

Date: July 2018

APPROVED 2017-18 BUDGET ADJUSTMENT

Johnson Creek 2017-18 Proposed Budget			
GENERAL FUND (FUND 10)	Budget 2017-18	Adjusted 2017- 18 Budget	Difference
Beginning Fund Balance (Account 930 000)	1,768,812.77	1,768,812.77	0.00
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00		0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00		0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00		0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00		0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00		0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	1,675,646.77	1,794,816.77	119,170.00
REVENUES & OTHER FINANCING SOURCES			0.00
100 Transfers-in	0.00		0.00
Local Sources			
210 Taxes	2,985,276.00	2983230	(2,046.00)
240 Payments for Services	850.00	260	(590.00)
260 Non-Capital Sales	15,000.00	10070	(4,930.00)
270 School Activity Income	37,100.00	36315	(785.00)
280 Interest on Investments	2,200.00	2275	75.00
290 Other Revenue, Local Sources	29,700.00	5075	(24,625.00)
Subtotal Local Sources	3,070,126.00	3,037,225.00	(32,901.00)
Other School Districts Within Wisconsin			
310 Transit of Aids			0.00
340 Payments for Services	415,400.00	410450	(4,950.00)
380 Medical Service Reimbursements			0.00
390 Other Inter-district, Within Wisconsin	1,500.00	1200	(300.00)
Subtotal Other School Districts within Wisconsin	416,900.00	411,650.00	(5,250.00)
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	0.00	1020	1,020.00
530 Payments for Services from CCDEB	0.00		0.00
540 Payments for Services from CESA	0.00		0.00
580 Medical Services Reimbursement	0.00		0.00
590 Other Intermediate Sources	0.00		0.00
Subtotal Intermediate Sources	0.00	1,020.00	1,020.00
State Sources			
610 State Aid -- Categorical	41,000.00	42495	1,495.00
620 State Aid -- General	4,481,109.00	4481109	0.00
630 DPI Special Project Grants	7,500.00	3800	(3,700.00)
640 Payments for Services			0.00
650 Student Achievement Guarantee in Education (SAGE Grant)			0.00
660 Other State Revenue Through Local Units			0.00
690 Other Revenue	299,261.00	465265	166,004.00
Subtotal State Sources	4,828,870.00	4,992,669.00	163,799.00

Federal Sources			
710 Federal Aid - Categorical	50,000.00	45505	(4,495.00)
720 Impact Aid	0.00	0	0.00
730 DPI Special Project Grants	44,000.00	44680	680.00
750 IASA Grants	112,000.00	92190	(19,810.00)
760 JTPA			0.00
770 Other Federal Revenue Through Local Units			0.00
780 Other Federal Revenue Through State	2,000.00	0	(2,000.00)
790 Other Federal Revenue - Direct			0.00
Subtotal Federal Sources	208,000.00	182,375.00	(25,625.00)
Other Financing Sources			
850 Reorganization Settlement			0.00
860 Compensation, Fixed Assets	3,500.00	250000	246,500.00
870 Long-Term Obligations			0.00
Subtotal Other Financing Sources	3,500.00	250,000.00	246,500.00
Other Revenues			
960 Adjustments	15,000.00	24455	9,455.00
970 Refund of Disbursement	60,000.00	32495	(27,505.00)
980 Medical Service Reimbursement			0.00
990 Miscellaneous	6,000.00	6065	65.00
Subtotal Other Revenues	81,000.00	63,015.00	(17,985.00)
TOTAL REVENUES & OTHER FINANCING SOURCES	8,608,396.00	8,937,954.00	329,558.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	1,458,847.00	1,608,145.00	149,298.00
120 000 Regular Curriculum	1,593,186.00	1464230	(128,956.00)
130 000 Vocational Curriculum	498,660.00	498420	(240.00)
140 000 Physical Curriculum	104,235.00	97565	(6,670.00)
160 000 Co-Curricular Activities	286,295.00	292755	6,460.00
170 000 Other Special Needs	129,275.00	168135	38,860.00
Subtotal Instruction	4,070,498.00	4,129,250.00	58,752.00
Support Sources			
210 000 Pupil Services	100,953.00	102365	1,412.00
220 000 Instructional Staff Services	373,110.00	323330	(49,780.00)
230 000 General Administration	307,460.00	306045	(1,415.00)
240 000 School Building Administration	382,100.00	387905	5,805.00
250 000 Business Administration	1,427,080.00	1394425	(32,655.00)
260 000 Central Services	127,615.00	31795	(95,820.00)
270 000 Insurance & Judgments	110,000.00	100035	(9,965.00)
280 000 Debt Services		200	200.00
290 000 Other Support Services	39,000.00	161090	122,090.00
Subtotal Support Sources	2,867,318.00	2,807,190.00	(60,128.00)
Non-Program Transactions			
410 000 Inter-fund Transfers	750,421.00	704435	(45,986.00)
430 000 Instructional Service Payments	898,950.00	1126440	227,490.00
490 000 Other Non-Program Transactions	114,375.00	144635	30,260.00
Subtotal Non-Program Transactions	1,763,746.00	1,975,510.00	211,764.00
TOTAL EXPENDITURES & OTHER FINANCING USES	8,701,562.00	8,911,950.00	210,388.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Budget 2017-18	Adjusted 2017- 18 Budget	Difference
900 000 Beginning Fund Balance	62,244.84	62,244.84	0.00
900 000 Ending Fund Balance	29,419.84	22,219.84	(7,200.00)
REVENUES & OTHER FINANCING SOURCES	116,500.00	146800	30,300.00
100 000 Instruction	24,325.00		(24,325.00)
200 000 Support Services	125,000.00	186825	61,825.00
400 000 Non-Program Transactions			0.00
TOTAL EXPENDTURES & OTHER FINANCING USES	149,325.00	186,825.00	37,500.00

SPECIAL EDUCATION FUND (FUND 27)	Budget 2017-18	Adjusted 2017- 18 Budget	Difference
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	(15.00)	(15.00)
REVENUES & OTHER FINANCING SOURCES			0.00
100 Transfers-in	745,421.00	649225	(96,196.00)
240 Payments for Services	0.00		0.00
260 Non-Capital Sales	0.00		0.00
270 School Activity Income	0.00		0.00
290 Other Revenue, Local Sources	0.00		0.00
Subtotal Local Sources	0.00	0.00	0.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids			0.00
340 Payments for Services	16,000.00	5735	(10,265.00)
380 Medical Service Reimbursements			0.00
390 Other Inter-district, Within Wisconsin			0.00
Subtotal Other School Districts within Wisconsin	16,000.00	5,735.00	(10,265.00)
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	0.00		0.00
490 Other Inter-district, Outside Wisconsin	0.00		0.00
Subtotal Other School Districts Outside Wisconsin	0.00		0.00
<i>Intermediate Sources</i>			
510 Transit of Aids	700.00	0	(700.00)
530 Payments for Services from CCDEB	0.00		0.00
540 Payments for Services from CESA	0.00		0.00
580 Medical Services Reimbursement	0.00		0.00
590 Other Intermediate Sources	0.00		0.00
Subtotal Intermediate Sources	700.00	0.00	(700.00)
<i>State Sources</i>			
610 State Aid -- Categorical	270,000.00	238740	(31,260.00)
620 State Aid -- General			0.00
630 DPI Special Project Grants			0.00
640 Payments for Services			0.00
650 Achievement Gap Reduction (AGR grant)			0.00
690 Other Revenue		1000	1,000.00
Subtotal State Sources	270,000.00	239,740.00	(30,260.00)

SPECIAL EDUCATION FUND (FUND 27 CONTINUED)	Budget 2017-18	Adjusted 2017- 18 Budget	Difference
Federal Sources			
710 Federal Aid - Categorical			
730 DPI Special Project Grants	129,450.00	222920	93,470.00
750 IASA Grants			0.00
760 JTPA			0.00
770 Other Federal Revenue Through Local Units			0.00
780 Other Federal Revenue Through State	48,000.00	55840	7,840.00
790 Other Federal Revenue - Direct			0.00
Subtotal Federal Sources	177,450.00	278,760.00	101,310.00
Other Financing Sources	0.00		0.00
860 Compensation, Fixed Assets	0.00		0.00
870 Long-Term Obligations	0.00		0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00		0.00
970 Refund of Disbursement	0.00		0.00
990 Miscellaneous	0.00		0.00
Subtotal Other Revenues	0.00		0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	1,209,571.00	1,173,460.00	(36,111.00)
EXPENDITURES & OTHER FINANCING USES			0.00
Instruction			
110 000 Undifferentiated Curriculum			0.00
120 000 Regular Curriculum			0.00
130 000 Vocational Curriculum			0.00
140 000 Physical Curriculum			0.00
150 000 Special Education Curriculum	830,541.00	795,510.00	(35,031.00)
160 000 Co-Curricular Activities			0.00
170 000 Other Special Needs			0.00
Subtotal Instruction	830,541.00	795,510.00	(35,031.00)
Support Sources			
210 000 Pupil Services	140,300.00	158,900.00	18,600.00
220 000 Instructional Staff Services	107,520.00	108370	850.00
230 000 General Administration			0.00
240 000 School Building Administration			0.00
250 000 Business Administration	70,710.00	51485	(19,225.00)
260 000 Central Services	5,500.00		(5,500.00)
270 000 Insurance & Judgments			0.00
280 000 Debt Services			0.00
290 000 Other Support Services			0.00
Subtotal Support Sources	324,030.00	318,755.00	(5,275.00)
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00		0.00
430 000 Instructional Service Payments	55,000.00	59210	4,210.00
490 000 Other Non-Program Transactions			0.00
Subtotal Non-Program Transactions	55,000.00	59,210.00	4,210.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,209,571.00	1,173,475.00	(36,096.00)

DEBT SERVICE FUND (FUNDS 38, 39)	Budget 2017-18	Adjusted 2017- 18 Budget	Difference
900 000 Beginning Fund Balance	445,212.12	445,212.12	0.00
900 000 ENDING FUND BALANCES	444,366.12	963,074.12	518,708.00
TOTAL REVENUES & OTHER FINANCING SOURCES	1,741,913.00	1741972	59.00
281 000 Long-Term Capital Debt	1,742,759.00	1224110	(518,649.00)
282 000 Refinancing			0.00
283 000 Operational Debt			0.00
285 000 Post Employment Benefit Debt			0.00
289 000 Other Long-Term General Obligation Debt			0.00
400 000 Non-Program Transactions			0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,742,759.00	1,224,110.00	(518,649.00)
842 000 INDEBTEDNESS, END OF YEAR	17,635,000.00	17,635,000.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Budget 2017-18	Adjusted 2017- 18 Budget	Difference
900 000 Beginning Fund Balance	305,384.61	305,384.61	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00		0.00
100 000 Instructional Services	0.00		0.00
200 000 Support Services	305,384.61	305384.61	0.00
300 000 Community Services	0.00		0.00
400 000 Non-Program Transactions	0.00		0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	305,384.61	305,384.61	0.00

FOOD SERVICE FUND (FUND 50)	Budget 2017-18	Adjusted 2017- 18 Budget	Difference
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	1,135.00	0.00	(1,135.00)
TOTAL REVENUES & OTHER FINANCING SOURCES	335,200.00	318395	(16,805.00)
200 000 Support Services	334,065.00	318395	(15,670.00)
400 000 Non-Program Transactions			0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	334,065.00	318,395.00	(15,670.00)

COMMUNITY SERVICE FUND (FUND 80)	Budget 2017-18	Adjusted 2017- 18 Budget	Difference
900 000 Beginning Fund Balance	77,627.55	77,627.55	0.00
900 000 ENDING FUND BALANCE	43,847.55	35,477.55	(8,370.00)
TOTAL REVENUES & OTHER FINANCING SOURCES	77,600.00	87070	9,470.00
200 000 Support Services		32700	32,700.00
300 000 Community Services	111,380.00	96520	(14,860.00)
400 000 Non-Program Transactions			0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	111,380.00	129,220.00	17,840.00