

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)	7,328,274.45	7,406,097.16	8,275,543.98
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	43,300.49	25,291.66	25,291.66
Ending Fund Balance, Committed (Acct. 937 000)	39,609.68	51,484.68	51,484.68
Ending Fund Balance, Assigned (Acct. 938 000)	501,488.36	838,031.51	838,031.51
Ending Fund Balance, Unassigned (Acct. 939 000)	6,821,698.63	7,360,736.13	7,372,611.13
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	7,406,097.16	8,275,543.98	8,287,418.98
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources	18,885,455.00	19,289,802.00	20,526,360.00
210 Taxes			
240 Payments for Services	0.00	3,022.52	5,000.00
260 Non-Capital Sales	31,841.36	34,737.93	40,868.00
270 School Activity Income	66,906.68	66,852.56	74,500.00
280 Interest on Investments	4,842.76	7,508.93	7,500.00
290 Other Revenue, Local Sources	445,476.05	469,316.87	473,860.00
Subtotal Local Sources	19,434,521.85	19,871,240.81	21,128,088.00
Other School Districts Within Wisconsin			
310 Transit of Aids	26,049.77	37,366.72	25,342.00
340 Payments for Services	898,394.80	1,016,037.00	1,068,214.00
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	924,444.57	1,053,403.72	1,093,556.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
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			
510 Transit of Aids	0.00	0.00	0.00
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			
610 State Aid -- Categorical	449,348.00	763,941.70	771,251.00
620 State Aid -- General	18,627,004.00	19,355,837.00	19,119,930.00
630 DPI Special Project Grants	32,764.09	53,000.00	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	26,657.15	25,876.75	26,600.00
690 Other Revenue	39,041.00	56,777.00	72,044.00
Subtotal State Sources	19,174,814.24	20,255,432.45	19,989,825.00
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	94,151.46	88,694.16	135,450.00
750 IASA Grants	105,588.14	120,547.49	102,329.00
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	127,073.00	51,405.00	50,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	326,812.60	260,646.65	287,779.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	4,325.82	9,678.77	10,000.00
870 Long-Term Obligations	0.00	0.00	231,966.00
Subtotal Other Financing Sources	4,325.82	9,678.77	241,966.00
Other Revenues			
960 Adjustments	7,030.10	10,027.54	0.00
970 Refund of Disbursement	79,176.46	152,447.59	100,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	9,734.59	115,477.99	10,000.00
Subtotal Other Revenues	95,941.15	277,953.12	110,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	39,960,860.23	41,728,355.52	42,851,214.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	10,985,198.41	11,267,863.52	11,691,651.00
120 000 Regular Curriculum	7,677,827.69	8,196,445.11	8,657,180.00
130 000 Vocational Curriculum	1,514,333.32	1,491,206.30	1,496,625.00
140 000 Physical Curriculum	576,213.32	589,982.60	617,752.00
160 000 Co-Curricular Activities	748,397.11	763,666.81	713,349.00
170 000 Other Special Needs	1,805.27	10,872.01	12,865.00
Subtotal Instruction	21,503,775.12	22,320,036.35	23,189,422.00
Support Sources			
210 000 Pupil Services	938,987.18	981,055.02	964,819.00
220 000 Instructional Staff Services	1,423,449.17	1,469,661.43	1,388,873.00
230 000 General Administration	877,986.18	965,726.39	933,693.00
240 000 School Building Administration	2,636,038.94	2,917,170.80	2,962,244.00
250 000 Business Administration	6,605,525.59	6,390,756.90	7,182,735.00
260 000 Central Services	0.00	0.00	231,996.00
270 000 Insurance & Judgments	245,524.95	252,807.88	282,000.00
280 000 Debt Services	51,371.28	42,892.78	95,150.00
290 000 Other Support Services	1,129,796.28	1,103,643.54	1,122,670.00
Subtotal Support Sources	13,908,679.57	14,123,714.74	15,164,180.00
Non-Program Transactions			
410 000 Inter-fund Transfers	4,133,427.14	4,104,357.26	4,205,237.00
430 000 Instructional Service Payments	293,695.26	288,472.80	278,500.00
490 000 Other Non-Program Transactions	43,460.43	22,327.55	2,000.00
Subtotal Non-Program Transactions	4,470,582.83	4,415,157.61	4,485,737.00
TOTAL EXPENDITURES & OTHER FINANCING USES	39,883,037.52	40,858,908.70	42,839,339.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	39,933.94	54,305.76	118,628.15
900 000 Ending Fund Balance	54,305.76	118,628.15	68,628.15
TOTAL REVENUES & OTHER FINANCING SOURCES	6,523,727.77	6,804,232.00	6,831,558.00
100 000 Instruction	5,055,055.30	5,078,919.07	5,280,548.00
200 000 Support Services	1,410,882.76	1,579,827.42	1,494,858.00
400 000 Non-Program Transactions	43,417.89	81,163.12	106,152.00
TOTAL EXPENDITURES & OTHER FINANCING USES	6,509,355.95	6,739,909.61	6,881,558.00

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	1,127,868.57	1,086,617.86	3,049,443.93
900 000 ENDING FUND BALANCES	1,086,617.86	3,049,443.93	2,119,533.93
TOTAL REVENUES & OTHER FINANCING SOURCES	5,068,145.21	17,370,332.17	5,746,306.00
281 000 Long-Term Capital Debt	5,109,395.92	5,205,833.76	6,676,216.00
282 000 Refinancing	0.00	10,201,672.34	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	5,109,395.92	15,407,506.10	6,676,216.00
842 000 INDEBTEDNESS, END OF YEAR	48,985,000.00	90,440,000.00	86,915,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	23,231.09	90,035.03	41,128,150.60
900 000 Ending Fund Balance	90,035.03	41,128,150.60	2,128,150.60
TOTAL REVENUES & OTHER FINANCING SOURCES	134,297.41	45,011,900.00	209,296.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	67,493.47	3,973,784.43	39,209,296.00
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	67,493.47	3,973,784.43	39,209,296.00

FOOD SERVICE FUND (FUND 50)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	338,399.36	288,250.73	245,495.31
900 000 ENDING FUND BALANCE	288,250.73	245,495.31	245,495.31
TOTAL REVENUES & OTHER FINANCING SOURCES	1,638,063.04	1,737,156.00	1,781,290.00
200 000 Support Services	1,688,211.67	1,779,911.42	1,781,290.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,688,211.67	1,779,911.42	1,781,290.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	113,930.05	138,482.63	233,441.45
900 000 ENDING FUND BALANCE	138,482.63	233,441.45	233,441.45
TOTAL REVENUES & OTHER FINANCING SOURCES	449,361.31	427,487.16	443,617.00
200 000 Support Services	16,581.70	11,484.20	19,000.00
300 000 Community Services	408,227.03	321,044.14	424,617.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	424,808.73	332,528.34	443,617.00

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	90,503.36	162,535.60	165,000.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	90,503.36	162,535.60	165,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	90,503.36	162,535.60	165,000.00