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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

# Short Form
# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990 All other organizations with gross receipts less than $500,000 and total assets less than $1,250,000 at the end of the year may use this form

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-1150 F1

**2009**

**Open to Public Inspection**

A For 2009 calendar year, or tax year beginning JULY 01 , 2009, and ending JUNE 30 , 20 10

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type See Specific Instructions

C Name of organization
WAUKEGAN PUBLIC SCHOOLS FOUNDATION

Number & street (or P O box, if mail is not delivered to street addr ) Room/ suite
1201 NORTH SHERIDAN ROAD

City or town, state or country, and ZIP + 4
WAUKEGAN IL 60085

D Employer identification number
36-3444790

E Telephone number
(847)263-4760

F Group Exemption Number ▶

- Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting Method ☒ Cash ☐ Accrual
Other (specify) ▶

I **Website:** ▶N/A

H Check ▶ ☒ if organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

J **Tax-exempt status** (check only one) – ☒ 501(c)(3 ) ◀ (insert no ) ☐ 4947(a)(1) or ☐ 527

K Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than $25,000 A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 26,892

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I )

| | | | | |
|---|---|---|---|---|
| REVENUE | 1 | Contributions, gifts, grants, and similar amounts received | 1 | 14,386 |
| | 2 | Program service revenue including government fees and contracts | 2 | |
| | 3 | Membership dues and assessments | 3 | |
| | 4 | Investment income | 4 | 850 |
| | 5a | Gross amount from sale of assets other than inventory (5a) | | |
| | b | Less cost or other basis and sales expenses (5b) | | |
| | c | Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) | 5c | |
| | 6 | Special events and activities (complete applicable parts of Schedule G) If any amounts from gaming, check here ▶ ☐ | | |
| | a | Gross revenue (not including $ _____ of contributions reported on line 1) (6a) 11,656 | | |
| | b | Less direct expenses other than fundraising expenses (6b) 2,764 | | |
| | c | Net income or (loss) from special events and activities (Subtract line 6b from line 6a) | 6c | 8,892 |
| | 7a | Gross sales of inventory, less returns and allowances (7a) | | |
| | b | Less cost of goods sold (7b) | | |
| | c | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) | 7c | |
| | 8 | Other revenue (describe ▶ _____ ) | 8 | |
| | 9 | **Total revenue.** All lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶ | 9 | 24,128 |
| EXPENSES | 10 | Grants and similar amounts paid (attach schedule) | 10 | |
| | 11 | Benefits paid to or for members | 11 | |
| | 12 | Salaries, other compensation, and employee benefits | 12 | |
| | 13 | Professional fees and other payments to independent contractors | 13 | |
| | 14 | Occupancy, rent, utilities, and maintenance | 14 | |
| | 15 | Printing, publications, postage, and shipping | 15 | |
| | 16 | Other expenses (describe ▶ SEE ATTACHMENT #1 ) | 16 | 15,320 |
| | 17 | **Total expenses.** Add lines 10 through 16 ▶ | 17 | 15,320 |
| NET ASSETS | 18 | Excess or (deficit) for the year (Subtract line 17 from line 9) | 18 | 8,808 |
| | 19 | Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) | 19 | 98,229 |
| | 20 | Other changes in net assets or fund balances (attach explanation) | 20 | |
| | 21 | Net assets or fund balances at end of year Combine lines 18 through 20 ▶ | 21 | 107,037 |

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## Part II Balance Sheets. If Total assets on line 25, column (B) are $1,250,000 or more, file Form 990 instead of Form 990-EZ

| (See the instructions for Part II ) | (A) Beginning of year | | (B) End of year |
|---|---|---|---|
| 22 Cash, savings, and investments | 98,229 | 22 | 107,037 |
| 23 Land and buildings | | 23 | |
| 24 Other assets (describe ▶ _____ ) | | 24 | |
| 25 Total assets | 98,229 | 25 | 107,037 |
| 26 Total liabilities (describe ▶ _____ ) | 0 | 26 | 0 |
| 27 **Net assets or fund balances** (line 27 of column (B) must agree with line 21) | 98,229 | 27 | 107,037 |

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Form **990-EZ** (2009)

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F2

**Part III Statement of Program Service Accomplishments** (See the instructions for Part III )

What is the organization's primary exempt purpose? SEE ATTACHMENT #2

Describe what was achieved in carrying out the organization's exempt purposes In a clear and concise manner, describe the services provided, the number of persons benefited, & other relevant information for each program title

**Expenses** (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts optional for others )

28 SEE ATTACHMENT #3

(Grants $ ) If this amount includes foreign grants, check here ▶ 28a 15,000

29

(Grants $ ) If this amount includes foreign grants, check here ▶ 29a

30

(Grants $ ) If this amount includes foreign grants, check here ▶ 30a

31 Other program services (attach schedule)

(Grants $ ) If this amount includes foreign grants, check here ▶ 31a

32 **Total program service expenses** (add lines 28a through 31a) ▶ 32 15,000

**Part IV List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated (See the instr for Part IV )

| (a) Name and address | (b) Title and average hours per week devoted to position | (c) Compensation (If not paid, enter -0-.) | (d) Contributions to employee benefit plans & deferred compensation | (e) Expense account and other allowances |
|---|---|---|---|---|
| SEE ATTACHMENT #4 | | | | |
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**Part V Other Information** (Note the statement requirements in the instructions for Part V)

| | | | Yes | No |
|---|---|---|---|---|
| 33 | Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity | 33 | | X |
| 34 | Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes | 34 | | X |
| 35 | If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T | | | |
| a | Did the organization have unrelated business gross income of $1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements? | 35a | | X |
| b | If "Yes," has it filed a tax return on **Form 990-T** for this year? | 35b | | X |
| 36 | Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N | 36 | | X |
| 37a | Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a | | | |
| b | Did the organization file **Form 1120-POL** for this year? | 37b | | X |
| 38a | Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return? | 38a | | X |
| b | If "Yes," complete Schedule L, Part II and enter the total amount involved 38b | | | |
| 39 | Section 501(c)(7) organizations Enter: | | | |
| a | Initiation fees and capital contributions included on line 9 39a | | | |
| b | Gross receipts, included on line 9, for public use of club facilities 39b | | | |
| 40a | Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____ | | | |
| b | Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I | 40b | | X |
| c | Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____ | | | |
| d | Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ _____ | | | |
| e | All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T | 40e | | X |
| 41 | List the states with which a copy of this return is filed ▶ IL | | | |
| 42a | The organization's books are in care of ▶ SEE ATTACHMENT #5 Telephone no ▶ _____ Located at ▶ _____ ZIP + 4 ▶ _____ | | | |
| b | At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | 42b | | X |
| | If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.** | | | |
| c | At any time during the calendar year, did the organization maintain an office outside of the U S ? | 42c | | X |
| | If "Yes," enter the name of the foreign country ▶ _____ | | | |
| 43 | Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** -- Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 | | | |

| | | | Yes | No |
|---|---|---|---|---|
| 44 | Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ | 44 | | X |
| 45 | Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If Yes," Form 990 must be completed instead of Form 990-EZ | 45 | | X |

  

**Part VI** **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51

| | | | Yes | No |
|---|---|---|---|---|
| 46 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I | 46 | | X |
| 47 | Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | 47 | | X |
| 48 | Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 48 | | X |
| 49a | Did the organization make any transfers to an exempt non-charitable related organization? | 49a | | X |
| b | If "Yes," was the related organization a section 527 organization? | 49b | | X |

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization If there is none, enter "None"

| (a) Name and address of each employee paid more than $100,000 | (b) Title and average hours per week devoted to position | (c) Compensation | (d) Contributions to employee benefit plans & deferred compensation | (e) Expense account and other allowances |
|---|---|---|---|---|
| NONE | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

f Total number of other employees paid over $100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization If there is none, enter "None"

| (a) Name and address of each independent contractor paid more than $100,000 | (b) Type of service | (c) Compensation |
|---|---|---|
| NONE | | |
| | | |
| | | |
| | | |
| | | |

d Total number of other independent contractors each receiving over $100,000 ▶

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

▶ Brian Luosa 11/12/10
Signature of officer Date

▶ BRIAN LUOSA, TREASURER
Type or print name and title

**Paid Preparer's Use Only**

| | | | | |
|---|---|---|---|---|
| Preparer's signature ▶ | | Date 11/9/10 | Check if self-employed ▶ ☐ | Preparer's identifying no (See instr ) |
| Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ | EVOY KAMSCHULTE JACOBS & CO LLP<br>2122 YEOMAN STREET<br>WAUKEGAN, IL 60087-4823 | | EIN ▶<br>Phone no ▶ 847-662-8300 | |

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☐ Yes ☒ No



EVOY KAMSCHULTE, JACOBS & CO.
CERTIFIED PUBLIC ACCOUNTANTS
WAUKEGAN IL 60087
36-2759783

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

# Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
WAUKEGAN PUBLIC SCHOOLS FOUNDATION

Employer identification number
36-3444790

**Part I Reason for Public Charity Status** (All organizations must complete this part ) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box )

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E )

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II )

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II )

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II )

9 ☐ An organization that normally receives (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions--subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III )

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☒ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I b ☐ Type II c ☒ Type III-Functionally integrated d ☐ Type III-Other

e ☒ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii) A family member of a person described in (i) above?

(iii) A 35% controlled entity of a person described in (i) or (ii) above?

| | Yes | No |
|---|---|---|
| 11g(i) | | X |
| 11g(ii) | | X |
| 11g(iii) | | X |

h Provide the following information about the supported organization(s)

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-9 above or IRC section (see instructions)) | (iv) Is the organization in col (i) listed in your governing document? | | (v) Did you notify the organization in col (i) of your support? | | (vi) Is the organization in col (i) organized in the U S ? | | (vii) Amount of support |
|---|---|---|---|---|---|---|---|---|---|
| | | | Yes | No | Yes | No | Yes | No | |
| SEE ATTACHMENT #6 | | | | | | | | | |
| **Total** | | | | | | | | | 15,000 |

# SCHEDULE OF OTHER EXPENSES

ATTACHMENT 1: PAGE 1 - 990-EZ PAGE 1, PART I, LINE 16

OPEN TO PUBLIC INSPECTION

For calendar year 2009 or tax period beginning 07-01-2009, and ending 06-30-2010.

| Name of Organization | Employer Identification Number |
|---|---|
| WAUKEGAN PUBLIC SCHOOLS FOUNDATION | 36-3444790 |

| Description of Other Expenses | Amount |
|---|---|
| SCHOOL EQUIPMENT AND SUPPLIES - STAFF GRANTS | 7,635 |
| SCHOOL EQUIPMENT AND SUPPLIES - ATHLETIC BOOSTER CLUB | 6,365 |
| SCHOOL EQUIPMENT AND SUPPLIES - OTHER | 1,000 |
| POSTAGE AND SUPPLIES | 264 |
| FILING FEES | 56 |
| Total | 15,320 |

# PRIMARY EXEMPT PURPOSE

ATTACHMENT 2: PAGE 1 - 990-EZ PAGE 2, PART III

| OPEN TO PUBLIC INSPECTION | For calendar year 2009 or tax period beginning 07-01 , and ending 06-30-2010. |
|---|---|

| Name of Organization | Employer Identification Number |
|---|---|
| WAUKEGAN PUBLIC SCHOOLS FOUNDATION | 36-3444790 |

Primary Purpose

GRANTS TO TEACHING STAFF OF WAUKEGAN UNIT SCHOOL DISTRICT 60 FOR CURRICULUM DEVELOPMENT, AND TO ENCOURAGE NEW IDEAS IN LEARNING, TEACHING AND EDUCATION. OTHER PAYMENTS FOR EQUIPMENT, SUPPLIES, EDUCATIONAL MATERIALS, ETC. FOR SCHOOL PROGRAMS/BENEFIT.

# PROGRAM SERVICE ACCOMPLISHMENT

ATTACHMENT 3: PAGE 1 - 990-EZ PAGE 3, PART III

| OPEN TO PUBLIC INSPECTION | For calendar year 2009 or tax period beginning 07-01-2009, and ending 06-30-2010. |
|---|---|

| Name of Organization | Employer Identification Number |
|---|---|
| WAUKEGAN PUBLIC SCHOOLS FOUNDATION | 36-3444790 |

Part III - Statement of Program Service Accomplishments

| Grants and allocations | Amount includes foreign grants | Program service expenses | 15,000 |
|---|---|---|---|

Exempt Purpose Achievements

SUPPORT OF WAUKEGAN UNIT SCHOOL DISTRICT 60

# CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

ATTACHMENT 4: PAGE 1 - 990-EZ PAGE 2, PART IV

OPEN TO PUBLIC INSPECTION | For calendar year 2009 or tax period beginning 07-01-2009, and ending 06-30-2010.

Name of Organization: WAUKEGAN PUBLIC SCHOOLS FOUNDATION

Employer Identification Number: 36-3444790

| (A) Name and Address | (B) Title and Average Hrs per Week | (C) Compensation (If not paid, enter 0) | (D) Cont to Employee Ben Plans & Def Comp | (E) Expense Account & Other Allowances |
|---|---|---|---|---|
| WAYNE MACHNICH<br>WAUKEGAN, IL 60085 | PRESIDENT | 0 | 0 | 0 |
| DOUGLAS STILES<br>WAUKEGAN, IL 60085 | VICE PRESIDENT | 0 | 0 | 0 |
| BRIAN LUOSA<br>WAUKEGAN, IL 60085 | TREASURER | 0 | 0 | 0 |
| SHERRY CARMAN<br>WAUKEGAN, IL 60085 | SECRETARY | 0 | 0 | 0 |
| PATRICIA FOLEY<br>WAUKEGAN, IL 60085 | MEMBER | 0 | 0 | 0 |
| BEN GRIMES<br>WAUKEGAN, IL 60085 | MEMBER | 0 | 0 | 0 |
| WES TROMBINO<br>WAUKEGAN, IL 60085 | MEMBER | 0 | 0 | 0 |
| MARTHA PADILLA-RAMOS<br>WAUKEGAN, IL 60085 | MEMBER | 0 | 0 | 0 |
| RITA MAYFIELD-JEDKINS<br>WAUKEGAN, IL 60085 | MEMBER | 0 | 0 | 0 |
| RAY VUKOVICH<br>WAUKEGAN, IL 60085 | MEMBER | 0 | 0 | 0 |
| ANITA HANNA<br>WAUKEGAN, IL 60085 | BOARD REPRESENTATIV | 0 | 0 | 0 |
| DR. DONALDO R. BATISTE<br>WAUKEGAN, IL 60085 | SUPERINTENDEN | 0 | 0 | 0 |
| JOYCE MEYER<br>WAUKEGAN, IL 60085 | EXECUTIVE DIRECTOR | 0 | 0 | 0 |

# BOOKS ARE IN CARE OF

ATTACHMENT 5 - 990-EZ PAGE 3, PART V, LINE 42A

OPEN TO PUBLIC INSPECTION

For calendar year 2009 or tax period beginning 07-01 , and ending 06-30-2010.

| Name of Organization | Employer Identification Number |
|---|---|
| WAUKEGAN PUBLIC SCHOOLS FOUNDATION | 36-3444790 |

Part V - Line 42a

Individual Name or Business Name: BRIAN LUOSA, TREASURER

Street Address: 1201 N. SHERIDAN ROAD

U S Address

Zip code 60085 City WAUKEGAN State IL

or

Foreign Address

City

Province or State

Country

Postal code

Phone Number (847)263-4760

Fax Number

# INFORMATION ABOUT SUPPORTED ORGANIZATIONS

ATTACHMENT 6: SCH A PAGE 1, PART I, LINE 11H - INFO ABOUT SUPPORTED ORGS

OPEN TO PUBLIC INSPECTION

For calendar year 2009 or tax period beginning 07-01-2009, and ending 06-30-2010.

Name of Organization: WAUKEGAN PUBLIC SCHOOLS FOUNDATION

Employer Identification Number: 36-3444790

| (a) Name(s) of Supported Organization(s) | Employer EIN | Line No (1 to 9) or IRC Section | Governing Documents | Notify org of support | Organization in the U S | Amount of Support |
|---|---|---|---|---|---|---|
| WAUKEGAN UNIT SCHOOL DISTRICT 60 | 36-2703832 | 2 | X | X | X | 15,000 |



9