

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

**SCHOOL DISTRICT BUDGET FORM *
July 1, 2011 - June 30, 2012**

Balanced budget, no deficit reduction
plan is required.

Date of Amended Budget: _____
(MM/DD/YY)

District Name: _____ Wilmette Community Special Ed Agreement

District RCDT No: _____ 05-016-0390-61

Budget of _____ Wilmette Community Special Ed Agreement _____, County of _____ Cook _____,
State of Illinois, for the Fiscal Year beginning _____ July 1, 2011 _____ and ending _____ June 30, 2012 _____.

WHEREAS the Board of Education of _____ Wilmette Community Special Ed Agreement _____,
County of _____ Cook _____, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary
of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the _____ 22 _____ day of _____ August _____, 20 _____ 11 _____,
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:
Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be

beginning _____ July 1, 2011 _____ and ending _____ June 30, 2012 _____.

Section 2: That the following budget containing an estimate of amounts available in each Fund, separately, and expenditures from each be and the
same is hereby adopted as the budget of this school district for said fiscal year.

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this _____ 22 _____
day of _____ August _____, 20 _____ 11 _____ by a roll call vote of _____ Yeas, and _____ Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required
by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 31,
whichever comes first. Budgets are submitted to: www.isbe.net/sfms/budget/2012/budget.htm. The electronic version does
not require member signatures.

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund	8110										
51	Transfer of Working Cash Fund Interest	8120										
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ to O&M Fund	Proceeds 8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ³ Int Proceeds to Debt Service Fund	and 8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2012		1	0	0	0	0	0	0	0	0	0

82	SUMMARY OF EXPENDITURES (by Major Object)											
83			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
84	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
85	Object Name											
87	Salaries	100	152,702	0		0		0		0	0	152,702
88	Employee Benefits	200	0	0		0	0	0		0	0	0
89	Purchased Services	300	3,070	0	0	0		0		0	0	3,070
90	Supplies & Materials	400	0	0		0		0		0	0	0
91	Capital Outlay	500	0	0		0		0		0	0	0
92	Other Objects	600	997,719	0	0	0	0	0		0	0	997,719
93	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
94	Termination Benefits	800	0	0		0		0		0	0	0
95	Total Expenditures		1,153,491	0	0	0	0	0		0	0	1,153,491

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-									
6	Leasing Purposes Levy ¹²					1130					
7	Special Education Purposes Levy	1140									
8	FICA and Medicare Only Levies	1150									
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		0	0	0	0	0	0	0	0	0
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230									
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		0	0	0	0	0	0	0	0	0
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321									
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342	152,702								
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		152,702								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
111	Flow-Through Revenue from State Sources	2100	9,000								
112	Flow-Through Revenue from Federal Sources	2200	991,789								
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	1,000,789	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001									
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		0	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100									
125	Special Education - Extraordinary	3105									
126	Special Education - Personnel	3110									
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		0	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		0	0			0				

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - SEA Projects	4105									
189	Title V - Rural and Low Income Schools (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210									
195	Special Milk Program	4215									
196	School Breakfast Program	4220									
197	Summer Food Service Admin/Program	4225									
198	Child Care Commodity/SFS 13-Adult Day Care	4226									
199	Fresh Fruit and Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		0				0				
202	TITLE I										
203	Title I - Low Income	4300									
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	Total Title I		0	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600									
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through/Low Incidence	4620									
221	Federal Special Education - IDEA Room & Board	4625									
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		0	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title III E Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				

ESTIMATED DISBURSEMENTS/EXPENDITURES

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1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100									0
6	Pre-K Programs	1125									0
7	Special Education Programs (Functions 1200 - 1220)	1200			3,070						3,070
8	Special Education Programs Pre-K	1225									0
9	Remedial and Supplemental Programs K-12	1250									0
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300									0
12	CTE Programs	1400									0
13	Interscholastic Programs	1500									0
14	Summer School Programs	1600									0
15	Gifted Programs	1650									0
16	Driver's Education Programs	1700									0
17	Bilingual Programs	1800									0
18	Truant Alternative & Optional Programs	1900									0
19	Pre-K Programs - Private Tuition	1910									0
20	Regular K-12 Programs Private Tuition	1911									0
21	Special Education Programs K-12 Private Tuition	1912									0
22	Special Education Programs Pre-K Tuition	1913									0
23	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
25	Adult/Continuing Education Programs Private Tuition	1916									0
26	CTE Programs Private Tuition	1917									0
27	Interscholastic Programs Private Tuition	1918									0
28	Summer School Programs Private Tuition	1919									0
29	Gifted Programs Private Tuition	1920									0
30	Bilingual Programs Private Tuition	1921									0
31	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
32	Total Instruction¹⁴	1000	0	0	3,070	0	0	0	0	0	3,070
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110									0
36	Guidance Services	2120									0
37	Health Services	2130									0
38	Psychological Services	2140									0
39	Speech Pathology & Audiology Services	2150									0
40	Other Support Services - Pupils (Describe & Itemize)	2190									0
41	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210									0
44	Educational Media Services	2220									0
45	Assessment & Testing	2230									0
46	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
47	Support Services - General Administration										
48	Board of Education Services	2310									0
49	Executive Administration Services	2320									0
50	Special Area Administration Services	2330	152,702								152,702
51	Tort Immunity Services	2360 - 2370									0
52	Total Support Services - General Administration	2300	152,702	0	0	0	0	0	0	0	152,702
53	Support Services - School Administration										
54	Office of the Principal Services	2410									0
55	Other Support Services - School Administration (Describe & Itemize)	2490									0
56	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0

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1				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
57	Support Services - Business											
58	Direction of Business Support Services	2510										0
59	Fiscal Services	2520										0
60	Operation & Maintenance of Plant Services	2540										0
61	Pupil Transportation Services	2550										0
62	Food Services	2560										0
63	Internal Services	2570										0
64	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
65	Support Services - Central											
66	Direction of Central Support Services	2610										0
67	Planning, Research, Development & Evaluation Services	2620										0
68	Information Services	2630										0
69	Staff Services	2640										0
70	Data Processing Services	2660										0
71	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
72	Other Support Services (Describe & Itemize)	2900										0
73	Total Support Services	2000	152,702	0	0	0	0	0	0	0	0	152,702
74	COMMUNITY SERVICES (ED)	3000										0
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
76	Payments to Other Govt Units (In-State)											
77	Payments for Regular Programs	4110										0
78	Payments for Special Education Programs	4120										0
79	Payments for Adult/Continuing Education Programs	4130										0
80	Payments for CTE Programs	4140										0
81	Payments for Community College Programs	4170										0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190										0
83	Total Payments to Districts and Other Govt Units (In-State)	4100				0		0				0
84	Payments for Regular Programs - Tuition	4210										0
85	Payments for Special Education Programs - Tuition	4220										0
86	Payments for Adult/Continuing Education Programs - Tuition	4230										0
87	Payments for CTE Programs - Tuition	4240										0
88	Payments for Community College Programs - Tuition	4270										0
89	Payments for Other Programs - Tuition	4280										0
90	Other Payments to In-State Govt Units	4290										0
91	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0				0
92	Payments for Regular Programs - Transfers	4310										0
93	Payments for Special Education Programs - Transfers	4320						997,719				997,719
94	Payments for Adult/Continuing Ed Programs - Transfers	4330										0
95	Payments for CTE Programs - Transfers	4340										0
96	Payments for Community College Program - Transfers	4370										0
97	Payments for Other Programs - Transfers	4380										0
98	Other Payments to In-State Govt Units - Transfers	4390										0
99	Total Payments to Other District & Govt Units - Transfers (In State)	4300				0		997,719				997,719
100	Payments to Other District & Govt Units (Out of State)	4400										0
101	Total Payments to Other District & Govt Units	4000				0		997,719				997,719
102	DEBT SERVICE (ED)											
103	Debt Service - Interest on Short-Term Debt											
104	Tax Anticipation Warrants	5110										0
105	Tax Anticipation Notes	5120										0
106	Corporate Personal Property Repl Tax Anticipated Notes	5130										0
107	State Aid Anticipation Certificates	5140										0
108	Other Interest on Short-Term Debt	5150										0
109	Total Debt Service - Interest on Short-Term Debt	5100						0				0

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1				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
110	Debt Service - Interest on Long-Term Debt	5200										0
111	Total Debt Service	5000						0				0
112	PROVISION FOR CONTINGENCIES (ED)	6000										0
113	Total Direct Disbursements/Expenditures		152,702	0	3,070	0	0	997,719	0	0		1,153,491
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											0
115												
116	20 - OPERATIONS AND MAINTENANCE FUND (O&M)											
117	SUPPORT SERVICES (O&M)											
118	Support Services - Pupil											
119	Other Support Services - Pupils (Describe & Itemize)	2190										0
120	Support Services - Business											
121	Direction of Business Support Services	2510										0
122	Facilities Acquisition & Construction Services	2530										0
123	Operation & Maintenance of Plant Services	2540										0
124	Pupil Transportation Services	2550										0
125	Food Services	2560										0
126	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
127	Other Support Services (Describe & Itemize)	2900										0
128	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
129	COMMUNITY SERVICES (O&M)	3000										0
130	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)											
131	Payments to Other Govt Units (In-State)											
132	Payments for Special Education Programs	4120										0
133	Payments for CTE Program	4140										0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190										0
135	Total Payments to Other Govt Units (In-State)	4100			0			0				0
136	Payments to Other Govt Units (Out of State)	4400										0
137	Total Payments to Other District and Govt Unit	4000			0			0				0
138	DEBT SERVICE (O&M)											
139	Debt Service - Interest on Short-Term Debt											
140	Tax Anticipation Warrants	5110										0
141	Tax Anticipation Notes	5120										0
142	Corporate Personal Prop Repl Tax Anticipated Notes	5130										0
143	State Aid Anticipation Certificates	5140										0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150										0
145	Total Debt Service - Interest on Short-Term Debt	5100						0				0
146	Debt Service - Interest on Long-Term Debt	5200										0
147	Total Debt Service	5000						0				0
148	PROVISION FOR CONTINGENCIES (O&M)	6000										0
149	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											0
151												
152	30 - DEBT SERVICE FUND (DS)											
153	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000										0
154	DEBT SERVICE (DS)											
155	Debt Service - Interest on Short-Term Debt											
156	Tax Anticipation Warrants	5110										0
157	Tax Anticipation Notes	5120										0
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130										0
159	State Aid Anticipation Certificates	5140										0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150										0
161	Total Debt Service - Interest On Short-Term Debt	5100						0				0

Page 14		A	B	C	D	E	F	G	H	I	J	Page 14
1				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
162	Debt Service - Interest on Long-Term Debt	5200										0
163	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300										0
164	Debt Service Other (Describe & Itemize)	5400										0
165	Total Debt Service	5000			0			0				0
166	PROVISION FOR CONTINGENCIES (DS)	6000										0
167	Total Direct Disbursements/Expenditures				0			0				0
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											0
170	40 - TRANSPORTATION FUND (TR)											
171	SUPPORT SERVICES (TR)											
172	Support Services - Pupils											
173	Other Support Services - Pupils (Describe & Itemize)	2190										0
174	Support Services - Business											
175	Pupil Transportation Services	2550										0
176	Other Support Services (Describe & Itemize)	2900										0
177	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
178	COMMUNITY SERVICES (TR)											
179	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)											
180	Payments to Other Govt Units (In-State)											
181	Payments for Regular Program	4110										0
182	Payments for Special Education Programs	4120										0
183	Payments for Adult/Continuing Education Programs	4130										0
184	Payments for CTE Programs	4140										0
185	Payments for Community College Programs	4170										0
186	Other Payments to In-State Govt Units (Describe & Itemize)	4190										0
187	Total Payments to Other Govt Units (In-State)	4100			0			0				0
188	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400										0
189	Total Payments to Other Districts & Govt Units	4000			0			0				0
190	DEBT SERVICE (TR)											
191	Debt Service - Interest on Short-Term Debt											
192	Tax Anticipation Warrants	5110										0
193	Tax Anticipation Notes	5120										0
194	Corporate Personal Prop Repl Tax Anticipation Notes	5130										0
195	State Aid Anticipation Certificates	5140										0
196	Other Interest on Short-Term Debt (Describe and Itemize)	5150										0
197	Total Debt Service - Interest On Short-Term Debt	5100						0				0
198	Debt Service - Interest on Long-Term Debt											
199	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300										0
200	Debt Service - Other (Describe and Itemize)	5400										0
201	Total Debt Service	5000						0				0
202	PROVISION FOR CONTINGENCIES (TR)	6000										0
203	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											0
205												
206	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)											
207	INSTRUCTION (MR/SS)											
208	Regular Program	1100										0
209	Pre-K Programs	1125										0
210	Special Education Programs (Functions 1200-1220)	1200										0
211	Special Education Programs Pre-K	1225										0
212	Remedial and Supplemental Programs K-12	1250										0
213	Remedial and Supplemental Programs Pre-K	1275										0
214	Adult/Continuing Education Programs	1300										0
215	CTE Programs	1400										0
216	Interscholastic Programs	1500										0
217	Summer School Programs	1600										0
218	Gifted Programs	1650										0
219	Driver's Education Programs	1700										0
220	Bilingual Programs	1800										0
221	Truant Alternative & Optional Programs	1900										0

Page 15		Page 15									
1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
222	Total Instruction	1000		0							0
223	SUPPORT SERVICES (MR/SS)										
224	Support Services - Pupil										
225	Attendance & Social Work Services	2110									0
226	Guidance Services	2120									0
227	Health Services	2130									0
228	Psychological Services	2140									0
229	Speech Pathology & Audiology Services	2150									0
230	Other Support Services - Pupils (Describe & Itemize)	2190									0
231	Total Support Services - Pupil	2100		0							0
232	Support Services - Instructional Staff										
233	Improvement of Instruction Services	2210									0
234	Educational Media Services	2220									0
235	Assessment & Testing	2230									0
236	Total Support Services - Instructional Staff	2200		0							0
237	Support Services - General Administration										
238	Board of Education Services	2310									0
239	Executive Administration Services	2320									0
240	Special Area Administrative Services	2330									0
241	Claims Paid from Self Insurance Fund	2361									0
	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
242	Unemployment Insurance Payments	2363									0
243	Insurance Payments (regular or self-insurance)	2364									0
244	Risk Management and Claims Services Payments	2365									0
245	Judgment and Settlements	2366									0
246	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
247	Reciprocal Insurance Payments	2368									0
248	Legal Service	2369									0
249											0
250	Total Support Services - General Administration	2300		0							0
251	Support Services - School Administration										
252	Office of the Principal Services	2410									0
	Other Support Services - School Administration (Describe & Itemize)	2490									0
253											0
254	Total Support Services - School Administration	2400		0							0
255	Support Services - Business										
256	Direction of Business Support Services	2510									0
257	Fiscal Services	2520									0
258	Facilities Acquisition & Construction Services	2530									0
259	Operation & Maintenance of Plant Service	2540									0
260	Pupil Transportation Services	2550									0
261	Food Services	2560									0
262	Internal Services	2570									0
263	Total Support Services - Business	2500		0							0

Page 16		A	B	C	D	E	F	G	H	I	J	Page 16
1				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
264	Support Services - Central											
265	Direction of Central Support Services	2610										0
266	Planning, Research, Development & Evaluation Services	2620										0
267	Information Services	2630										0
268	Staff Services	2640										0
269	Data Processing Services	2660										0
270	Total Support Services - Central	2600		0								0
271	Other Support Services (Describe & Itemize)	2900										0
272	Total Support Services	2000		0								0
273	COMMUNITY SERVICES (MR/SS)	3000										0
274	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)											0
275	Payments for Special Education Programs	4120										0
276	Payments for CTE Programs	4140										0
277	Total Payments to Other Districts & Govt Units	4000		0								0
278	DEBT SERVICE (MR/SS)											0
279	Debt Service - Interest on Short-Term Debt											0
280	Tax Anticipation Warrants	5110										0
281	Tax Anticipation Notes	5120										0
282	Corporate Personal Prop Repl Tax Anticipation Notes	5130										0
283	State Aid Anticipation Certificates	5140										0
284	Other (Describe & Itemize)	5150										0
285	Total Debt Service	5000						0				0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
287	Total Direct Disbursements/Expenditures			0				0				0
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											0
289												
290	60 - CAPITAL PROJECTS (CP)											
291	SUPPORT SERVICES (CP)											
292	Support Services - Business											
293	Facilities Acquisition & Construction Services	2530										0
294	Other Support Services (Describe & Itemize)	2900										0
295	Total Support Services	2000	0	0	0	0	0	0	0			0
296	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)											
297	Payments to Other Govt Units (In-State)											
298	Payments to Other Govt Units (In-State)	4100										0
299	Payment for Special Education Programs	4120										0
300	Payment for CTE Programs	4140										0
301	Other Payments to In-State Governmental Units (Describe & Itemize)	4190										0
302	Total Payments to Other Districts & Govt Units	4000			0			0				0
303	PROVISION FOR CONTINGENCIES (CP)	6000										0
304	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0			0
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											0
306												
307	70 WORKING CASH FUND (WC)											
308												
309	80 - TORT FUND (TF)											
310	SUPPORT SERVICES - GENERAL ADMINISTRATION											
311	Claims Paid from Self Insurance Fund	2361										0
312	Workers' Compensation or Workers' Occupational Disease Act Payments	2362										0
313	Unemployment Insurance Payments	2363										0
314	Insurance Payments (regular or self-insurance)	2364										0
315	Risk Management and Claims Services Payments	2365										0
316	Judgment and Settlements	2366										0
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367										0
318	Reciprocal Insurance Payments	2368										0
319	Legal Service	2369										0
320	Property Insurance (Building & Grounds)	2371										0
321	Vehicle Insurance (Transportation)	2372										0
322	Total Support Services - General Administration	2000	0	0	0	0	0	0	0			0

Page 17		Page 17									
1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
323	DEBT SERVICE (TF)										
324	Debt Service - Interest on Short-Term Debt										
325	Tax Anticipation Warrants	5110									0
326	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
327	Other Interest on Short-Term Debt	5150									0
328	Total Debt Service	5000						0			0
329	PROVISION FOR CONTINGENCIES (TF)	6000									0
330	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
331	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
332											
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
334	SUPPORT SERVICES (FP&S)										
335	Support Services - Business										
336	Facilities Acquisition & Construction Services	2530									0
337	Operation & Maintenance of Plant Service	2540									0
338	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
339	Other Support Services (Describe & Itemize)	2900									0
340	Total Support Services	2000	0	0	0	0	0	0	0		0
341	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
343	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
344	DEBT SERVICE (FP&S)										
345	Debt Service - Interest on Short-Term Debt										
346	Tax Anticipation Warrants	5110									0
347	Other Interest on Short-Term Debt	5150									0
348	Total Debt Service - Interest on Short-Term Debt	5100						0			0
349	Debt Service - Interest on Long-Term Debt	5200									0
350	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
351	Total Debt Service	5000						0			0
352	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
353	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

This page is provided for detailed itemizations as requested within the body of the Report.

1. NOT APPLICABLE
- 2.
- 3.
- 4.

	A	B	C	D	E	F
1						
2	Wilmette Community Special Ed Agreement 05-016-0390-61					
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	1,153,491				1,153,491
6	Direct Expenditures	1,153,491				1,153,491
7	Difference					
8	Estimated Fund Balance - June 30, 2012	1				1
9	<p style="text-align: center;">Balanced budget, no deficit reduction plan is required.</p> <p><i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2011-12 school district budget in which the "operating funds" listed above result in direct revenues (line 5) being less than direct expenditures (line 6) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 8).</i></p> <p>Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.</p> <p>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</p>					
10						
11						
12						
13						
14						

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	C	D	E	F	G
1	Wilmette Community Special Ed Agreement 05-016-0390-61 <i>District Number</i>		DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3			FY2011-12				
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1	0	0	0	1
8	RECEIPTS/REVENUES		Acct No.				
9	LOCAL SOURCES		1000	152,702	0	0	152,702
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	1,000,789	0	0	1,000,789
11	STATE SOURCES		3000	0	0	0	0
12	FEDERAL SOURCES		4000	0	0	0	0
13	Total Receipts/Revenues			1,153,491	0	0	1,153,491
14	DISBURSEMENTS/EXPENDITURES		Funct No.				
15	INSTRUCTION		1000	3,070			3,070
16	SUPPORT SERVICES		2000	152,702	0	0	152,702
17	COMMUNITY SERVICES		3000	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	997,719	0	0	997,719
19	DEBT SERVICES		5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES		6000	0	0	0	0
21	Total Disbursements/Expenditures			1,153,491	0	0	1,153,491
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)			0	0	0	0
25	OTHER USES OF FUNDS (8000)			0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS			0	0	0	0
27	ESTIMATED ENDING FUND BALANCE			1	0	0	1
28							
29							

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1	Wilmette Community Special Ed Agreement 05-016-0390-61 <i>District Number</i>		ESTIMATED BUDGET FY2012-13				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1	0	0	0	1
8	RECEIPTS/REVENUES		Acct No.				
9	LOCAL SOURCES		1000	160,337			160,337
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	1,044,921			1,044,921
11	STATE SOURCES		3000				0
12	FEDERAL SOURCES		4000				0
13	Total Receipts/Revenues			1,205,258	0	0	1,205,258
14	DISBURSEMENTS/EXPENDITURES		Funct No.				
15	INSTRUCTION		1000	3,150			3,150
16	SUPPORT SERVICES		2000	160,337			160,337
17	COMMUNITY SERVICES		3000				0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	1,041,771			1,041,771
19	DEBT SERVICES		5000				0
20	PROVISION FOR CONTINGENCIES		6000				0
21	Total Disbursements/Expenditures			1,205,258	0	0	1,205,258
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS			0	0	0	0
27	ESTIMATED ENDING FUND BALANCE			1	0	0	1
28							
29							

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1	Wilmette Community Special Ed Agreement 05-016-0390-61 <i>District Number</i>		ESTIMATED BUDGET FY2013-14				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1	0	0	0	1
8	RECEIPTS/REVENUES		Acct No.				
9	LOCAL SOURCES		1000	168,354			168,354
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	1,097,167			1,097,167
11	STATE SOURCES		3000				0
12	FEDERAL SOURCES		4000				0
13	Total Receipts/Revenues		1,265,521	0	0	0	1,265,521
14	DISBURSEMENTS/EXPENDITURES		Funct No.				
15	INSTRUCTION		1000	3,300			3,300
16	SUPPORT SERVICES		2000	168,354			168,354
17	COMMUNITY SERVICES		3000				0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	1,093,867			1,093,867
19	DEBT SERVICES		5000				0
20	PROVISION FOR CONTINGENCIES		6000				0
21	Total Disbursements/Expenditures		1,265,521	0	0		1,265,521
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		1	0	0	0	1
28							
29							

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1	Wilmette Community Special Ed Agreement 05-016-0390-61 <i>District Number</i>		ESTIMATED BUDGET FY2014-15				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1	0	0	0	1
8	RECEIPTS/REVENUES		Acct No.				
9	LOCAL SOURCES		1000	176,772			176,772
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	1,152,025			1,152,025
11	STATE SOURCES		3000				0
12	FEDERAL SOURCES		4000				0
13	Total Receipts/Revenues		1,328,797	0	0	0	1,328,797
14	DISBURSEMENTS/EXPENDITURES		Funct No.				
15	INSTRUCTION		1000	3,500			3,500
16	SUPPORT SERVICES		2000	176,772			176,772
17	COMMUNITY SERVICES		3000				0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	1,148,525			1,148,525
19	DEBT SERVICES		5000				0
20	PROVISION FOR CONTINGENCIES		6000				0
21	Total Disbursements/Expenditures		1,328,797	0	0		1,328,797
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		1	0	0	0	1
28							
29							

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1	Wilmette Community Special Ed Agreement 05-016-0390-61 District Number		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: 08/22/11 (Enter as MM/DD/YY)			
2						
3						
4						
5						
6						
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1	1	1	1
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	152,702	160,337	168,354	176,772
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	1,000,789	1,044,921	1,097,167	1,152,025
11	STATE SOURCES	3000	0	0	0	0
12	FEDERAL SOURCES	4000	0	0	0	0
13	Total Receipts/Revenues		1,153,491	1,205,258	1,265,521	1,328,797
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	3,070	3,150	3,300	3,500
16	SUPPORT SERVICES	2000	152,702	160,337	168,354	176,772
17	COMMUNITY SERVICES	3000	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	997,719	1,041,771	1,093,867	1,148,525
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		1,153,491	1,205,258	1,265,521	1,328,797
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		1	1	1	1
28						
29						

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2012 through Fiscal Year 2015

Wilmette Community Special Ed Agreement **05-016-0390-61**

Please complete the following schedule and include a brief description to identify any areas of the budget that will be impacted from one year to the next. If the deficit reduction plan relies upon new local revenues, identify contingencies for further budget reductions which will be enacted in the event those new revenues are not available. For additional information, please see:

www.isbe.net/sfms/budget/2012/budget.htm

1. Background and Narrative of Budget Reductions:

THIS ENTITY IS A COOPERATIVE PROVIDING SPECIAL EDUCATION SERVICES TO ITS MEMBERS. THE ENTITY DOES NOT MAINTAIN A FUND BALANCE OR A CASH BALANCE. THE COOPERATIVE PAYS OUT ANY FUNDS RECEIVED TO THE MEMBER DITRICTS. NO FEES ARE ASSESSED SO REVENUES WILL ALWAYS EQUAL EXPENDITURES

2. Assumptions Used in the Deficit Reduction Plan:

- **Foundation Levels for General State Aid:**

- **Equal Assessed Valuation and Tax Rates:**

- **Employee Salaries and Benefits:**

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

- Has the district considered shared services (Ex: Media Coop, Transportation, Insurance) If yes please explain:

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5 The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 45).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 63).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-6 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14 Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money
(see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS	
This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors must be corrected before the budget is finalized and submitted to ISBE.	
Budget Item References	Message
Is Deficit Reduction Plan Required? If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	Congratulations! You have a balanced budget.
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	ACCRUAL
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2011 for all Funds (Cells C3 - K3)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C28, D28, F28), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C51, D51, F51).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C29:K29), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C52:H52, J52).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E38) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C56, D56, H56).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C57, D57, H57).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E40) must equal (Funds 10 & 20 - Acct 8600 - Cells C58, D58).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E41) must equal (Funds 10 & 20 - Acct 8700 - Cells C59, D59).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H42) must equal (Fund 10 & 20, Acct 8800 - Cells C60, D60).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2011, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2012, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

End of Balancing