

New Fund Balance Classifications

Effective July 1, 2010, The Government Accounting Standards Board, issued GASB 54 *Fund Balance Governmental Reporting and Fund Type Definitions*, which requires districts to classify fund balances into the following specifically defined classifications.

BUDGET ADOPTION 2015-2016			
GENERAL FUND (FUND 10)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
Beginning Fund Balance (Account 930 000)	6,297,085.26	6,318,812.76	7,777,313.21
Ending Fund Balance, Nonspendable (Acct. 935 000)	28,202.01	28,202.01	28,202.01
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	371,244.00	371,244.00	371,244.00
Ending Fund Balance, Unassigned (Acct. 939 000)	5,919,366.75	5,919,366.75	7,377,867.20
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	6,318,812.76	7,777,313.21	6,377,313.21
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources	10,734,718.18	10,497,250.84	9,175,616.00
210 Taxes			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	18,183.26	24,696.69	11,100.00
270 School Activity Income	82,398.37	82,882.92	67,250.00
280 Interest on Investments	9,306.12	11,976.62	12,000.00
290 Other Revenue, Local Sources	313,869.35	320,677.51	290,700.00
Subtotal Local Sources	11,158,475.28	10,937,484.58	9,556,666.00
Other School Districts Within Wisconsin	0.00	0.00	0.00
310 Transit of Aids			
340 Payments for Services	282,471.47	378,373.81	382,539.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	282,471.47	378,373.81	382,539.00
Other School Districts Outside Wisconsin	0.00	0.00	0.00
440 Payments for Services			
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources	22,420.93	19,220.32	19,000.00
510 Transit of Aids			
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	17,050.00	6,600.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	39,470.93	25,820.32	19,000.00
State Sources	248,761.50	374,847.95	370,000.00
610 State Aid -- Categorical			
620 State Aid -- General	5,210,883.00	5,840,105.00	5,381,568.00
630 DPI Special Project Grants	8,560.00	77,734.09	8,000.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	8,516.14	8,598.40	6,000.00
690 Other Revenue	28,554.00	35,062.00	35,609.00
Subtotal State Sources	5,505,274.64	6,336,347.44	5,801,177.00
Federal Sources	0.00	0.00	0.00
710 Transit of Aids			
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	31,061.27	34,228.73	39,282.00
750 IASA Grants	146,623.15	121,706.41	114,000.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00

780 Other Federal Revenue Through State	73,987.00	26,545.00	20,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	251,671.42	182,480.14	173,282.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	2,250.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	2,250.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	5,250.00	0.00
970 Refund of Disbursement	109,829.27	31,825.42	0.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	38,751.78	9,848.51	7,700.00
Subtotal Other Revenues	148,581.05	46,923.93	7,700.00
TOTAL REVENUES & OTHER FINANCING SOURCES	17,388,194.79	17,907,430.22	15,940,364.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	5,459,259.29	5,381,731.52	5,142,339.00
130 000 Vocational Curriculum	1,391,754.56	1,357,210.54	1,218,865.00
140 000 Physical Curriculum	549,618.97	468,924.59	466,353.00
160 000 Co-Curricular Activities	523,847.30	539,036.91	590,305.00
170 000 Other Special Needs	96,457.38	146,061.47	194,608.00
Subtotal Instruction	8,020,937.50	7,892,965.03	7,612,470.00
Support Sources			
210 000 Pupil Services	632,018.10	601,176.70	587,417.00
220 000 Instructional Staff Services	616,807.41	527,858.49	481,935.00
230 000 General Administration	351,789.86	342,769.03	396,573.00
240 000 School Building Administration	546,824.46	623,038.64	725,075.00
250 000 Business Administration	2,929,902.20	2,644,838.27	3,285,309.00
260 000 Central Services	1,112,321.78	1,141,963.76	1,135,177.00
270 000 Insurance & Judgments	122,036.65	108,811.71	127,500.00
280 000 Debt Services	801.85	0.00	0.00
290 000 Other Support Services	822,211.26	391,715.84	558,752.00
Subtotal Support Sources	7,134,713.57	6,382,172.44	7,297,738.00
Non-Program Transactions			
410 000 Inter-fund Transfers	1,223,174.39	1,172,935.28	1,294,967.00
430 000 Instructional Service Payments	980,128.06	999,709.08	1,133,229.00
490 000 Other Non-Program Transactions	7,513.77	1,147.94	1,960.00
Subtotal Non-Program Transactions	2,210,816.22	2,173,792.30	2,430,156.00
TOTAL EXPENDITURES & OTHER FINANCING USES	17,366,467.29	16,448,929.77	17,340,364.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	106,096.54	92,289.78	90,727.14
900 000 Ending Fund Balance	92,289.78	90,727.14	101,512.14
TOTAL REVENUES & OTHER FINANCING SOURCES	2,199,012.56	2,080,104.41	2,110,156.00
100 000 Instruction	1,537,902.52	1,450,557.39	1,618,914.00
200 000 Support Services	526,606.01	497,422.98	392,490.00
400 000 Non-Program Transactions	148,310.79	133,686.68	87,967.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,212,819.32	2,081,667.05	2,099,371.00

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	53,085.40	53,040.29	70,219.68
900 000 ENDING FUND BALANCES	53,040.29	70,219.68	204,413.68
TOTAL REVENUES & OTHER FINANCING SOURCES	369,915.89	1,072,266.78	1,268,863.00
281 000 Long-Term Capital Debt	20,863.00	846,446.89	641,013.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	
289 000 Other Long-Term General Obligation Debt	349,098.00	208,640.50	493,656.00
400 000 Non-Program Transactions	0.00	0.00	
TOTAL EXPENDITURES & OTHER FINANCING USES	369,961.00	1,055,087.39	1,134,669.00
842 000 INDEBTEDNESS, END OF YEAR	1,635,000.00	2,070,000.00	9,055,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	728,782.98	1,480,350.20	(1,517,778.91)
900 000 Ending Fund Balance	1,480,350.20	(1,517,778.91)	1,726,271.09
TOTAL REVENUES & OTHER FINANCING SOURCES	752,261.42	1,901,879.00	9,661,500.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	694.20	4,900,008.11	6,417,450.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	694.20	4,900,008.11	6,417,450.00

FOOD SERVICE FUND (FUND 50)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	462,909.13	542,104.47	534,385.92
900 000 ENDING FUND BALANCE	542,104.47	534,385.92	246,164.92
TOTAL REVENUES & OTHER FINANCING SOURCES	935,933.14	972,507.68	913,200.00
200 000 Support Services	856,732.09	980,226.23	1,201,421.00
400 000 Non-Program Transactions	5.71	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	856,737.80	980,226.23	1,201,421.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	215.87	11,484.57	79,851.59
900 000 ENDING FUND BALANCE	11,484.57	79,851.59	21,200.59
TOTAL REVENUES & OTHER FINANCING SOURCES	79,163.68	79,315.45	0.00
200 000 Support Services	39,043.34	1,433.13	48,651.00
300 000 Community Services	28,851.64	9,515.30	10,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	67,894.98	10,948.43	58,651.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00