

Johnson Creek School District Approved 2021-2022 Budget-revision (June 20, 2022)

BUDGET ADOPTION 2021-22				
GENERAL FUND (FUND 10)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22	Revised Budget 2021-22
Beginning Fund Balance (Account 930 000)	1,756,999.83	1,123,740.10	587,532.06	587,532.06
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	1,123,740.10	587,532.06	666,983.06	883,129.81
REVENUES & OTHER FINANCING SOURCES				
100 Transfers-in	0.00	0.00	700,000.00	0.00
Local Sources				
210 Taxes	2,940,969.43	2,957,738.22	3,304,370.00	3,520,755.00
240 Payments for Services	0.00	0.00	0.00	0.00
260 Non-Capital Sales	9,453.62	6,082.26	13,015.00	13,890.00
270 School Activity Income	30,650.41	21,479.00	41,000.00	38,655.00
280 Interest on Investments	16,684.78	1,928.19	25,000.00	1,715.00
290 Other Revenue, Local Sources	18,792.02	21,790.25	25,000.00	61,620.00
Subtotal Local Sources	3,016,550.26	3,009,017.92	3,408,385.00	3,636,635.00
Other School Districts Within Wisconsin				
310 Transit of Aids	0.00	0.00	0.00	0.00
340 Payments for Services	536,179.33	715,212.45	759,900.00	710,923.00
380 Medical Service Reimbursements	0.00	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	300.00	300.00	300.00	300.00
Subtotal Other School Districts within Wisconsin	536,479.33	715,512.45	760,200.00	711,223.00
Other School Districts Outside Wisconsin				
440 Payments for Services	0.00	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00	0.00
Intermediate Sources				
510 Transit of Aids	0.00	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	0.00	0.00	0.00
State Sources				
610 State Aid -- Categorical	85,114.42	65,732.00	72,000.00	62,265.00
620 State Aid -- General	4,660,553.00	4,906,242.00	4,389,490.00	4,278,160.00
630 DPI Special Project Grants	9,698.86	13,416.44	13,500.00	5,120.00
640 Payments for Services	0.00	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00	0.00
660 Other State Revenue Through Local Units	0.00	0.00	0.00	0.00
690 Other Revenue	758,090.43	707,144.66	855,000.00	715,160.00
Subtotal State Sources	5,513,456.71	5,692,535.10	5,329,990.00	5,060,705.00
Federal Sources				
710 Federal Aid - Categorical	45,223.33	41,691.00	45,000.00	38,505.00
720 Impact Aid	0.00	0.00	0.00	0.00
730 DPI Special Project Grants	48,724.74	100,123.00	104,000.00	373,650.00
750 IASA Grants	58,433.00	52,791.00	59,000.00	25,580.00
760 JTPA	0.00	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00	0.00
780 Other Federal Revenue Through State	0.00	0.00	0.00	146,725.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00	0.00
Subtotal Federal Sources	152,381.07	194,605.00	208,000.00	584,460.00

Other Financing Sources				
850 Reorganization Settlement	0.00	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00	1,018,414.75
Subtotal Other Financing Sources	0.00	0.00	0.00	1,018,414.75
Other Revenues				
960 Adjustments	8,737.00	5,680.00	7,500.00	17,250.00
970 Refund of Disbursement	0.00	1,331.43	2,500.00	23,955.00
980 Medical Service Reimbursement	0.00	0.00	0.00	0.00
990 Miscellaneous	39,256.94	10,505.81	25,000.00	3,230.00
Subtotal Other Revenues	47,993.94	17,517.24	35,000.00	44,435.00
TOTAL REVENUES & OTHER FINANCING SOURCES	9,266,861.31	9,629,187.71	10,441,575.00	11,055,872.75
EXPENDITURES & OTHER FINANCING USES				
Instruction				
110 000 Undifferentiated Curriculum	1,538,412.24	1,351,620.77	1,352,511.00	1,639,715.00
120 000 Regular Curriculum	1,697,460.07	1,726,697.35	1,885,207.00	1,918,690.00
130 000 Vocational Curriculum	463,975.98	503,357.31	507,050.00	502,250.00
140 000 Physical Curriculum	110,451.71	113,628.95	119,410.00	128,020.00
160 000 Co-Curricular Activities	227,282.44	192,848.33	202,575.00	241,540.00
170 000 Other Special Needs	243,007.03	200,432.50	211,760.00	205,905.00
Subtotal Instruction	4,280,589.47	4,088,585.21	4,278,513.00	4,636,120.00
Support Sources				
210 000 Pupil Services	128,087.80	153,009.62	157,305.00	162,815.00
220 000 Instructional Staff Services	410,883.18	420,683.09	387,715.00	532,440.00
230 000 General Administration	325,614.91	322,856.29	335,310.00	373,395.00
240 000 School Building Administration	457,697.48	492,004.40	518,531.00	504,070.00
250 000 Business Administration	1,510,097.28	1,411,285.69	1,361,575.00	1,467,965.00
260 000 Central Services	9,864.59	13,178.82	13,100.00	9,480.00
270 000 Insurance & Judgments	114,309.65	97,128.24	99,800.00	83,345.00
280 000 Debt Services	0.00	0.00	0.00	4,310.00
290 000 Other Support Services	136,412.85	152,091.23	156,000.00	125,935.00
Subtotal Support Sources	3,092,967.74	3,062,237.38	3,029,336.00	3,263,755.00
Non-Program Transactions				
410 000 Inter-fund Transfers	985,547.64	1,123,732.28	1,118,000.00	1,033,740.00
430 000 Instructional Service Payments	1,353,863.00	1,709,978.22	1,757,700.00	1,628,985.00
490 000 Other Non-Program Transactions	187,153.19	180,862.66	178,575.00	197,675.00
Subtotal Non-Program Transactions	2,526,563.83	3,014,573.16	3,054,275.00	2,860,400.00
TOTAL EXPENDITURES & OTHER FINANCING USES	9,900,121.04	10,165,395.75	10,362,124.00	10,760,275.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)				
900 000 Beginning Fund Balance	122,105.32	372,166.11	482,870.04	482,870.04
900 000 Ending Fund Balance	372,166.11	482,870.04	610,104.04	623,920.04
REVENUES & OTHER FINANCING SOURCES				
100 000 Instruction	0.00	30,214.80	31,089.00	72,705.00
200 000 Support Services	28,453.93		12,000.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	28,453.93	30,214.80	43,089.00	72,705.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22	Revised Budget 2021-22
900 000 Beginning Fund Balance	0.00	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES				
100 Transfers-in	857,674.49	1,036,440.12	1,050,000.00	1,033,740.00
Local Sources				
240 Payments for Services	0.00	0.00	0.00	0.00
260 Non-Capital Sales	750.00	0.00	0.00	1,760.00
270 School Activity Income	0.00	0.00	0.00	0.00
290 Other Revenue, Local Sources	1,000.00	0.00	0.00	3,000.00
Subtotal Local Sources	1,750.00	0.00	0.00	4,760.00
Other School Districts Within Wisconsin				
310 Transit of Aids	0.00	0.00	0.00	0.00
340 Payments for Services	8,497.60	0.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	8,497.60	0.00	0.00	0.00
Other School Districts Outside Wisconsin				
440 Payments for Services	0.00	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00	0.00
Intermediate Sources				
510 Transit of Aids	2,677.89	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00	0.00
Subtotal Intermediate Sources	2,677.89	0.00	0.00	0.00
State Sources				
610 State Aid -- Categorical	246,165.00	292,601.00	290,000.00	362,800.00
620 State Aid -- General	0.00	4,000.00	4,000.00	1,915.00
630 DPI Special Project Grants	0.00		0.00	0.00
640 Payments for Services	0.00	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00	0.00
690 Other Revenue	0.00	0.00	0.00	0.00
Subtotal State Sources	246,165.00	296,601.00	294,000.00	364,715.00
Federal Sources				
710 Federal Aid - Categorical	0.00	0.00	0.00	0.00
730 DPI Special Project Grants	132,624.20	134,879.55	132,000.00	155,755.00
750 IASA Grants	0.00	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00	0.00
780 Other Federal Revenue Through State	51,843.55	44,949.45	45,000.00	23,195.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00	0.00
Subtotal Federal Sources	184,467.75	179,829.00	177,000.00	178,950.00
Other Financing Sources				
860 Compensation, Fixed Assets	0.00	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00	0.00
Other Revenues				
960 Adjustments	0.00	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	1,301,232.73	1,512,870.12	1,521,000.00	1,582,165.00
EXPENDITURES & OTHER FINANCING USES				

Instruction				
110 000 Undifferentiated Curriculum	0.00	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00	0.00
150 000 Special Education Curriculum	811,714.33	939,079.63	923,030.00	891,850.00
160 000 Co-Curricular Activities	0.00	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00	0.00
Subtotal Instruction	811,714.33	939,079.63	923,030.00	891,850.00
Support Sources				
210 000 Pupil Services	124,711.62	175,751.79	180,750.00	192,560.00
220 000 Instructional Staff Services	176,166.49	180,444.24	187,720.00	184,280.00
230 000 General Administration	0.00	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00	0.00
250 000 Business Administration	25,685.04	31,392.46	37,500.00	30,775.00
260 000 Central Services	0.00	0.00	0.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00	0.00
Subtotal Support Sources	326,563.15	387,588.49	405,970.00	407,615.00
Non-Program Transactions				
410 000 Inter-fund Transfers	0.00	0.00	0.00	0.00
430 000 Instructional Service Payments	162,955.25	186,202.00	192,000.00	282,700.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00	0.00
Subtotal Non-Program Transactions	162,955.25	186,202.00	192,000.00	282,700.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,301,232.73	1,512,870.12	1,521,000.00	1,582,165.00
DEBT SERVICE FUND (FUNDS 38, 39)				
900 000 Beginning Fund Balance	1,477,889.84	1,996,154.29	574,749.22	588,390.22
900 000 ENDING FUND BALANCES	1,996,154.29	574,749.22	588,390.22	651,363.33
TOTAL REVENUES & OTHER FINANCING SOURCES	1,866,338.50	20,933,999.12	2,195,803.00	2,262,176.00
281 000 Long-Term Capital Debt	1,348,074.05	22,355,404.19	2,182,162.00	2,199,202.89
282 000 Refinancing	0.00	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,348,074.05	22,355,404.19	2,182,162.00	2,199,202.89
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)				
900 000 Beginning Fund Balance	812,646.39	9,329,382.10	3,016,585.20	3,016,585.20
900 000 Ending Fund Balance	9,329,382.10	3,016,585.20	0.00	69,213.85
TOTAL REVENUES & OTHER FINANCING SOURCES	9,500,367.71	5,501,816.51	0.00	211,782.99
100 000 Instructional Services	0.00	0.00	0.00	446,830.61
200 000 Support Services	983,632.00	11,814,613.41	3,016,585.20	2,712,323.73
300 000 Community Services	0.00	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	983,632.00	11,814,613.41	3,016,585.20	3,159,154.34

FOOD SERVICE FUND (FUND 50)				
900 000 Beginning Fund Balance	0.00	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00	48,010.00
TOTAL REVENUES & OTHER FINANCING SOURCES	447,085.86	326,749.69	338,115.00	468,725.00
200 000 Support Services	447,085.86	326,749.69	338,115.00	420,715.00
400 000 Non-Program Transactions	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	447,085.86	326,749.69	338,115.00	420,715.00

COMMUNITY SERVICE FUND (FUND 80)				
900 000 Beginning Fund Balance	53,971.37	58,452.92	69,881.92	66,741.92
900 000 ENDING FUND BALANCE	58,452.92	69,881.92	66,741.92	57,606.92
TOTAL REVENUES & OTHER FINANCING SOURCES	106,512.15	115,500.00	115,500.00	108,500.00
200 000 Support Services	0.00	0.00	0.00	0.00
300 000 Community Services	102,030.60	104,071.00	118,640.00	117,635.00
400 000 Non-Program Transactions	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	102,030.60	104,071.00	118,640.00	117,635.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)				
900 000 Beginning Fund Balance	0.00	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00	0.00

