

## 2011/2012 Budget Detail Report

GENERAL FUND (FUND 10)	Audited 2009-2010	Audited 2010-2011	Adopted Budget 2011-2012
1 Beginning Fund Balance (Account 930 000)	\$ 4,389,483	\$ 5,405,998	\$ 6,657,975
2 Ending Fund Balance, Reserved (Acct. 931 000)	\$ 52,392	\$ 50,375	\$ -
3 Ending Fund Balance, Designated (Acct. 932 000)	\$ 5,353,606	\$ 6,607,599	\$ 4,386,490
4 Ending Fund Balance, Unappropriated (Acct. 933 000)	\$ -	\$ -	\$ -
5 <b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>\$ 5,405,998</b>	<b>\$ 6,657,975</b>	<b>\$ 6,517,400</b>
6			
7 <b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
8 100 Transfers-in	\$ -	\$ -	\$ -
9 <i>Local Sources</i>			
9 210 Taxes	\$ 27,230,749	\$ 28,586,867	\$ 27,671,329
10 240 Payments for Services	\$ -	\$ -	\$ -
11 260 Non-Capital Sales	\$ 32,742	\$ 36,211	\$ 30,000
12 270 School Activity Income	\$ 94,000	\$ 103,528	\$ 96,000
13 280 Interest on Investments	\$ 18,632	\$ 14,841	\$ 21,000
14 290 Other Revenue, Local Sources ( <i>Student Fees, Fines</i> )	\$ 496,455	\$ 499,463	\$ 478,000
15 <b>Subtotal Local Sources</b>	<b>\$ 27,872,578</b>	<b>\$ 29,240,910</b>	<b>\$ 28,296,329</b>
16 <i>Other School Districts Within Wisconsin</i>			
16 310 Transit of Aids	\$ 1,254	\$ -	\$ 627
17 345 Open Enrollment Payments from Other Districts	\$ 186,818	\$ 329,621	\$ 365,400
18 349 Other Payments for Services	\$ 152,082	\$ 160,564	\$ 155,000
19 <b>Subtotal Other School Districts within Wisconsin</b>	<b>\$ 340,154</b>	<b>\$ 490,185</b>	<b>\$ 521,027</b>
20 <i>Other School Districts Outside Wisconsin</i>			
20 440 Payments for Services	\$ -	\$ -	\$ -
21 <b>Subtotal Other School Districts Outside Wisconsin</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
22 <i>Intermediate Sources</i>			
22 510 Transit of Aids	\$ 23,846	\$ 20,477	\$ 17,500
23 <b>Subtotal Intermediate Sources</b>	<b>\$ 23,846</b>	<b>\$ 20,477</b>	<b>\$ 17,500</b>
24 <i>State Sources</i>			
24 610 State Aid -- Categorical	\$ 628,716	\$ 617,966	\$ 595,000
25 620 State Aid -- General	\$ 11,586,282	\$ 12,158,471	\$ 10,982,038
26 630 DPI Special Project Grants	\$ 62,775	\$ 64,275	\$ 57,000
27 660 Other State Revenue Through Local Units	\$ 2,481	\$ 2,551	\$ 2,551
28 690 Other Revenue ( <i>Computer Aid - Exempt from Taxes</i> )	\$ 184,599	\$ 169,079	\$ 165,000
29 <b>Subtotal State Sources</b>	<b>\$ 12,464,853</b>	<b>\$ 13,012,342</b>	<b>\$ 11,801,589</b>
30 <i>Federal Sources</i>			
30 710 Transit of Aids ( <i>Wisconsin Fiscal Stabilization Flow-Thru Aid</i> )	\$ 647,585	\$ 1,376,777	\$ -
31 730 DPI Special Project Grants	\$ 92,037	\$ 62,655	\$ 67,330
32 750 IASA Grants	\$ 113,941	\$ 102,534	\$ 111,746
33 <b>Subtotal Federal Sources</b>	<b>\$ 853,563</b>	<b>\$ 1,541,966</b>	<b>\$ 179,076</b>
34 <i>Other Financing Sources</i>			
34 850 Reorganization Settlement	\$ -	\$ -	\$ -
35 860 Compensation, Fixed Assets	\$ -	\$ 8,991	\$ 1,500
36 870 Long-Term Obligations	\$ 322,398	\$ -	\$ 25,000
37 <b>Subtotal Other Financing Sources</b>	<b>\$ 322,398</b>	<b>\$ 8,991</b>	<b>\$ 26,500</b>
38 <i>Other Revenues</i>			
38 960 Adjustments	\$ 103,123	\$ 86,337	\$ 10,000
39 970 Refund of Disbursement	\$ 2,953	\$ 78,689	\$ 25,000
40 980 Medical Service Reimbursement	\$ -	\$ -	\$ -
41 990 Miscellaneous	\$ 103,070	\$ 9,256	\$ 10,000
42 <b>Subtotal Other Revenues</b>	<b>\$ 209,146</b>	<b>\$ 174,282</b>	<b>\$ 45,000</b>
43 <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$ 42,086,538</b>	<b>\$ 44,489,153</b>	<b>\$ 40,887,021</b>

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GENERAL FUND (FUND 10)	Audited 2009-2010	Audited 2010-2011	Adopted Budget 2011-2012
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	\$ 6,639,443	\$ 7,354,165	\$ 6,534,302
120 000 Regular Curriculum	\$ 10,561,597	\$ 10,913,276	\$ 10,394,346
130 000 Vocational Curriculum	\$ 1,163,790	\$ 1,235,592	\$ 1,145,360
140 000 Physical Curriculum	\$ 1,391,077	\$ 1,381,198	\$ 1,369,048
160 000 Co-Curricular Activities	\$ 647,242	\$ 626,410	\$ 636,992
170 000 Other Special Needs	\$ 1,462	\$ 1,791	\$ 1,439
<b>Subtotal Instruction</b>	<b>\$ 20,404,611</b>	<b>\$ 21,512,432</b>	<b>\$ 20,081,488</b>
<i>Support Sources</i>			
210 000 Pupil Services	\$ 1,642,411	\$ 1,608,633	\$ 1,616,402
220 000 Instructional Staff Services	\$ 1,469,999	\$ 1,518,375	\$ 1,446,720
230 000 General Administration	\$ 586,273	\$ 609,680	\$ 576,989
240 000 School Building Administration	\$ 1,732,028	\$ 1,772,587	\$ 1,704,600
250 000 Business Administration	\$ 6,959,765	\$ 7,434,693	\$ 6,849,552
260 000 Central Services	\$ 1,181,984	\$ 1,291,216	\$ 1,163,266
270 000 Insurance & Judgments	\$ 295,252	\$ 291,403	\$ 328,749
280 000 Debt Services	\$ 440,448	\$ 294,461	\$ 195,784
290 000 Other Support Services	\$ 905,144	\$ 856,838	\$ 890,810
<b>Subtotal Support Sources</b>	<b>\$ 15,213,304</b>	<b>\$ 15,677,886</b>	<b>\$ 14,772,872</b>
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	\$ 4,858,873	\$ 5,408,265	\$ 5,567,080
431/3 000 General Tuition & Cooperative Payments	\$ 151,759	\$ 167,156	\$ 168,856
435 000 Open Enrollment Payments to Other Districts	\$ 396,270	\$ 453,990	\$ 425,300
490 000 Other Non-Program Transactions	\$ 45,206	\$ 17,447	\$ 12,000
<b>Subtotal Non-Program Transactions</b>	<b>\$ 5,452,108</b>	<b>\$ 6,046,858</b>	<b>\$ 6,173,236</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 41,070,023</b>	<b>\$ 43,237,176</b>	<b>\$ 41,027,596</b>
<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2009-2010</b>	<b>Audited 2010-2011</b>	<b>Adopted Budget 2011-2012</b>
900 000 Beginning Fund Balance	\$ -	\$ -	\$ -
<b>900 000 Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$ 7,845,456</b>	<b>\$ 8,152,393</b>	<b>\$ 7,906,257</b>
100 000 Instruction	\$ 5,880,758	\$ 6,292,191	\$ 5,926,333
200 000 Support Services	\$ 1,606,099	\$ 1,560,232	\$ 1,618,546
400 000 Non-Program Transactions	\$ 358,599	\$ 299,970	\$ 361,378
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 7,845,456</b>	<b>\$ 8,152,393</b>	<b>\$ 7,906,257</b>

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85	<b>SPECIAL REVENUE TRUST FUND (FUND 21)</b>	<b>Audited 2009-2010</b>	<b>Audited 2010-2011</b>	<b>Adopted Budget 2011-2012</b>
86	900 000 Beginning Fund Balance	\$ 36,482	\$ 38,315	\$ 54,073
87	<b>900 000 Ending Fund Balance</b>	<b>\$ 38,315</b>	<b>\$ 54,073</b>	<b>\$ 55,073</b>
88	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$ 67,287</b>	<b>\$ 111,897</b>	<b>\$ 87,000</b>
89	100 000 Instruction	\$ 64,180	\$ 85,110	\$ 80,000
90	200 000 Support Services	\$ 1,274	\$ 11,029	\$ 6,000
91	400 000 Non-Program Transactions	\$ -	\$ -	\$ -
92	<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 65,454</b>	<b>\$ 96,139</b>	<b>\$ 86,000</b>
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94				
95	<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>	<b>Audited 2009-2010</b>	<b>Audited 2010-2011</b>	<b>Adopted Budget 2011-2012</b>
96	900 000 Beginning Fund Balance	\$ 218,999	\$ 200,099	\$ 79,803
97	<b>900 000 ENDING FUND BALANCES</b>	<b>\$ 200,099</b>	<b>\$ 79,803</b>	<b>\$ 49,740</b>
98	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$ 3,058,647</b>	<b>\$ 11,850,952</b>	<b>\$ 2,793,796</b>
99	281 000 Long-Term Capital Debt	\$ 2,302,457	\$ 2,451,248	\$ 2,823,859
100	282 000 Refinancing	\$ 775,090	\$ 9,520,000	\$ -
101	283 000 Operational Debt	\$ -	\$ -	\$ -
102	289 000 Other Long-Term General Obligation Debt	\$ -	\$ -	\$ -
103	<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 3,077,547</b>	<b>\$ 11,971,248</b>	<b>\$ 2,823,859</b>
104	<b>842 000 INDEBTEDNESS, END OF YEAR - F39 REFERENDUM ONLY</b>	<b>\$ 4,920,000</b>	<b>\$ 2,930,000</b>	<b>\$ 765,000</b>
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106				
107	<b>CAPITAL PROJECTS FUND (FUNDS 41&amp;45-QSCBonds)</b>	<b>Audited 2009-2010</b>	<b>Audited 2010-2011</b>	<b>Adopted Budget 2011-2012</b>
108	900 000 Beginning Fund Balance	\$ 534,872	\$ 726,387	\$ 908,747
109	<b>900 000 Ending Fund Balance</b>	<b>\$ 726,387</b>	<b>\$ 908,747</b>	<b>\$ 7,771</b>
110	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$ 2,028,712</b>	<b>\$ 1,451,610</b>	<b>\$ 1,348,500</b>
111	100 000 Instructional Services	\$ -	\$ -	\$ -
112	200 000 Support Services	\$ 1,837,197	\$ 1,269,250	\$ 2,249,476
113	300 000 Community Services	\$ -	\$ -	\$ -
114	400 000 Non-Program Transactions	\$ -	\$ -	\$ -
115	<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 1,837,197</b>	<b>\$ 1,269,250</b>	<b>\$ 2,249,476</b>
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118	<b>FOOD SERVICE FUND (FUND 50)</b>	<b>Audited 2009-2010</b>	<b>Audited 2010-2011</b>	<b>Adopted Budget 2011-2012</b>
119	900 000 Beginning Fund Balance	\$ 678,256	\$ 622,115	\$ 540,419
120	<b>900 000 ENDING FUND BALANCE</b>	<b>\$ 622,115</b>	<b>\$ 540,419</b>	<b>\$ 538,445</b>
121	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$ 1,597,874</b>	<b>\$ 1,642,719</b>	<b>\$ 1,571,700</b>
122	200 000 Support Services	\$ 1,654,015	\$ 1,724,415	\$ 1,573,674
123	400 000 Non-Program Transactions	\$ -	\$ -	\$ -
124	<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 1,654,015</b>	<b>\$ 1,724,415</b>	<b>\$ 1,573,674</b>
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128	<b>COMMUNITY SERVICE FUND (FUND 80)</b>	<b>Audited 2009-2010</b>	<b>Audited 2010-2011</b>	<b>Adopted Budget 2011-2012</b>
129	900 000 Beginning Fund Balance	\$ 60,275	\$ 17,719	\$ 56,683
130	<b>900 000 ENDING FUND BALANCE</b>	<b>\$ 17,719</b>	<b>\$ 56,683</b>	<b>\$ 65,471</b>
131	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$ 188,609</b>	<b>\$ 112,058</b>	<b>\$ 120,000</b>
132	200 000 Support Services	\$ 59,085	\$ 23,958	\$ 63,212
133	300 000 Community Services	\$ 172,080	\$ 49,136	\$ 48,000
134	400 000 Non-Program Transactions	\$ -	\$ -	\$ -
135	<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 231,165</b>	<b>\$ 73,094</b>	<b>\$ 111,212</b>