

# School District of Poynette 2013-14 Approved Budget

The summary of the budget is printed below.

## ATTACHMENT A

### Recommended Format for Budget Adoption

Instructions: This recommended format contains the minimum detail that a school board should include in an adopted budget. Any subsequent changes made by the school board to the adopted budget should be processed as required by s.65.90 (5).

#### 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 2013-2014			
GENERAL FUND (FUND 10)	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
Beginning Fund Balance (Account 930 000)	2,968,466.51	3,609,327.88	3,829,928.04
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)	3,609,327.88	3,829,928.04	3,829,928.04
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>3,609,327.88</b>	<b>3,829,928.04</b>	<b>3,829,928.04</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0.00	0.00	0.00
<b>Local Sources</b>	<b>5,211,305.89</b>	<b>5,065,268.69</b>	<b>5,146,150.00</b>
210 Taxes			
240 Payments for Services	2,287.50	2,757.83	2,200.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	23,765.94	19,517.11	19,000.00
280 Interest on Investments	8,075.38	7,492.59	4,000.00
290 Other Revenue, Local Sources	92,787.08	84,427.38	73,000.00
<b>Subtotal Local Sources</b>	<b>5,338,221.79</b>	<b>5,179,463.60</b>	<b>5,244,350.00</b>
<b>Other School Districts Within Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
310 Transit of Aids			
340 Payments for Services	416,481.97	429,723.89	489,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>416,481.97</b>	<b>429,723.89</b>	<b>489,000.00</b>
<b>Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
440 Payments for Services			
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>	<b>3,200.66</b>	<b>2,778.00</b>	<b>3,000.00</b>
510 Transit of Aids			
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	1,940.15	3,373.66	1,000.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>5,140.81</b>	<b>6,151.66</b>	<b>4,000.00</b>
<b>State Sources</b>	<b>81,535.27</b>	<b>139,424.50</b>	<b>158,775.00</b>
610 State Aid -- Categorical			
620 State Aid -- General	4,942,615.00	5,169,823.00	5,188,366.00
630 DPI Special Project Grants	10,447.73	17,462.07	7,920.00
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	19,279.57	6,236.51	0.00
690 Other Revenue	3,242.52	3,344.92	2,981.00

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<b>Subtotal State Sources</b>	<b>5,057,120.09</b>	<b>5,336,291.00</b>	<b>5,358,042.00</b>
<b>Federal Sources</b>			
710 Transit of Aids	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	37,273.00	29,180.00	27,940.00
750 IASA Grants	66,788.00	77,847.00	74,283.00
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	213,848.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>317,909.00</b>	<b>107,027.00</b>	<b>102,223.00</b>
<b>Other Financing Sources</b>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	1,000.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	42,654.23	152.24	0.00
970 Refund of Disbursement	0.00	26,449.77	0.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	3,846.82	7,791.75	15,000.00
<b>Subtotal Other Revenues</b>	<b>46,501.05</b>	<b>34,393.76</b>	<b>15,000.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>11,182,374.71</b>	<b>11,093,050.91</b>	<b>11,212,615.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	2,086,031.49	2,092,404.30	2,210,319.00
120 000 Regular Curriculum	2,623,840.70	2,520,434.31	2,416,237.00
130 000 Vocational Curriculum	725,748.84	696,335.99	826,337.00
140 000 Physical Curriculum	311,305.00	310,915.19	311,135.00
160 000 Co-Curricular Activities	274,860.21	270,130.31	290,726.00
170 000 Other Special Needs	45,152.35	47,791.65	58,894.00
<b>Subtotal Instruction</b>	<b>6,066,938.59</b>	<b>5,938,011.75</b>	<b>6,113,648.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	234,046.73	271,606.65	285,552.00
220 000 Instructional Staff Services	301,508.73	247,158.74	279,405.00
230 000 General Administration	208,038.68	245,232.40	274,238.00
240 000 School Building Administration	580,768.56	597,753.01	618,429.00
250 000 Business Administration	1,715,177.06	1,960,975.95	1,981,960.00
260 000 Central Services	179,813.92	165,770.82	182,462.00
270 000 Insurance & Judgments	103,460.62	152,829.35	150,752.00
280 000 Debt Services	59,895.17	59,895.17	59,896.00
290 000 Other Support Services	53,144.00	22,132.50	46,500.00
<b>Subtotal Support Sources</b>	<b>3,435,853.47</b>	<b>3,723,354.59</b>	<b>3,879,194.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	638,964.50	824,757.55	806,425.00
430 000 Instructional Service Payments	398,994.39	385,456.77	413,348.00
490 000 Other Non-Program Transactions	762.39	870.09	0.00
<b>Subtotal Non-Program Transactions</b>	<b>1,038,721.28</b>	<b>1,211,084.41</b>	<b>1,219,773.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>10,541,513.34</b>	<b>10,872,450.75</b>	<b>11,212,615.00</b>

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<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
900 000 Beginning Fund Balance	35,983.77	38,253.21	50,026.17
<b>900 000 Ending Fund Balance</b>	<b>38,253.21</b>	<b>50,026.17</b>	<b>50,026.17</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,264,038.71</b>	<b>1,315,048.07</b>	<b>1,324,814.00</b>
100 000 Instruction	996,916.69	1,029,398.54	1,057,997.00
200 000 Support Services	207,712.33	204,205.57	195,082.00
400 000 Non-Program Transactions	57,140.25	69,671.00	71,735.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,261,769.27</b>	<b>1,303,275.11</b>	<b>1,324,814.00</b>

<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
900 000 Beginning Fund Balance	209,950.02	219,935.83	277,464.01
<b>900 000 ENDING FUND BALANCES</b>	<b>219,935.83</b>	<b>277,464.01</b>	<b>292,501.01</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,637,891.09</b>	<b>5,078,028.71</b>	<b>1,078,117.00</b>
281 000 Long-Term Capital Debt	968,692.79	1,186,015.33	1,063,080.00
282 000 Refinancing	1,659,212.49	3,834,485.20	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
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,627,905.28</b>	<b>5,020,500.53</b>	<b>1,063,080.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>8,039,880.66</b>	<b>6,950,000.00</b>	<b>6,000,000.00</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
900 000 Beginning Fund Balance	988,154.68	1,427,808.02	6.27
<b>900 000 Ending Fund Balance</b>	<b>1,427,808.02</b>	<b>6.27</b>	<b>6.27</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,914,754.91</b>	<b>1,704.99</b>	<b>0.00</b>
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	1,475,101.57	1,429,506.74	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,475,101.57</b>	<b>1,429,506.74</b>	<b>0.00</b>

<b>FOOD SERVICE FUND (FUND 50)</b>	<b>Audited 2011-2012</b>	<b>Unaudited 2012-2013</b>	<b>Budget 2013-2014</b>
900 000 Beginning Fund Balance	0.00	2,527.64	40,819.12
<b>900 000 ENDING FUND BALANCE</b>	<b>2,527.64</b>	<b>40,819.12</b>	<b>8,388.12</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>418,986.24</b>	<b>419,770.09</b>	<b>427,000.00</b>
200 000 Support Services	416,458.60	381,478.61	459,431.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>416,458.60</b>	<b>381,478.61</b>	<b>459,431.00</b>

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COMMUNITY SERVICE FUND (FUND 80)	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
900 000 Beginning Fund Balance	141.51	(1,262.71)	3,318.08
<b>900 000 ENDING FUND BALANCE</b>	<b>(1,262.71)</b>	<b>3,318.08</b>	<b>3,318.08</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>14,965.23</b>	<b>38,039.11</b>	<b>37,000.00</b>
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	16,369.45	33,458.32	37,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>16,369.45</b>	<b>33,458.32</b>	<b>37,000.00</b>