

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)	1,000,048.68	1,113,083.18	1,147,106.12
Ending Fund Balance, Nonspendable (Acct. 935 000)		0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)		0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)		0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)		1,147,106.12	1,147,106.21
Ending Fund Balance, Unassigned (Acct. 939 000)		0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	1,113,083.18	1,147,106.12	1,147,106.12
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources	3,246,364.00	3,504,458.76	3,769,401.00
210 Taxes			
240 Payments for Services	8,524.31	3,823.75	3,900.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	39,571.23	36,856.17	40,186.00
280 Interest on Investments	2,104.43	4,416.51	4,500.00
290 Other Revenue, Local Sources	51,074.07	47,772.11	48,000.00
Subtotal Local Sources	3,347,638.04	3,597,327.30	3,865,987.00
Other School Districts Within Wisconsin	0.00	5,224.49	3,512.00
310 Transit of Aids			
340 Payments for Services	217,683.00	226,611.00	318,963.00
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	217,683.00	231,835.49	322,475.00
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	1,800.00	950.00	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	1,800.00	950.00	0.00
State Sources	36,446.50	41,272.50	38,000.00
610 State Aid -- Categorical			
620 State Aid -- General	4,725,666.00	5,013,759.00	4,513,310.00
630 DPI Special Project Grants	109,196.00	68,675.00	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	20,836.71	22,585.68	22,500.00
690 Other Revenue	1,636.00	6,214.35	3,501.00
Subtotal State Sources	4,893,781.21	5,152,506.53	4,577,311.00
Federal Sources	264,129.00	0.00	0.00
710 Transit of Aids			
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	24,496.74	32,945.03	30,672.05
750 IASA Grants	27,667.48	22,254.10	41,603.00
760 JTPA	0.00	172,481.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00

780 Other Federal Revenue Through State	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	316,293.22	227,680.13	72,275.05
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	25,000.00	0.00	0.00
870 Long-Term Obligations	18,060.04	11,547.47	0.00
Subtotal Other Financing Sources	43,060.04	11,547.47	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	6,259.39		2,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	6,029.01	2,646.93	1,000.00
Subtotal Other Revenues	12,288.40	2,646.93	3,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	8,832,543.91	9,224,493.85	8,841,048.05
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	2,415,418.61	2,509,274.73	2,419,461.22
120 000 Regular Curriculum	1,359,209.24	1,480,463.46	1,396,105.18
130 000 Vocational Curriculum	298,938.30	234,055.10	222,575.36
140 000 Physical Curriculum	245,827.98	301,223.75	279,917.52
160 000 Co-Curricular Activities	174,455.24	179,100.44	189,435.99
170 000 Other Special Needs	35,927.06	34,191.97	33,021.70
Subtotal Instruction	4,529,776.43	4,738,309.45	4,540,516.97
Support Sources			
210 000 Pupil Services	208,048.51	217,968.75	201,121.54
220 000 Instructional Staff Services	297,216.32	298,209.38	245,448.45
230 000 General Administration	223,086.18	224,676.92	227,123.58
240 000 School Building Administration	312,659.39	348,452.74	349,175.67
250 000 Business Administration	1,499,408.09	1,664,104.54	1,592,172.87
260 000 Central Services	222,499.16	217,485.89	186,374.27
270 000 Insurance & Judgments	96,121.03	83,503.85	91,967.13
280 000 Debt Services	55,206.05	12,554.72	17,200.00
290 000 Other Support Services	168,005.67	168,657.41	152,250.94
Subtotal Support Sources	3,082,250.40	3,235,614.20	3,062,834.45
Non-Program Transactions			
410 000 Inter-fund Transfers	835,620.19	945,163.32	985,585.63
430 000 Instructional Service Payments	270,577.63	271,383.94	252,111.00
490 000 Other Non-Program Transactions	1,284.76	0.00	0.00
Subtotal Non-Program Transactions	1,107,482.58	1,216,547.26	1,237,696.63
TOTAL EXPENDITURES & OTHER FINANCING USES	8,719,509.41	9,190,470.91	8,841,048.05

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
900 000 Beginning Fund Balance	3,265.22	4,998.41	4,776.49
900 000 Ending Fund Balance	4,998.41	4,776.49	3,274.63
TOTAL REVENUES & OTHER FINANCING SOURCES	1,531,181.74	1,613,291.29	1,683,292.93
100 000 Instruction	1,151,168.38	1,191,364.62	1,251,484.70
200 000 Support Services	357,466.41	374,092.29	377,876.09
400 000 Non-Program Transactions	20,813.76	48,056.30	55,434.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,529,448.55	1,613,513.21	1,684,794.79

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
900 000 Beginning Fund Balance	221,588.96	253,310.16	303,714.28
900 000 ENDING FUND BALANCES	253,310.16	303,714.28	327,770.52
TOTAL REVENUES & OTHER FINANCING SOURCES	966,056.80	1,057,770.06	1,086,150.00
281 000 Long-Term Capital Debt	836,143.76	1,007,365.94	1,062,093.76
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	98,191.84	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	
TOTAL EXPENDITURES & OTHER FINANCING USES	934,335.60	1,007,365.94	1,062,093.76
842 000 INDEBTEDNESS, END OF YEAR	11,514,011.84	10,915,000.00	10,260,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
900 000 Beginning Fund Balance	27,256.87	305,014.87	54,415.87
900 000 Ending Fund Balance	305,014.87	54,415.87	54,415.87
TOTAL REVENUES & OTHER FINANCING SOURCES	490,608.00	151.00	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	212,850.00	250,750.00	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	212,850.00	250,750.00	0.00

FOOD SERVICE FUND (FUND 50)	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
900 000 Beginning Fund Balance	16,179.67	30,967.68	48,794.03
900 000 ENDING FUND BALANCE	30,967.68	48,794.03	43,559.89
TOTAL REVENUES & OTHER FINANCING SOURCES	333,743.34	338,294.76	332,473.00
200 000 Support Services	318,955.33	320,468.41	337,707.14
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	318,955.33	320,468.41	337,707.14

COMMUNITY SERVICE FUND (FUND 80)	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
900 000 Beginning Fund Balance	12,964.44	26,079.13	28,818.80
900 000 ENDING FUND BALANCE	26,079.13	28,818.80	28,818.80
TOTAL REVENUES & OTHER FINANCING SOURCES	87,464.77	85,830.75	82,000.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	74,350.08	83,091.08	82,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	74,350.08	83,091.08	82,000.00

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	6,831.93	7,482.93	8,465.70
100 000 Instruction	6,831.93	7,482.93	8,465.70
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	6,831.93	7,482.93	8,465.70