

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.

	A	B	C	D
BUDGET ADOPTION 2014-2015				
GENERAL FUND (FUND 10)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015	
Beginning Fund Balance (Account 930 000)	1,095,359.33	1,126,835.92	1,151,524.88	
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)	0.00	0.00	0.00	
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00	
Ending Fund Balance, Unassigned (Acct. 939 000)	1,126,835.92	1,151,524.88	1,151,524.88	
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	1,126,835.92	1,151,524.88	1,151,524.88	
REVENUES & OTHER FINANCING SOURCES				
100 Transfers-in	0.00	0.00	0.00	
Local Sources				
210 Taxes	2,144,207.35	2,196,999.56	2,288,331.00	
240 Payments for Services	9,061.94	3,049.91	3,000.00	
260 Non-Capital Sales	3,866.00	2,304.20	2,000.00	
270 School Activity Income	34,453.04	33,313.50	32,800.00	
280 Interest on Investments	3,443.84	4,880.75	3,500.00	
290 Other Revenue, Local Sources	7,850.00	14,994.23	56,000.00	
Subtotal Local Sources	2,202,882.17	2,255,542.15	2,385,631.00	
Other School Districts Within Wisconsin				
310 Transit of Aids	0.00	0.00	0.00	
340 Payments for Services	577,433.46	561,150.69	573,264.00	
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	577,433.46	561,150.69	573,264.00	
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	27,669.00	27,452.88	25,811.00	
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	14,567.18	0.00	
590 Other Intermediate Sources	2,720.00	0.00	0.00	
Subtotal Intermediate Sources	30,389.00	42,020.06	25,811.00	
State Sources				
610 State Aid -- Categorical	91,136.50	111,801.00	167,908.00	
620 State Aid -- General	5,643,735.00	5,610,387.00	5,579,166.00	
630 DPI Special Project Grants	7,378.89	5,280.00	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	603.00	600.00	699.00	
Subtotal State Sources	5,742,853.39	5,728,068.00	5,747,773.00	
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	0.00	0.00	0.00	
750 IASA Grants	98,475.00	94,113.00	96,503.00	
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	0.00	0.00	

48	790 Other Federal Revenue - Direct	0.00	0.00	0.00
49	Subtotal Federal Sources	98,475.00	94,113.00	96,503.00
50	Other Financing Sources			
	850 Reorganization Settlement	0.00	0.00	0.00
51	860 Compensation, Fixed Assets	0.00	2,025.00	0.00
52	870 Long-Term Obligations	0.00	0.00	0.00
53	Subtotal Other Financing Sources	0.00	2,025.00	0.00
54	Other Revenues			
	960 Adjustments	23,406.74	17,967.95	12,000.00
55	970 Refund of Disbursement	21,177.57	15,684.02	15,000.00
56	980 Medical Service Reimbursement	0.00	0.00	0.00
57	990 Miscellaneous	3,837.05	4,112.28	3,500.00
58	Subtotal Other Revenues	48,421.36	37,764.25	30,500.00
59	TOTAL REVENUES & OTHER FINANCING SOURCES	8,700,454.38	8,720,683.15	8,859,482.00
60	EXPENDITURES & OTHER FINANCING USES			
61	Instruction			
	110 000 Undifferentiated Curriculum	1,848,747.37	1,750,978.22	1,759,486.00
62	120 000 Regular Curriculum	1,878,348.81	2,047,242.06	2,036,914.00
63	130 000 Vocational Curriculum	383,751.49	399,152.95	402,732.00
64	140 000 Physical Curriculum	238,753.42	242,497.69	206,652.00
65	160 000 Co-Curricular Activities	226,340.10	223,635.09	242,853.00
66	170 000 Other Special Needs	35,101.03	25,847.98	26,737.00
67	Subtotal Instruction	4,611,042.22	4,689,353.99	4,675,374.00
68	Support Sources			
	210 000 Pupil Services	173,808.48	157,096.07	146,061.00
69	220 000 Instructional Staff Services	241,405.09	261,733.54	279,923.00
70	230 000 General Administration	234,271.61	227,944.41	325,558.00
71	240 000 School Building Administration	513,918.85	481,224.65	485,891.00
72	250 000 Business Administration	1,383,844.18	1,378,798.56	1,522,950.00
73	260 000 Central Services	316,957.20	393,492.47	305,641.00
74	270 000 Insurance & Judgments	91,653.07	102,789.93	118,248.00
75	280 000 Debt Services	6,888.89	9,787.03	8,000.00
76	290 000 Other Support Services	370,147.67	121,996.00	22,072.00
77	Subtotal Support Sources	3,332,895.04	3,134,862.66	3,214,344.00
78	Non-Program Transactions			
	410 000 Inter-fund Transfers	361,197.30	408,590.24	471,390.00
79	430 000 Instructional Service Payments	363,485.23	458,055.30	492,374.00
80	490 000 Other Non-Program Transactions	358.00	5,132.00	6,000.00
81	Subtotal Non-Program Transactions	725,040.53	871,777.54	969,764.00
82	TOTAL EXPENDITURES & OTHER FINANCING USES	8,668,977.79	8,695,994.19	8,859,482.00

83	SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
84	900 000 Beginning Fund Balance	0.00	24,010.17	60,690.42
85	900 000 Ending Fund Balance	24,010.17	60,690.42	60,690.42
86	TOTAL REVENUES & OTHER FINANCING SOURCES	812,725.81	880,166.34	833,234.00
87	100 000 Instruction	569,003.18	621,701.89	606,606.00
88	200 000 Support Services	145,305.97	144,625.12	135,869.00
89	400 000 Non-Program Transactions	74,406.49	77,159.08	90,759.00
90	TOTAL EXPENDITURES & OTHER FINANCING USES	788,715.64	843,486.09	833,234.00

91	DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
92	900 000 Beginning Fund Balance	46,245.79	109,343.33	135,221.99
93	900 000 ENDING FUND BALANCES	109,343.33	135,221.99	183,179.99
94	TOTAL REVENUES & OTHER FINANCING SOURCES	497,621.94	532,147.66	556,990.00
95	281 000 Long-Term Capital Debt	336,901.90	407,488.00	409,388.00
96	282 000 Refinancing	0.00	0.00	0.00
97	283 000 Operational Debt	0.00	0.00	0.00
98	285 000 Post Employment Benefit Debt	0.00	0.00	0.00
99	289 000 Other Long-Term General Obligation Debt	97,622.50	98,781.00	99,644.00
100	400 000 Non-Program Transactions	0.00	0.00	0.00
101	TOTAL EXPENDITURES & OTHER FINANCING USES	434,524.40	506,269.00	509,032.00
102	842 000 INDEBTEDNESS, END OF YEAR	5,555,000.00	5,215,000.00	4,860,000.00

103	CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
104	900 000 Beginning Fund Balance	0.00	3,497,284.69	726,180.92
105	900 000 Ending Fund Balance	3,497,284.69	726,180.92	(0.00)
106	TOTAL REVENUES & OTHER FINANCING SOURCES	5,258,859.43	5,318.99	250.00
107	100 000 Instructional Services	0.00	0.00	0.00
108	200 000 Support Services	1,761,389.02	2,742,162.31	726,430.92
109	300 000 Community Services	0.00	0.00	0.00
110	400 000 Non-Program Transactions	185.72	34,260.45	0.00
111	TOTAL EXPENDITURES & OTHER FINANCING USES	1,761,574.74	2,776,422.76	726,430.92

112	FOOD SERVICE FUND (FUND 50)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
113	900 000 Beginning Fund Balance	0.00	6,217.23	0.00
114	900 000 ENDING FUND BALANCE	6,217.23	0.00	0.00
115	TOTAL REVENUES & OTHER FINANCING SOURCES	341,969.13	328,475.28	324,433.00
116	200 000 Support Services	335,751.90	334,692.51	324,433.00
117	400 000 Non-Program Transactions	0.00	0.00	0.00
118	TOTAL EXPENDITURES & OTHER FINANCING USES	335,751.90	334,692.51	324,433.00

119	COMMUNITY SERVICE FUND (FUND 80)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
120	900 000 Beginning Fund Balance	3,697.33	7,486.23	7,398.31
121	900 000 ENDING FUND BALANCE	7,486.23	7,398.31	7,148.31
122	TOTAL REVENUES & OTHER FINANCING SOURCES	5,723.60	108.80	0.00
123	200 000 Support Services	0.00	0.00	0.00
124	300 000 Community Services	1,934.70	196.72	250.00
125	400 000 Non-Program Transactions	0.00	0.00	0.00
126	TOTAL EXPENDITURES & OTHER FINANCING USES	1,934.70	196.72	250.00

127	PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
128	900 000 Beginning Fund Balance	0.00	0.00	0.00
129	900 000 ENDING FUND BALANCE	0.00	0.00	0.00
130	TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	94,203.56	74,097.00
131	100 000 Instruction	0.00	0.00	0.00
132	200 000 Support Services	0.00	94,203.56	74,097.00
133	400 000 Non-Program Transactions	0.00	0.00	0.00
134	TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	94,203.56	74,097.00

135	Fund 73	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
136	900 000 Beginning Fund Balance	570,935.43	860,698.86	998,141.03
137	900 000 ENDING FUND BALANCE	860,698.86	998,141.03	1,064,787.03
138	TOTAL REVENUES & OTHER FINANCING SOURCES	801,733.75	555,286.97	395,000.00
139	100 000 Instruction	0.00	0.00	0.00
140	200 000 Support Services	0.00	0.00	0.00
141	400 000 Non-Program Transactions	511,970.32	417,844.80	328,354.00
142	TOTAL EXPENDITURES & OTHER FINANCING USES	511,970.32	417,844.80	328,354.00