

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																																								
REPORTED BALANCE SHEET ACCOUNT CODES																																								
REVISION 21-22.1: JUNE 2021																																								
																		FOOD AND																						
																		DEBT		CAPITAL			COMMUNITY																	
																		TEACH		SERVICE		PROJECTS				SERVICE		FIDUCIARY				DEBT								
WUFAR		INSTRUCTIONAL FUNDS						FUNDS		FUNDS		FUNDS				FUNDS		FUNDS				GROUP																		
TYPE	SHEET	ACCOUNT TITLE																				FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD
		10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76	08																		
<b>Assets</b>																																								
B	711000	Cash	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X																			
B	712000	Investments	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X																			
B	713100	Taxes Receivable	X							X	X	X		X																										
B	713200	Accounts Receivable	X	X	X		X	X	X			X		X	X	X	X	X	X	X	X																			
B	713300	Interest Receivable	X	X	X	X	X			X	X	X	X	X	X	X	X	X	X	X	X																			
B	713400	Lease Receivable	X														X																							
B	714000	Due From Other Funds	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X																			
B	715000	Due From Other Governments	X	X	X	X	X	X	X			X		X	X	X	X	X	X	X	X																			
B	716100	Inventory	X	X	X		X	X								X	X																							
B	716400	Assets for Resale	X	X	X		X	X									X	X																						
B	717000	Prepaid Expenses	X	X	X	X	X	X	X			X		X	X	X	X	X	X	X	X																			
B	719000	Other Fund Assets	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X																			
B	780000	Deferred Outflow of Resources	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X																			
<b>Liabilities</b>																																								
B	811100	Temporary Notes Payable	X																																					
B	811200	Accounts Payable	X	X	X	X	X	X	X			X	X	X	X	X	X	X	X	X	X																			
B	811300	Judgments Payable	X	X	X	X	X	X	X			X	X	X	X	X	X			X	X																			
B	811400	Construction Contracts Payable	X									X	X	X	X		X																							
B	811500	Matured Long-Term General Obligation Debt Payable								X	X																													
B	811600	Payroll Withholdings and Benefits Payable	X	X	X	X	X	X	X			X	X	X	X	X	X																							
B	811700	Accrued Temporary Note Interest Payable	X																																					
B	811800	Accrued Payroll Payable	X	X	X	X	X	X	X			X	X	X	X	X	X																							
B	811900	Claimed Vested Benefits Currently Payable	X	X	X	X	X	X	X			X	X	X	X	X	X																							
B	812000	Due to Other Funds	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X																			
B	813000	Due to Other Governments	X	X	X	X	X	X	X			X	X	X	X	X	X	X	X	X	X																			
B	814000	Due to Student Organizations	X	X	X	X	X	X	X	X	X					X	X	X																						
B	815100	Self-Funded Premium Deposits	X																																					
B	815200	Health Reimbursement Arrangements (HRAs) Deposits	X																		X																			
B	815900	Other Deposits Payable	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X																			
B	816200	Deferred State Aid Revenue	X		X	X	X	X	X							X	X	X																						
B	816300	Deferred Federal Aid Revenue	X		X	X	X	X	X							X	X	X																						
B	816900	Other Deferred Revenue	X		X	X	X	X	X	X	X	X	X	X	X	X	X			X	X	X																		
B	817000	Health Benefit Claims Payable	X				X									X					X																			
B	818000	Due to Parent Organizations	X	X														X																						
B	819000	Other Fund Liabilities	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X																			
B	842100	Long-Term Notes Payable																			X	X																		
B	842200	State Trust Fund Loans Payable																				X																		
B	842300	Long-Term Bonds Payable																				X																		
B	842500	Land Contracts Payable																				X																		
B	842600	Capital Leases Payable																				X																		
B	842800	Contracts That Transfer Ownership Payable																				X																		
B	849000	Other Non-Current Liabilities																			X																			
B	880000	Deferred Inflow of Resources	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X																			
<b>Fund Equity</b>																																								
B	935100	Nonspendable Fund Balance	X	X												X	X																							
B	935200	Nonspendable Fund Balance--Corpus of Permanent Fund		X															X																					
B	936110	Restricted for Self Insurance	X																																					
B	936120	Restricted for Contractual Obligations	X																																					
B	936130	Restricted for Unspent Common School Fund Revenues	X																																					
B	936310	Restricted for Debt Refinancing								X	X																													
B	936320	Restricted for Other Debt Service Retirement								X	X																													

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WUFAR		INSTRUCTIONAL FUNDS							TEACH FUNDS		SERVICE FUNDS		PROJECTS FUNDS				SERVICE FUNDS		FIDUCIARY FUNDS				DEBT GROUP	
BALANCE SHEET	ACCOUNT TITLE	FD 10	FD 21	FD 29	FD 91	FD 99	FD 27	FD 23	FD 93	FD 38	FD 39	FD 41	FD 46	FD 48	FD 49	FD 50	FD 80	FD 60	FD 72	FD 73	FD 76	FD 08		
B	936500	Restricted for Food Service Programs														X								
B	936600	Restricted for Custodial Funds																X						
B	936800	Restricted for Elderly Nutrition Programs														X								
B	936900	Other Restricted Fund Balance	X	X	X			X	X			X	X	X	X	X	X		X	X	X			
B	937000	Committed Fund Balance	X	X												X	X							
B	938000	Assigned Fund Balance	X	X												X	X							
B	939000	Unassigned Fund Balance	X												X	X	X							