high school diploma, removes a provision specifying that the three years of mathematics must include one year of Algebra I and one year that includes geometry content and may include one year of an Advanced Placement computer science course. Effective January 1, 2020.

HB 2258 (Welter) Amends the School Code. With regard to the prerequisites to receiving a high school diploma, provides that a pupil must complete one year chosen from music, art, foreign language, vocational education, or speech (rather than music, art, foreign language, or vocational education). Effective January 1, 2020.

HB 2263 (Lilly) Amends the Postsecondary and Workforce Readiness Act. In provisions concerning postsecondary and career expectations, provides that, beginning in grade 6, students should be introduced to the importance of developing and applying a work ethic in a variety of contexts. Sets forth what this introduction may include. Effective January 1, 2020.

HB 2265 (Lilly/Collins) Amends the School Code. Provides that every public elementary school shall include in its sixth-, seventh-, or eighth-grade curriculum, beginning with the 2019-20 school year, at least one semester of civics education. Effective July 1, 2019.

HB 3462 (Bristow) Amends the School Code. Allows school districts to provide a hunting education course in or out of school. Allows the State Board to provide resources to school districts. Effective immediately.

HB 3624 (Williams) Creates the Clean Energy Jobs Act. Among other changes, requires the Department of Commerce and Economic Opportunity (DCEO) to convene a comprehensive stakeholder process that includes representatives from the State Board to identify career pathways and training curriculum needed to prepare workers to enter the clean energy field. A report must be published 120 days after beginning the stakeholder process, DCEO must publish a report that reflects the findings and core curriculum recommendations developed by the stakeholder group. Effective immediately.

SB 1569 (Rezin) Amends the School Code. Provides that beginning with the 2020-21 school year, each school district must include in each course in its curriculum instruction on speech communication. Effective January 1, 2020.

SB 1601 (Sims) Amends the School Code. With regard to the required history of the United States course, provides that, beginning with the 2020-21 school year, the course must also include instruction on the history of Illinois. Effective January 1, 2020.

SB 1694 (Bush) Amends the School Code. With regard to the prerequisites to receiving a high school diploma, provides that each pupil entering the ninth grade in the 2020-21 school year or a subsequent school year must, in addition to other course requirements, successfully complete one year of workplace preparation studies that cover legal protections in the workplace, including protection against sexual harassment and racial and other forms of discrimination and other protections for employees. Effective January 1, 2020.

School Funding

SB 0185 (Lightford/Welch) Amends the School Code. With regard to grants to alternative schools, safe schools, and alternative learning opportunities programs, changes the way to calculate grant amounts to the programs operated by Regional Offices of Education for FY 2019. The State Board of Education shall calculate an amount equal to the greater of the regional program's best three months of average daily attendance for the 2017-18 school year or the average of the best three months of average daily attendance for the 2015-16 school year through the 2017-18 school year, multiplied by the amount of \$6,119. Effective immediately.

SB 1461 (McConchie/Yingling) Amends the Property Tax Code. In a section concerning a reduced extension for a school district's educational purposes, provides that the section applies if the school district's final percent of adequacy (currently, adequacy target) exceeds 110 percent. Provides that the referendum petition for the reduction shall be submitted to and certified by the school board's secretary (currently, the applicable election authority). Effective immediately.

SB 2096 (Manar/Davis) Amends the School Code. This is an initiative of the State Board. With regard to the textbook block grant program, removes a provision requiring the State Board of Education to preapprove and designate textbooks authorized to be purchased under the program. Makes minor changes to EBF reporting. Effective January 1, 2020.

Task Forces / Councils

HB 2549 (Lilly) creates the Roundtable on Educational Opportunity and Development, which will be a permanent group. It is tasked with expanding educational opportunities and develop sources of private funding for 1) developing business ethics curriculum; 2) promoting funding of the arts; 3) establishing and funding global travel programs; 4) funding trips to museums; 5) developing a before-school, in-school, or after-school drama therapy program that is designed for vulnerable youth with histories of exposure to familial violence and other issues; and 6) developing a school model for students in kindergarten through grade 6 that integrates an identity-affirming pedagogy with a rigorous, intentional curriculum and that utilizes a no-nonsense nurturing framework and prioritizes arts education. Effective immediately.

HB 3053 (Mayfield/Cullerton) Amends the School Code. Creates the School District Efficiency Commission. Provides for the membership and support of the commission. Requires the commission to make recommendations to the Governor and the General Assembly on the number of school districts in this state, the optimal amount of enrollment for a school district, and where reorganization and realignment of school districts would be beneficial in this state. Specifies the topics on which the recommendations must focus. Effective immediately.

HB 3305 (Crespo) Amends the School Code. Creates the Make Sexual Abuse Fully Extinct Task Force to address issues concerning the sexual abuse of students in school-related settings. Provides that on or before January 1, 2020, the Task Force must report the findings of its review to the Governor and the General Assembly, at which time the Task Force is dissolved.

Specifies what the report must include. Repeals the provision on July 1, 2020. Effective immediately.

SB 2141 (Villivalam) Creates the Illinois Legislative Youth Advisory Council. Creates a youth council to facilitate between the youth of Illinois and elected branches of state government. Requires the State Board to provide staff support. Effective immediately.

HJR 0009 (Hernandez) Creates the Illinois Media Literacy Task Force to assess the media habits of Illinois youth and create policies to be implemented regarding media literacy.

ILLINOIS STATE BOARD OF EDUCATION MEETING
April 17, 2019

TO: Illinois State Board of Education

FROM: Dr. Carmen I. Ayala, State Superintendent of Education 
Robert Wolfe, Chief Financial Officer 

Agenda Topic: Amended Fiscal Year 2020 Budget Recommendation – District Intervention

Materials: March 26, 2019, Testimony to the House Elementary and Secondary Education Appropriation Committee

Staff Contact(s): Robert Wolfe, Chief Financial Officer

Purpose of Agenda Item

The purpose of this agenda item is to provide an opportunity for the Board to reconsider action on the District Intervention line item within the Fiscal Year 2020 Budget Recommendation.

Relationship to the State Board's Strategic Plan and Implications for the Agency and School Districts

The budget is important for all aspects of the State Board's Strategic Plan. State funding supports critical school functions to uphold efforts toward attaining the Board's goals. This funding provides the most support to Illinois' communities most in need.

Every child in each public school system in the State of Illinois deserves to attend a system wherein...

- All kindergartners are assessed for readiness.
- Ninety percent or more of third-grade students are reading at or above grade level.
- Ninety percent or more of fifth-grade students meet or exceed expectations in mathematics.
- Ninety percent or more of ninth-grade students are on track to graduate with their cohort.
- Ninety percent or more of students graduate from high school ready for college and career.
- All students are supported by highly prepared and effective teachers and school leaders.
- Every school offers a safe and healthy learning environment for all students.

Background Information

The District Intervention line item in the January 2019 Budget Recommendation was \$6,564,200. The request was for debt service payments on Alternative Revenue Bonds for East St. Louis District 189 (\$3,197,000) and North Chicago CUSD 189 (\$3,367,200). The Board approved a budget recommendation for District Intervention in the amount of \$4,920,200 or 75 percent of the amount of the debt service payments for FY 2020 at its March 20, 2019, meeting.

At the request of the House Elementary and Secondary Appropriation Committee, both school districts prepared a request for \$13 million that included the District Intervention Funding being recognized in the Base Funding Minimum for Evidence-Based Funding (EBF) in FY 2021. (Testimony attached.)

Both districts have come to rely on District Intervention Funding. The table below provides a history of the funding since state intervention.

\$000s	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
East St. Louis	\$9,000.0	\$3,000.0	\$8,201.2	\$5,400.0	\$0.0	\$3,193.3	\$3,196.8	\$31,991.3
North Chicago	0.0	0.0	\$4,594.3	\$5,800.0	\$0.0	\$3,366.9	\$3,363.4	\$17,124.6
Total	\$9,000.0	\$3,000.0	\$12,795.5	\$11,200.0	\$0.0	\$6,560.2	\$6,560.2	\$49,115.9

The FY 2019 EBF percentages of capacity to meet expectations are 69 percent for the East St. Louis SD and 60 percent for the North Chicago SD. The revenue source for the debt service payments on the Alternative Revenue Bonds is EBF. This means that the amount of EBF money available for the education of children in both districts is reduced as EBF is utilized for debt service. The actual percentages of capacity to meet expectations are 65 percent for East St. Louis and 54 percent for North Chicago when factoring in the need for debt service payments.

Both school districts have made significant progress in financial stability and student achievement since state intervention, commenced in calendar year 2012. Continued support in making state funding available for the debt service of alternative revenue bonds will ensure that EBF dollars are available to provide educational opportunities for children in these struggling communities. Additionally, oversight of the districts through the Financial Oversight Panels will ensure that the funding will be utilized in a manner that will benefit the children.

Pros and Cons of Various Actions

Pros: Board action will ensure that all EBF dollars will be utilized for educational opportunities as opposed to debt service payments. Inclusion of the District Intervention Funding in the Base Funding Minimum in future years will provide both school districts with stability going forward, knowing that the amounts are guaranteed in future fiscal years.

Cons: Lack of Board action will result in the diversion of approximately \$1.6 million in EBF dollars from educational opportunities for children to debt service. Additionally, the inclusion of the District Intervention Funding into Base Funding Minimum in future year EBF payments will require additional amounts to be appropriated for EBF in FY 2021.

Superintendent's Recommendation

I recommend that the following motion be adopted:

The State Board of Education hereby recommends an appropriation amount of \$6,564,200 for District Intervention Funding in fiscal year 2020.

Next Steps

Upon Board authorization, agency staff will communicate with the General Assembly the Board's funding recommendation for District Intervention Funding.



NORTH CHICAGO COMMUNITY UNIT SCHOOL DISTRICT 187

2000 Lewis Avenue ▪ North Chicago, Illinois 60064

Phone: 847.689.8150 ▪ Fax: 847.689.6328

Student Need in District 187:

According to the Evidence Based Funding Model statutory guidance used to determine district adequacy, the school district has significant funding gaps that result in shortages in the following areas:

<i>Type of Support</i>	<i>Statutory Guidance</i>	<i>D187 Actual, 2019</i>
Instructional Facilitator (Coach)	16.8 FTE	7 FTE
Intervention Teacher: All Types	33.5 FTE	4 FTE
Pupil Support: All Types	29.5 FTE	14 FTE
Librarian Teacher	7 FTE	1 FTE
Guidance Counselors	10 FTE	5 FTE
Summer School Programming: All Types	\$2M	\$400,000
Gifted Student Programming	\$134,000	\$0
Student Activities (extracurriculars)	\$900,000	\$650,000

These areas are only the most critical areas in order to support our students and reach our ambitious academic goals. These areas alone represent approximately \$6.9M in needed funding.

Of course, there are other areas of funding deficits, the most critical being facilities needs. On the district's list of most important projects for urgent preventative maintenance and safety, there are \$22.5M in projects.

Request for Additional Assistance:

District 187 respectfully requests, in response to the Chair's invitation, two additional supports for the 2019-2020 school year.

1. *A return to 2015 funding levels for the District Intervention line in the state budget:* The current year appropriation is set at a total of \$6.5M. In 2015, in order to address the significant needs in both North Chicago and East St. Louis, the funding level was \$12.8M, almost double what it is today. A return to this funding level would not address all of the needs identified above, but would set the district on a course to financial stability and increased student investment.
2. *Transition the annual grant into a stable allocation in the Base Funding Model:* The annual request for District Intervention funding is a lifeline, currently, for North Chicago. If this annual District Intervention grant were instead transitioned so that it became a part of our Base Funding

Model, this would allow the district to count on these dollars and more sustainably invest them in programming to support our students. The mechanics for this transition, from one year grant to inclusion in subsequent Base Funding Model has been used many times in the past. This would provide the district with stable, consistent funding for our students, end the annual request process, and utilize the current school funding law.

How District 187 would use these funds:

If the legislature were able to increase our funding, and provide these funds in the most stable and consistent way available, through the Base Funding Model, District 187 would be able to invest in sustainable programs for our students. While the governing bodies would make the final decisions, these investments would likely include aspects of the following list:

- Increase the number of Instructional Coaches available to support teachers in learning new techniques to support students as we upgrade curriculum materials and instructional strategies
- Increase the number of Intervention Teachers available to help students struggling to meet grade level standards, focusing our supports in the primary grades
- Ensure there is a full time Psychologist in each school in the district
- Ensure that all students receive adequate social work support
- Increase the quantity and quality of after school and summer school enrichment programs for students, including accelerated and gifted students to eliminate summer loss for our students

In addition to these programming options, we would have, for the first time since state takeover, significant dollars to invest in facilities upgrades. Because of the district's high legacy debt, we do not have the ability to borrow money through bond initiatives. Therefore, we have had to fund all facilities maintenance and upgrades through local dollars, which has robbed our buildings of the investments needed to keep them running efficiently. We have \$25M in urgent projects. With this additional funding, the board could dedicate a portion of the increased funding to start working on these needed facilities upgrades starting with:

- *Roof and deck replacement at Alexander School*
- *Foundation mitigation to eliminate water seepage at North Chicago High School*
- *Replace critical mechanical equipment at North Chicago High School*
- *Repair and upgrade concrete walkways, ramps, stairs and parking lot at North Chicago High School*
- *Repair and upgrade concrete walkways, ramps and parking lot at AJK Academy*

A complete facilities master plan is due early this summer that will help the district to further prioritize needed repairs.



BOARD OF EDUCATION

East St. Louis School District 189
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Arthur R. Culver, Superintendent

Request for Additional Financial Assistance – March 26, 2019

VISION

Students in East St. Louis School District 189 are supported physically, socially, and emotionally in a safe and nurturing environment to achieve academic success that prepares them for college, the workforce, and citizenship in the 21st century.

MISSION

The mission of East St. Louis School District 189 is to cultivate the potential in every student to thrive as a global citizen by inspiring a love of learning and civic engagement, by challenging and supporting every student to achieve academic excellence, and by embracing the full richness of our community.

District 189 operates under a Consent Decree that gives the State Superintendent final authority on matters such as personnel, contracting, budgeting, policy, curriculum, and other decisions related to the operation of the district. Additionally, the district operates under a Financial Oversight Panel (FOP) due to historical financial difficulties that have threatened the continued operation of the district. Only 8% of the district's revenue comes from local sources. According to the most recent data on Illinois Local Education Agency Retrieval Network (ILEARN), the Equalized Assessed Valuation (EAV) is approximately \$21,000 per student in East St. Louis compared to the state average of \$236,000 per student. The tax rate is 10.84, which far exceeds almost all districts in the state. The district does not have the ability to collect more revenue from local sources.

The FOP has enhanced the financial integrity of the district by providing sound financial management and oversight. Due to the Consent Decree, the Illinois State Board of Education (ISBE) has included intervention funds in its budget to support District 189. Section 1H-65 and 1B-8 of the Illinois School Code provides for a financial assistance grant as approved by the State Superintendent upon proposal by a school district Financial Oversight Panel. The FOP for District 189 has attempted to access the financial assistance grant, however, money was not allocated for this fund in the Treasury Department.

District 189 is very grateful for past and proposed intervention funds that have been included in the ISBE budget for District 189. In FY2015, ISBE included almost \$13 million in its budget to be shared with East St. Louis District 189 and North Chicago District 187. An appropriation of \$13 million to be divided equally between District 189 and District 187 (\$6.5 million each) is what we are requesting. Also, and very importantly, it is our desire for the \$6.5 million in intervention funds be awarded and added to our Evidence-Based Funding (EBF) Minimum allocation to provide financial stability.

The following information shows that our needs far exceed the additional \$6.5 million. We will prioritize in a manner that would ensure the additional money is utilized to enhance academic excellence and meet the social-emotional needs of our students.

I. Student Needs in District 189 Based on EBF Statute

According to EBF Statute and the formula used to determine adequacy, the school district has significant funding gaps that result in shortages in the following areas:

<i>Type of Support</i>	<i>EBF Statute</i>	<i>D189 Actual, 2019</i>
Instructional Facilitator	27.5	22
Intervention Teacher: All Types	57.5	15
Pupil Support: All Types	46.4	24 (10 certified)
Librarian Teacher	11.3	9 total (4 certified)
Guidance Counselors	17	8
TOTAL STAFF NEED:		\$4,081,000
Summer School Programming: All Types	\$3.1 M	\$333,800
Gifted Student Programming	\$220,000	\$0
Student Activities (extracurriculars)	\$1.6 M	\$1,162,000
	\$4.9 M	\$1.5 M
TOTAL PROGRAMMING NEED		\$3.4M
TOTAL NEEDS: \$7.5 MILLION		

These areas are the most critical areas in order to support our students and reach our ambitious academic goals. These areas alone represent approximately **\$7.5M** in needed funding.

Of course, there are other areas of funding deficits, the most critical being programming, student interventions, and staffing needs.

II. How District 189 would use these funds:

If the legislature were able to increase our funding, and provide these funds in the most stable and consistent way available, through the Base Funding Model, District 189 would be able to invest in sustainable programs for our students. The cost of the following initiatives will be approximately \$9 million. While the governing bodies would make the final decisions, these investments would likely include:

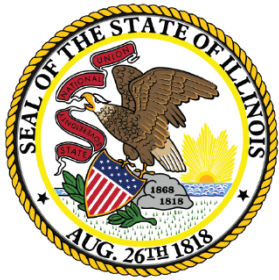
- Teacher Incentives for Growth in Student Performance
- 4 Additional Early Childhood Classrooms (1 teacher, 1 paraprofessional)
- Academic Skills Center(s) for all schools (1 additional teacher, 1 paraprofessional)
- SEL Supports for all schools (Additional SEL staff to include Social Workers, Psychologists, Counselors, Behavior Interventionists)
- Parent Engagement (Parent Liaisons, Parent Advisory Teams)
- Teacher Signing Bonuses for hard to fill positions (Math, Science, Special Education)
- Teacher Retention Bonuses after year 6 (\$1000)
- Employee Contributions to Teacher Retirement System (\$3 Millions)

In addition to the aforementioned program/staffing needs, District 189 has significant facilities deficiencies. Facilities, Maintenance and Operation Assessments have identified several renovations and maintenance project needs. The cost of these projects is approximately \$35 million. Some of the additional funds could assist in the following replacement and repair projects:

- Replacing roofs and roof decks at six campuses (East Side, Lincoln, Dunbar, Officer, Wright, Younge and the Administration building)
- Repairing and replacing heating and air conditioning at eight campuses (Lincoln, Clark, Bush, Dunbar, Officer, Wright, Younge and the Administration building)
- Upgrading and replacing communication and security systems at nine campuses (East Side, Lincoln, Clark, Avant, Bush, Officer, Wright, Younge and the Administration building)
- Replacing flooring at six campuses (Lincoln, Avant, Dunbar, Wright, Younge and the Administration building)
- Special projects to be completed at the high school - East Side High bleachers, locker rooms, gym floors, baseball field, tennis courts and the Career Technical Education facilities
- The district athletic stadium restrooms bleacher and railings, rubberized track synthetic turf and communication and security system

Prior to receiving state intervention funds, District 189 entered a period of financial exigency where librarians, social workers, counselors, physical education teachers and music teachers were eliminated in order to keep the district financially solvent. Upon receiving intervention funds, the district has been able to restore a level of staffing and programming necessary to meet the needs of students. ISBE included \$3.2 million in intervention funds for District 189 to pay alternate revenue bond debt, allowing \$3.2 million to be spent in the Education Fund. The governor's proposed budget approved 75% of the intervention funds requested by ISBE. The aforementioned information clearly shows the district's needs far exceed \$3.2 million. The \$6.5 million request is significantly less than the approximately \$16 million needed to get District 189 to 90% of the EBF adequacy target and \$25 million necessary to get us to 100% of the adequacy target.

District 189 is respectfully requesting a total of \$6.5 million be awarded and added to its EBF Base Funding Minimum which will negate the need for annual requests. This provides long-term financial stability necessary to meet the academic and social emotional needs of District 189 students.



Illinois State Board of Education

ESSA Update

April 17, 2019

Structure

- Context
- Amendment Process
- Areas for Reconsideration
- Timeline
- Calendar

Context

- Illinois' ESSA State Plan was approved in August 2017.
- Subsequent to approval, stakeholder groups and individuals held formal meetings and informal conversations to identify various areas of the plan that warranted re-consideration.
- ISBE met with stakeholders during the late winter and early spring 2019 to clarify the aforementioned.
- Some of the items require an amendment approved by the U.S. Department of Education, whereas others do not.

Amendment Process

- Section 1111 (a)(6)(B)(i) -- If a state makes significant changes to its plan at any time, such as the adoption of new challenging state academic standards or new academic assessments under subsection (b), or changes to its accountability system under subsection (c), such information shall be submitted to the secretary in the form of revisions or amendments to the state plan.

Areas for Reconsideration – Amendment Required

1. Overall weighting of Academic to Student Success Indicators – (75/25 to 51/49 or other)
2. Weighting of individual indicators within the larger buckets/ “what constitutes a well rounded curriculum?”
3. Newly arrived English Learner testing policy
4. Designations
 - Changing the number of designation categories
 - Changing the criteria for exemplary

Areas for Reconsideration – Amendment Not Required

1. Designations
 - Changing the names of the existing designations
2. Elimination of Grades for Growth

Timeline

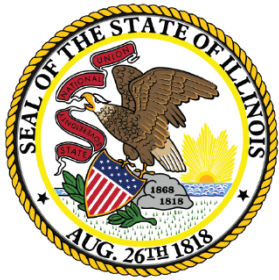
- Conduct a listening tour of in-person meetings throughout the state and virtually via survey, webinar, etc.
- Meet with the Governor's Office and other key stakeholder and advocacy groups, as requested.
- Draft the amendment based on input from stakeholders.
- Present the draft to the Board and open 30 days of public comment.
- Consult with the Governor.
- Respond as needed to the public comment and present final amendment to the Board for approval.



Calendar

Date		Activity
2019	May, June & July	Conduct a listening tour of in-person meetings throughout the state.
		Meet with Governor's Office and other key stakeholder and advocacy groups, as requested.
	August	Draft the amendment based on input from stakeholders
	September 17 & 18	Present the draft to the Board and open 30 days of public comment.
	September/October	Consult with the Governor. Respond as needed to the public comment.
	October 16	Present final amendment to the Board for approval and submit to U.S. Department of Education (ED).
2020	February/March	Anticipated approval from ED.
	March, April & May	Communicate the upcoming changes for 2020 designations to the field (October 31, 2020).





Illinois State Board of Education

ESSA Amendment

April 17, 2019

Structure

- Context
- Amendment Process
- Area for Amendment
- Timeline

Context

- Illinois' ESSA State Plan was approved in August 2017.
- In December 2018, ISBE was asked during a progress monitoring meeting with the U.S. Department of Education (ED) about its approach to handling “not ready for implementation” indicators.
 - There were indicators approved in Illinois' ESSA Plan that would not carry weight at the time of initial implementation (e.g., P2 indicator, Elementary-Middle Indicator, Fine arts indicator).
 - ED requested that ISBE determine how to redistribute the weight from indicators that DO carry weight, but for which we do not yet have data.

Context

- ISBE developed three models for redistribution within the indicator category (academic/student success):
 1. Proportional redistribution,
 2. Equal redistribution,
 3. Putting the weight to chronic absenteeism to mirror the K-8 band distribution of indicators.
- These models were shared with the Illinois Balanced Accountability Measure (IBAM) Committee at its January 2019 meeting.
- IBAM recommended ISBE use the “proportional redistribution” model at its February 2019 meeting.

Context

- ISBE believed that modifying business rules based upon the IBAM recommendation was an appropriate way forward.
- ED informed ISBE on April 4, 2019, that this approach would require an amendment due no later than June 1, 2019.
 - If ISBE does not submit the requested amendment by June 1, 2019, the department has indicated it would be forced to issue Illinois a finding and place our Title funds on “high-risk” status.

Amendment Process

- Section 1111 (a)(6)(B)(i) -- If a state makes significant changes to its plan at any time, such as the adoption of new challenging state academic standards or new academic assessments under subsection (b), or changes to its accountability system under subsection (c), such information shall be submitted to the secretary in the form of revisions or amendments to the state plan.

Timeline

**December
2018**

ED requested ISBE provide information on how it intends to consider “indicators without weight” in the determination of a summative designation.

**January
2019**

ISBE proposed three models for the redistribution of weight to IBAM.

**February
2019**

IBAM provided a recommendation to ISBE regarding the redistribution of weight.



Timeline

**March
2019**

ISBE integrated the recommendation into conversations in preparation for the creation of the 2019 Report Card.

**April
2019**

ED requested ISBE submit an amendment no later than June 1, 2019.

**April 17
2019**

Staff present status to ISBE.



Timeline

**April 18
2019**

Consult with the Governor's Office; place information on proposed amendment on ISBE website; share via Superintendent's Weekly Message and social media, among others.

**May 15
2019**

Provide summary of public comment and a recommendation to ISBE.

**After
May 15
2019**

Finalize amendment based upon ISBE input and submit to ED.

