

October 25, 2021

<b>BIRCHWOOD SCHOOL DISTRICT</b>			
<b>BUDGET ADOPTION 2021-22*</b>			
	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>
<b>GENERAL FUND (FUND 10)</b>			
Beginning Fund Balance (Account 930 000)	1,143,998.79	1,240,407.20	1,793,233.33
Ending Fund Balance, Nonspendable (Acct. 935 000)	5,098.12	5,098.12	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	16,480.47	19,318.64	19,473.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	1,486.97	1,486.97	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	1,217,341.64	1,767,329.60	2,317,471.40
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>1,240,407.20</b>	<b>1,793,233.33</b>	<b>2,156,247.71</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0.00	0.00	0.00
<i>Local Sources</i>	2,402,003.64	3,061,130.95	3,681,759.00
210 Taxes			
240 Payments for Services	0.00	5,376.80	0.00
260 Non-Capital Sales	0.00	1,108.00	500.00
270 School Activity Income	13,667.14	3,279.40	13,050.00
280 Interest on Investments	17,515.58	4,495.69	4,400.00
290 Other Revenue, Local Sources	3,045.00	8,515.00	2,445.00
<b>Subtotal Local Sources</b>	<b>2,436,231.36</b>	<b>3,083,905.84</b>	<b>3,702,154.00</b>
<i>Other School Districts Within Wisconsin</i>	0.00	0.00	0.00
310 Transit of Aids			
340 Payments for Services	943,447.00	1,072,162.00	919,359.00
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>943,447.00</b>	<b>1,072,162.00</b>	<b>919,359.00</b>
<i>Other School Districts Outside Wisconsin</i>	0.00	0.00	0.00
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>
<i>Intermediate Sources</i>	2,033.00	1,696.62	1,913.00
510 Transit of Aids			
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	1,800.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>3,833.00</b>	<b>1,696.62</b>	<b>1,913.00</b>
<i>State Sources</i>	48,743.30	50,001.87	53,784.00
610 State Aid -- Categorical			
620 State Aid -- General	21,338.00	20,178.00	19,194.00
630 DPI Special Project Grants	42,555.88	40,080.50	39,385.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	90,745.60	76,010.61	76,009.00

<b>BUDGET ADOPTION 2021-22*</b>			
	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>
660 Other State Revenue Through Local Units	445.43	1,952.54	0.00
690 Other Revenue	382,594.03	354,287.77	379,384.00
<b>Subtotal State Sources</b>	<b>586,422.24</b>	<b>542,511.29</b>	<b>567,756.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	14,656.20	119,732.33	358,002.00
750 IASA Grants	63,118.12	63,702.40	58,149.81
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	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	34,114.95	19,298.05
<b>Subtotal Federal Sources</b>	<b>77,774.32</b>	<b>217,549.68</b>	<b>435,449.86</b>
<b>Other Financing Sources</b>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	80.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>80.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	5,507.92	28,456.02	5,200.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	1,017.50	5,140.60	0.00
<b>Subtotal Other Revenues</b>	<b>6,525.42</b>	<b>33,596.62</b>	<b>5,200.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>4,054,313.34</b>	<b>4,951,422.05</b>	<b>5,631,831.86</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	814,650.46	812,034.33	898,368.73
120 000 Regular Curriculum	716,801.10	688,722.51	893,529.00
130 000 Vocational Curriculum	128,492.58	152,695.53	173,779.75
140 000 Physical Curriculum	150,519.76	108,322.35	136,678.00
160 000 Co-Curricular Activities	52,973.99	44,986.42	66,419.00
170 000 Other Special Needs	2,968.73	1,572.86	14,182.00
<b>Subtotal Instruction</b>	<b>1,866,406.62</b>	<b>1,808,334.00</b>	<b>2,182,956.48</b>
<b>Support Sources</b>			
210 000 Pupil Services	109,418.76	70,836.72	97,936.00
220 000 Instructional Staff Services	81,233.18	165,245.23	252,343.00
230 000 General Administration	230,732.00	211,248.73	226,865.00
240 000 School Building Administration	205,976.27	212,868.36	221,722.00
250 000 Business Administration	695,744.62	968,525.50	1,031,222.00
260 000 Central Services	21,671.70	23,066.62	49,000.00
270 000 Insurance & Judgments	40,101.67	45,526.64	53,205.00
280 000 Debt Services	2,100.70	0.00	0.00
290 000 Other Support Services	102,000.88	114,802.06	139,403.00
<b>Subtotal Support Sources</b>	<b>1,488,979.78</b>	<b>1,812,119.86</b>	<b>2,071,696.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	260,712.18	256,232.58	487,065.00

<b>BUDGET ADOPTION 2021-22*</b>			
	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>
430 000 Instructional Service Payments	341,806.35	521,890.63	527,100.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	0.00	18.85	0.00
<b>Subtotal Non-Program Transactions</b>	<b>602,518.53</b>	<b>778,142.06</b>	<b>1,014,165.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>3,957,904.93</b>	<b>4,398,595.92</b>	<b>5,268,817.48</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>			
900 000 Beginning Fund Balance	259,705.84	220,093.24	414,719.43
<b>900 000 Ending Fund Balance</b>	<b>220,093.24</b>	<b>414,719.43</b>	<b>354,226.43</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>3,854.25</b>	<b>249,654.15</b>	<b>93,570.00</b>
100 000 Instruction	33,288.58	46,032.75	74,670.00
200 000 Support Services	10,178.27	3,340.21	73,893.00
400 000 Non-Program Transactions	0.00	5,655.00	5,500.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>43,466.85</b>	<b>55,027.96</b>	<b>154,063.00</b>

<b>SPECIAL EDUCATION FUND (FUND 27)</b>			
	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	260,712.18	256,232.58	487,065.00
<b>Local Sources</b>			
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	147.85	187.46	140.00
<b>Subtotal Local Sources</b>	<b>147.85</b>	<b>187.46</b>	<b>140.00</b>
<b>Other School Districts Within Wisconsin</b>			
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
<b>Subtotal Other School Districts within Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
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>			
510 Transit of Aids	4,784.00	6,736.00	5,050.00
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
<b>Subtotal Intermediate Sources</b>	<b>4,784.00</b>	<b>6,736.00</b>	<b>5,050.00</b>

**BUDGET ADOPTION 2021-22\***

	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>
<b>State Sources</b>			
610 State Aid -- Categorical	101,170.00	99,604.00	99,604.00
620 State Aid -- General	15,021.00	3,298.00	20,000.00
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	1,000.00	0.00	0.00
<b>Subtotal State Sources</b>	<b>117,191.00</b>	<b>102,902.00</b>	<b>119,604.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	80,744.24	76,173.79	73,000.00
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	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>80,744.24</b>	<b>76,173.79</b>	<b>73,000.00</b>
<b>Other Financing Sources</b>		0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
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
<b>Subtotal Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>463,579.27</b>	<b>442,231.83</b>	<b>684,859.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	323,050.01	333,725.76	433,025.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
<b>Subtotal Instruction</b>	<b>323,050.01</b>	<b>333,725.76</b>	<b>433,025.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	35,057.09	22,166.21	33,971.00
220 000 Instructional Staff Services	68,234.70	67,660.02	158,041.00
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	8,679.47	1,743.84	11,700.00
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

<b>BUDGET ADOPTION 2021-22*</b>			
	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>
<b>Subtotal Support Sources</b>	<b>111,971.26</b>	<b>91,570.07</b>	<b>203,712.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	28,558.00	16,936.00	48,122.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
<b>Subtotal Non-Program Transactions</b>	<b>28,558.00</b>	<b>16,936.00</b>	<b>48,122.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>463,579.27</b>	<b>442,231.83</b>	<b>684,859.00</b>

<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>			
900 000 Beginning Fund Balance	1,405.31	1,408.64	1,410.26
<b>900 000 ENDING FUND BALANCES</b>	<b>1,408.64</b>	<b>1,410.26</b>	<b>1,410.26</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>946,397.73</b>	<b>891,292.43</b>	<b>86,742.94</b>
281 000 Long-Term Capital Debt	946,394.40	891,290.81	86,742.94
282 000 Refinancing	0.00	0.00	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>946,394.40</b>	<b>891,290.81</b>	<b>86,742.94</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>791,121.68</b>	<b>84,754.19</b>	<b>0.00</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>			
900 000 Beginning Fund Balance	(3,759.67)	0.00	0.00
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>210,171.45</b>	<b>161,811.86</b>	<b>0.00</b>
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	206,411.78	161,811.86	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>206,411.78</b>	<b>161,811.86</b>	<b>0.00</b>

<b>FOOD SERVICE FUND (FUND 50)</b>			
900 000 Beginning Fund Balance	46,333.69	63,012.98	83,866.92
<b>900 000 ENDING FUND BALANCE</b>	<b>63,012.98</b>	<b>83,866.92</b>	<b>93,777.10</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>220,541.13</b>	<b>213,381.64</b>	<b>212,064.18</b>
200 000 Support Services	203,861.84	192,527.70	202,154.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>203,861.84</b>	<b>192,527.70</b>	<b>202,154.00</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>			
900 000 Beginning Fund Balance	354,411.08	689,193.32	592,902.00
<b>900 000 ENDING FUND BALANCE</b>	<b>689,193.32</b>	<b>592,902.00</b>	<b>727,172.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>477,075.25</b>	<b>7,160.50</b>	<b>527,640.00</b>

<b>BUDGET ADOPTION 2021-22*</b>			
	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>
200 000 Support Services	18,195.07	18,619.69	209,838.00
300 000 Community Services	124,097.94	84,832.13	183,532.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>142,293.01</b>	<b>103,451.82</b>	<b>393,370.00</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)</b>			
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
100 000 Instruction	0.00	0.00	0.00
200 000 Support 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>0.00</b>	<b>0.00</b>	<b>0.00</b>

\* 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.