

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 . Districts are not required to restate 2009-2010 fund balances.

BUDGET ADOPTION 2011-12			
GENERAL FUND (FUND 10)	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
Beginning Fund Balance (Account 930 000)	4,994,411.63	5,562,007.51	6,265,054.99
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	32,448.28	31,332.41	31,332.41
Ending Fund Balance, Committed (Acct. 937 000)	0.00	9,375.00	18,750.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	200,000.00	200,000.00
Ending Fund Balance, Unassigned (Acct. 939 000)	5,529,559.23	6,024,347.58	6,024,347.58
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	5,562,007.51	6,265,054.99	6,274,429.99
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources	17,585,541.00	18,096,007.00	18,837,687.00
210 Taxes			
240 Payments for Services	13,300.00	10,194.00	5,000.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	68,992.89	70,609.95	80,000.00
280 Interest on Investments	14,343.18	12,429.83	10,000.00
290 Other Revenue, Local Sources	253,126.38	279,766.53	327,500.00
Subtotal Local Sources	17,935,303.45	18,469,007.31	19,260,187.00
Other School Districts Within Wisconsin	6,544.96	7,639.69	9,217.00
310 Transit of Aids			
340 Payments for Services	504,605.80	468,367.00	605,868.00
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	511,150.76	476,006.69	615,085.00
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	0.00	0.00	0.00
510 Transit of Aids			
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	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	0.00	0.00	0.00
State Sources	158,072.50	166,963.50	166,867.00
610 State Aid -- Categorical			
620 State Aid -- General	16,588,014.00	18,709,155.00	16,841,501.00
630 DPI Special Project Grants	3,750.00	4,875.00	0.00
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	0.00	0.00	0.00
690 Other Revenue	42,332.00	37,698.00	39,058.00
Subtotal State Sources	16,792,168.50	18,918,691.50	17,047,426.00
Federal Sources	927,144.00	499.02	0.00
710 Transit of Aids			
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	59,035.91	57,828.41	133,279.00
750 IASA Grants	56,668.96	65,214.74	76,741.00
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	0.00	327,505.57	602,000.00
790 Other Federal Revenue - Direct	139,380.00	7,205.99	0.00
Subtotal Federal Sources	1,182,228.87	458,253.73	812,020.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	20,200.00	0.00	0.00
970 Refund of Disbursement	28,916.00	37,729.00	35,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	25,922.88	28,767.44	25,000.00
Subtotal Other Revenues	75,038.88	66,496.44	60,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	36,495,890.46	38,388,455.67	37,794,718.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	10,014,140.86	10,650,233.87	10,133,238.00
120 000 Regular Curriculum	6,130,824.47	6,377,075.21	6,837,663.00
130 000 Vocational Curriculum	1,494,254.61	1,508,638.49	1,439,707.00
140 000 Physical Curriculum	550,936.21	573,240.40	542,365.00
160 000 Co-Curricular Activities	633,639.18	690,967.93	708,679.00
170 000 Other Special Needs	1,494.38	2,138.65	4,317.00
Subtotal Instruction	18,825,289.71	19,802,294.55	19,665,969.00
Support Sources			
210 000 Pupil Services	725,735.06	958,876.91	856,606.00
220 000 Instructional Staff Services	1,336,738.77	1,435,624.02	1,436,082.00
230 000 General Administration	1,105,252.60	974,004.37	919,561.00
240 000 School Building Administration	2,524,986.79	2,499,080.50	2,510,166.00
250 000 Business Administration	5,248,457.49	5,829,601.65	5,915,150.00
260 000 Central Services	0.00	0.00	0.00
270 000 Insurance & Judgments	206,072.54	220,207.85	230,000.00
280 000 Debt Services	114,511.56	46,935.72	35,000.00
290 000 Other Support Services	1,394,400.41	1,802,786.15	1,489,070.00
Subtotal Support Sources	12,656,155.22	13,767,117.17	13,391,635.00
Non-Program Transactions			
410 000 Inter-fund Transfers	4,216,399.67	3,851,077.68	4,503,739.00
430 000 Instructional Service Payments	228,409.34	240,577.28	222,000.00
490 000 Other Non-Program Transactions	2,040.64	24,341.51	2,000.00
Subtotal Non-Program Transactions	4,446,849.65	4,115,996.47	4,727,739.00
TOTAL EXPENDITURES & OTHER FINANCING USES	35,928,294.58	37,685,408.19	37,785,343.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
900 000 Beginning Fund Balance	4,380.52	500.00	1,500.00
900 000 Ending Fund Balance	500.00	1,500.00	1,500.00
TOTAL REVENUES & OTHER FINANCING SOURCES	7,282,265.86	6,805,214.33	6,820,166.00
100 000 Instruction	5,500,743.97	5,254,483.60	5,222,312.00
200 000 Support Services	1,721,688.76	1,474,333.18	1,523,585.00
400 000 Non-Program Transactions	63,713.65	75,397.55	74,269.00
TOTAL EXPENDITURES & OTHER FINANCING USES	7,286,146.38	6,804,214.33	6,820,166.00

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
900 000 Beginning Fund Balance	1,243,823.50	1,174,722.60	1,471,932.31
900 000 ENDING FUND BALANCES	1,174,722.60	1,471,932.31	1,397,519.31
TOTAL REVENUES & OTHER FINANCING SOURCES	5,055,196.09	17,388,034.49	9,986,518.00
281 000 Long-Term Capital Debt	5,124,296.99	5,076,168.64	5,285,931.00
282 000 Refinancing	0.00	12,014,656.14	4,775,000.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	5,124,296.99	17,090,824.78	10,060,931.00
842 000 INDEBTEDNESS, END OF YEAR	50,230,000.00	56,190,000.00	53,805,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
900 000 Beginning Fund Balance	0.00	0.00	3,343,642.99
900 000 Ending Fund Balance	0.00	3,343,642.99	663,642.99
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	8,469,136.99	20,000.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	5,125,494.00	2,500,000.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	200,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	5,125,494.00	2,700,000.00

FOOD SERVICE FUND (FUND 50)	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
900 000 Beginning Fund Balance	310,670.92	366,202.54	354,610.37
900 000 ENDING FUND BALANCE	366,202.54	354,610.37	354,610.37
TOTAL REVENUES & OTHER FINANCING SOURCES	1,631,235.87	1,677,216.06	1,745,000.00
200 000 Support Services	1,575,704.25	1,688,808.23	1,745,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,575,704.25	1,688,808.23	1,745,000.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
900 000 Beginning Fund Balance	107,009.08	98,158.91	65,493.90
900 000 ENDING FUND BALANCE	98,158.91	65,493.90	31,603.90
TOTAL REVENUES & OTHER FINANCING SOURCES	344,497.71	333,683.28	436,475.00
200 000 Support Services	15,155.90	21,777.81	35,000.00
300 000 Community Services	338,191.98	344,570.48	435,365.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	353,347.88	366,348.29	470,365.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
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	53,600.00	91,197.34	80,000.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	53,600.00	91,197.34	80,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	53,600.00	91,197.34	80,000.00