

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.

**Data will pre-fill (yellow shaded tabs) when a district is selected from the drop-down menu on the "Budget Adoption Format" tab in this workbook*

BUDGET ADOPTION 2015-2016			
GENERAL FUND (FUND 10)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
Beginning Fund Balance (Account 930 000)	5,539,922.57	6,253,667.11	6,548,078.49
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	752,959.00	927,923.39	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	5,500,708.11	5,620,155.10	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	6,253,667.11	6,548,078.49	6,548,078.49
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources	5,022,316.63	4,869,995.81	4,901,550.00
210 Taxes			
240 Payments for Services	1,156.50	1,301.00	1,000.00
260 Non-Capital Sales	3,966.24	8,127.12	0.00
270 School Activity Income	37,746.18	37,043.07	35,200.00
280 Interest on Investments	5,711.73	6,139.74	6,000.00
290 Other Revenue, Local Sources	48,108.20	55,270.45	45,900.00
Subtotal Local Sources	5,119,005.48	4,977,877.19	4,989,650.00
Other School Districts Within Wisconsin	0.00	0.00	0.00
310 Transit of Aids			
340 Payments for Services	290,750.00	316,846.00	348,000.00
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	290,750.00	316,846.00	348,000.00
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	1,565.00	911.19	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	1,565.00	911.19	0.00
State Sources	140,254.00	212,439.91	205,000.00
610 State Aid -- Categorical			
620 State Aid -- General	3,320,551.00	3,250,925.00	3,128,709.00

630 DPI Special Project Grants	0.00	23,720.00	16,320.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	156,098.57	180,045.22	155,000.00
660 Other State Revenue Through Local Units	11,719.95	10,793.62	8,000.00
690 Other Revenue	4,842.00	3,835.00	3,722.00
Subtotal State Sources	3,633,465.52	3,681,758.75	3,516,751.00
Federal Sources			
710 Transit of Aids	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	63,960.64	41,200.00	43,343.00
750 IASA Grants	146,305.42	134,070.19	138,000.00
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	128,399.00	17,373.15	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	338,665.06	192,643.34	181,343.00
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	15,288.16	4,778.00	0.00
970 Refund of Disbursement	90,853.18	82,650.08	60,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	7,735.44	4,073.40	1,000.00
Subtotal Other Revenues	113,876.78	91,501.48	61,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	9,497,327.84	9,261,537.95	9,096,744.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	1,546,472.73	1,671,528.68	1,701,175.00
120 000 Regular Curriculum	1,754,168.43	1,741,280.73	1,910,647.00
130 000 Vocational Curriculum	347,711.49	384,129.34	342,987.00
140 000 Physical Curriculum	228,176.45	231,848.30	244,646.00
160 000 Co-Curricular Activities	229,667.46	239,631.40	242,256.00
170 000 Other Special Needs	53,388.92	90,615.14	131,167.00
Subtotal Instruction	4,159,585.48	4,359,033.59	4,572,878.00
Support Sources			
210 000 Pupil Services	144,791.22	159,345.53	166,109.00
220 000 Instructional Staff Services	238,604.58	280,383.96	277,695.00
230 000 General Administration	317,855.56	300,904.64	297,532.00
240 000 School Building Administration	369,779.48	397,884.59	429,515.00
250 000 Business Administration	1,568,487.63	1,422,118.91	1,531,100.00

260 000 Central Services	512,409.77	372,250.23	407,246.00
270 000 Insurance & Judgments	181,801.07	192,182.76	175,000.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	2,647.84	1,500.00
Subtotal Support Sources	3,333,729.31	3,127,718.46	3,285,697.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	924,436.36	1,035,290.81	834,169.00
430 000 Instructional Service Payments	358,093.23	440,241.01	404,000.00
490 000 Other Non-Program Transactions	7,738.92	4,842.70	0.00
Subtotal Non-Program Transactions	1,290,268.51	1,480,374.52	1,238,169.00
TOTAL EXPENDITURES & OTHER FINANCING USES	8,783,583.30	8,967,126.57	9,096,744.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	13,160.62	14,947.77	34,229.57
900 000 Ending Fund Balance	14,947.77	34,229.57	34,229.57
TOTAL REVENUES & OTHER FINANCING SOURCES	1,546,903.29	1,590,583.11	1,665,408.00
100 000 Instruction	1,122,301.33	1,101,350.94	1,191,343.00
200 000 Support Services	308,248.88	338,360.28	365,065.00
400 000 Non-Program Transactions	114,565.93	131,590.09	109,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,545,116.14	1,571,301.31	1,665,408.00

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCES	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
281 000 Long-Term Capital Debt	0.00	0.00	0.00
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	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	0.00	0.00	0.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	140,310.00	240,710.00	540,810.00
900 000 Ending Fund Balance	240,710.00	540,810.00	215,810.00
TOTAL REVENUES & OTHER FINANCING SOURCES	100,400.00	300,100.00	100,000.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
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	0.00	0.00	425,000.00

FOOD SERVICE FUND (FUND 50)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	23,086.82	13,462.46	1.00
900 000 ENDING FUND BALANCE	13,462.46	1.00	1.00

TOTAL REVENUES & OTHER FINANCING SOURCES	390,755.53	396,979.83	434,400.00
200 000 Support Services	400,379.89	410,441.29	434,400.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	400,379.89	410,441.29	434,400.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	15,179.20	17,664.35	22,451.98
900 000 ENDING FUND BALANCE	17,664.35	22,451.98	22,451.98
TOTAL REVENUES & OTHER FINANCING SOURCES	15,185.00	15,184.00	15,000.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	12,699.85	10,396.37	15,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	12,699.85	10,396.37	15,000.00

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