

SCHOOL DISTRICT OF FORT ATKINSON BUDGET ADOPTION 2021-22*			
	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	10,750,572.10	9,964,304.92	12,656,672.79
Ending Fund Balance, Nonspendable (Acct. 935 000)	122,194.02	310,065.94	310,065.94
Ending Fund Balance, Restricted (Acct. 936 000)	159,095.78	145,711.03	145,711.03
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	804,284.82	516,532.93	516,532.93
Ending Fund Balance, Unassigned (Acct. 939 000)	8,878,730.30	11,684,362.89	11,535,407.89
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	9,964,304.92	12,656,672.79	12,507,717.79
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	14,724,716.00	18,061,050.00	17,852,453.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	9,796.10	7,180.62	0.00
270 School Activity Income	63,022.00	28,102.00	72,273.00
280 Interest on Investments	80,679.63	16,578.73	15,000.00
290 Other Revenue, Local Sources	111,806.61	71,847.17	109,572.00
Subtotal Local Sources	14,990,020.34	18,184,758.52	18,049,298.00
Other School Districts Within Wisconsin			
310 Transit of Aids	32,765.10	25,200.00	25,200.00
340 Payments for Services	1,346,263.26	1,474,364.67	1,474,909.00
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	1,379,028.36	1,499,564.67	1,500,109.00
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	146,404.21	131,725.72	125,964.00
620 State Aid -- General	17,111,972.00	17,818,289.00	17,489,685.00
630 DPI Special Project Grants	85,769.47	98,916.37	77,655.00
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	3,410.86	3,701.48	3,000.00
690 Other Revenue	2,195,492.69	2,155,830.45	2,050,533.00
Subtotal State Sources	19,543,049.23	20,208,463.02	19,746,837.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	153,344.01	375,230.09	503,713.00
750 IASA Grants	297,651.40	268,708.13	284,730.00
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	167,316.05	153,329.72	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	618,311.46	797,267.94	788,443.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	755.95	1,408.30	1,000.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	755.95	1,408.30	1,000.00
Other Revenues			
960 Adjustments	18.00	0.00	0.00
970 Refund of Disbursement	70,219.44	241,972.06	83,144.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	18,881.00	9,317.00	17,575.00
Subtotal Other Revenues	89,118.44	251,289.06	100,719.00
TOTAL REVENUES & OTHER FINANCING SOURCES	36,620,283.78	40,942,751.51	40,186,406.00

SCHOOL DISTRICT OF FORT ATKINSON BUDGET ADOPTION 2021-22*			
	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	5,201,163.88	5,273,781.97	5,293,400.00
120 000 Regular Curriculum	9,497,343.79	9,401,335.38	10,321,494.00
130 000 Vocational Curriculum	1,233,914.97	1,324,977.21	1,502,483.00
140 000 Physical Curriculum	1,016,261.88	999,432.04	994,853.00
160 000 Co-Curricular Activities	344,115.27	341,035.53	364,817.00
170 000 Other Special Needs	880,617.47	974,542.49	990,394.00
Subtotal Instruction	18,173,417.26	18,315,104.62	19,467,441.00
<i>Support Sources</i>			
210 000 Pupil Services	1,373,140.83	1,544,552.77	1,673,757.00
220 000 Instructional Staff Services	1,639,036.57	1,835,921.90	1,946,670.00
230 000 General Administration	504,779.42	606,425.35	407,601.00
240 000 School Building Administration	1,763,350.04	1,790,273.69	1,835,029.00
250 000 Business Administration	5,076,583.15	4,663,162.29	4,581,783.00
260 000 Central Services	558,138.97	616,357.87	715,073.00
270 000 Insurance & Judgments	355,384.29	326,503.36	383,164.00
280 000 Debt Services	475.00	475.00	475.00
290 000 Other Support Services	617,173.53	916,674.57	963,942.00
Subtotal Support Sources	11,888,061.80	12,300,346.80	12,507,494.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	5,244,399.74	4,825,917.26	5,327,543.00
430 000 Instructional Service Payments	2,093,062.28	2,814,873.31	3,032,883.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	7,609.88	(5,858.35)	0.00
Subtotal Non-Program Transactions	7,345,071.90	7,634,932.22	8,360,426.00
TOTAL EXPENDITURES & OTHER FINANCING USES	37,406,550.96	38,250,383.64	40,335,361.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	179,256.48	294,960.41	321,851.21
900 000 Ending Fund Balance	294,960.41	321,851.21	460,454.21
REVENUES & OTHER FINANCING SOURCES			
100 000 Instruction	492,899.28	212,949.54	217,675.00
200 000 Support Services	73,153.36	40,627.69	11,373.00
400 000 Non-Program Transactions	853.43	44,203.63	853.00
TOTAL EXPENDITURES & OTHER FINANCING USES	566,906.07	297,780.86	229,901.00

SPECIAL EDUCATION FUND (FUND 27)			
	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	5,244,399.74	4,825,917.26	5,327,543.00
<i>Local Sources</i>			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	1,385.25	0.00
Subtotal Local Sources	0.00	1,385.25	0.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	0.00	0.00
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	0.00	0.00	0.00
<i>Other School Districts Outside Wisconsin</i>			
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
<i>Intermediate Sources</i>			
510 Transit of Aids	18,371.01	12,409.43	18,300.00
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	18,371.01	12,409.43	18,300.00

SCHOOL DISTRICT OF FORT ATKINSON BUDGET ADOPTION 2021-22*			
	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
State Sources			
610 State Aid -- Categorical	1,648,095.00	1,948,814.00	2,156,140.00
620 State Aid -- General	119,128.00	33,048.00	100,000.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	4,000.00	27,000.00	0.00
Subtotal State Sources	1,771,223.00	2,008,862.00	2,256,140.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	530,078.36	486,060.71	400,444.00
750 IASA Grants	0.00	0.00	0.00
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	185,306.23	193,804.64	158,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	715,384.59	679,865.35	558,444.00
Other Financing Sources			
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	7,749,378.34	7,528,439.29	8,160,427.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	3,835.09	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	5,968,160.99	5,762,997.61	5,952,613.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	5,971,996.08	5,762,997.61	5,952,613.00
Support Sources			
210 000 Pupil Services	738,417.65	699,797.41	1,016,132.00
220 000 Instructional Staff Services	221,212.50	241,654.65	275,852.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	354,130.86	400,660.53	435,330.00
260 000 Central Services	0.00	0.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	1,313,761.01	1,342,112.59	1,727,314.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	463,621.25	423,329.09	480,500.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	463,621.25	423,329.09	480,500.00
TOTAL EXPENDITURES & OTHER FINANCING USES	7,749,378.34	7,528,439.29	8,160,427.00

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	1,318,116.47	2,973,332.85	88,938.29
900 000 ENDING FUND BALANCES	2,973,332.85	88,938.29	123,588.29
TOTAL REVENUES & OTHER FINANCING SOURCES	2,489,591.38	45,083.50	977,600.00
281 000 Long-Term Capital Debt	834,375.00	2,929,478.06	779,950.00
282 000 Refinancing	0.00	0.00	163,000.00
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	834,375.00	2,929,478.06	942,950.00
842 000 INDEBTEDNESS, END OF YEAR	4,680,000.00	5,145,000.00	4,240,000.00

SCHOOL DISTRICT OF FORT ATKINSON BUDGET ADOPTION 2021-22*			
	Audited 2019-20	Unaudited 2020-21	Budget 2021-22

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	104.32	105.70	2,876,634.03
900 000 Ending Fund Balance	105.70	2,876,634.03	(323,365.97)
TOTAL REVENUES & OTHER FINANCING SOURCES	1.38	3,200,108.66	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	323,580.33	3,200,000.00
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	0.00	323,580.33	3,200,000.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	16,064.35	229,531.99	352,030.15
900 000 ENDING FUND BALANCE	229,531.99	352,030.15	359,927.15
TOTAL REVENUES & OTHER FINANCING SOURCES	1,447,770.84	1,242,677.73	1,238,572.00
200 000 Support Services	1,233,280.92	1,120,179.57	1,230,675.00
400 000 Non-Program Transactions	1,022.28	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,234,303.20	1,120,179.57	1,230,675.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	70,470.61	74,272.81	64,132.48
900 000 ENDING FUND BALANCE	74,272.81	64,132.48	64,132.48
TOTAL REVENUES & OTHER FINANCING SOURCES	24,204.26	8,884.27	22,000.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	20,402.06	19,024.60	22,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	20,402.06	19,024.60	22,000.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)			
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	15,280.82	12,972.04	13,520.00
100 000 Instruction	13,517.78	6,157.42	4,588.00
200 000 Support Services	1,763.04	6,814.62	8,932.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	15,280.82	12,972.04	13,520.00

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.