W	/ISCONSIN I	UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																					
REPORTED BALANCE SHEET ACCOUNT CODES																FOOI	D AND						
REVISION 22-23.1: June 2022										DE	BT		CAB	ITAI							\vdash		
	INL VIOIOIN 22-23.1. JUINE 2022								TE /				CAPITAL PROJECTS				COMMUNITY					DEDT	
	I MUITAD								TEACH		SERVICE							SERVICE		FIDUCIARY			DEBT
	WUFAR					ONAL F				NDS	FUN				NDS			NDS			NDS		GROUP
TVDE	BALANCE	A COOLINIT TITLE	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	- 00
TYPE	SHEET	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76	08
Assets B	711000	Cash	Х	Х	X	X	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	X	X	Х	Х	Х	X	
В	711000	Investments	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X	<u> </u>
В	712000	Taxes Receivable	X	^	^		^	^		^	X	X	X	^	X	^	^	X	^	^	^		<u> </u>
В	713100	Accounts Receivable	X	Х	X		Х	X	X		^	^	X		X	Х	Х	X	Х	Х	Х	Х	
В	713200	Interest Receivable	X	X	X	X	X	^			Х	Х	X	Х	X	X	X	X	X	X	X	X	
В	713400	Lease Receivable	X	^		^	_^				^	^	^			^	^	X	^	^	^	\vdash	<u> </u>
В	714000	Due From Other Funds	X	Х	Х	X	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	X	Х	Х	Х	Х	
В	715000	Due From Other Governments	X	X	X	X	X	X	X	X		^	X		X	X	X	X	X	X	X	X	
В	716100	Inventory	X	X	X	<u> </u>	X	X	 ^				^		 ^		X	X			^	_^	
В	716400	Assets for Resale	X	X	X		X	X										X	Х				
В	717000	Prepaid Expenses	X	X	X	Х	X	X	Х	Х			Х		Х	Х	Х	X	X	Х	Х	Х	<u>'</u>
В	719000	Other Fund Assets	X	X	X	X	X	X	X	X	Х	Х	X	Х	X	X	X	X	X	X	X	X	
В	780000	Deferred Outflow of Resources	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
Liabiliti		positive dution of reductions	1 /	, ,	, ,	, <i>'</i>		· ^	, A	, ,	, ,	Λ.	Λ.	, ,	, ,	Λ.	, ,	^\	, ,		Λ.		
В		Temporary Notes Payable	Х															1				1	
В	811200	Accounts Payable	X	Х	Х	Х	Х	Х	Х	Х			Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	
В		Judgments Payable	X	X	X	X	X	X	X	X			X	X	X	X	X	X		X	X	X	
В	811400	Construction Contracts Payable	X										Х	X	X	Х		X					
В	811500	Matured Long-Term General Obligation Debt Payable									Х	Х											
В		Payroll Withholdings and Benefits Payable	Х	Х	Х	Х	Х	Х	Х	Х			Х	Х	Х	Х	Х	Х					
В	811700	Accrued Temporary Note Interest Payable	Х																				
В	811800	Accrued Payroll Payable	Х	Х	Х	Х	Х	Х	Х	Х			Х	Х	Х	Х	Х	Х					
В		Claimed Vested Benefits Currently Payable	Х	Х	Х	Х	Х	Х	Х				Х	Х	Х	Х	Х	Х					
В	812000	Due to Other Funds	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	
В	813000	Due to Other Governments	Х	Х	Х	Х	Х	Х	Х	Х			Х	Х	Х	Х	Х	Х	Х	Χ	Х	Х	
В	814000	Due to Student Organizations	Х	Χ	Х	Х	Х	Х	Х	Χ							Х	Х	Χ				
В	815100	Self-Funded Premium Deposits	Х																				
В	815200	Health Reimbursement Arrangements (HRAs) Deposits	X																		Χ		
В	815900	Other Deposits Payable	Х	Χ	Х	Х	Χ	Х	X	Χ	Х	Χ	Χ	Х	Х	Χ	Х	X	Χ	Χ			
В	816200	Deferred State Aid Revenue	Х		Х	Х	Х	Х	Х	Х						Х	Х	Х					
В	816300	Deferred Federal Aid Revenue	Х		Х	Х	Х	Х	Х	Х						Χ	Х	Х				oxdot	
В	816900	Other Deferred Revenue	X		Х	Х	Х	Х	Χ	Χ	Χ	Χ	Х	Х	Х	Х	Х	Х		Χ	Χ	Х	
В	817000	Health Benefit Claims Payable	X					Х									Х				Х		<u> </u>
В	818000	Due to Parent Organizations	Х	Х															Х			igspace	
В	819000	Other Fund Liabilities	X	Х	Х	Х	Х	Х	Х	Х	Χ	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	
В	842100	Long-Term Notes Payable	1																		Х	igsquare	Х
В		State Trust Fund Loans Payable																				igspace	Х
В	842300	Long-Term Bonds Payable	1																			<u> </u>	X
В	842500	Land Contracts Payable			-																		X
В		Capital Leases Payable																					X
В		Contracts That Transfer Ownership Payable																			,,,	$\vdash \vdash$	Х
В		Other Non-Current Liabilities	.,	,,,		l	,,	.,	,,,	,,,		,,,	,,,		,,,	,,			,,,	,,,	X	L	
В		Deferred Inflow of Resources	X	Х	X	X	X	X	X	X	X	Х	X	X	X	Х	X	X	X	X	X	X	1
Fund E		Negarandahla Firad Balanca	- V			1	ı	1		l			l	1	1	ı	l v	l v	l				
В		Nonspendable Fund Balance	X	X													Х	X		.,		\vdash	<u> </u>
В	935200	Nonspendable Fund BalanceCorpus of Permanent Fund		Χ																Χ			

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																							
REPORTED BALANCE SHEET ACCOUNT CODES																FOOI	D AND						
REVISION 22-23.1: June 2022										DEBT			CAP	ITAL		COMMUNITY							
									TE	ACH	SERVICE		PROJECTS			SERVICE		FIDUCIARY				DEBT	
	WUFAR		INSTRUCTIONAL				UNDS		FUNDS		FUNDS		FUNDS				FUI	NDS	FUNDS				GROUP
	BALANCE		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	
TYPE	SHEET	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76	08
В	936110	Restricted for Self Insurance	Х																				
В	936120	Restricted for Contractual Obligations	Х																				
В	936130	Restricted for Unspent Common School Fund Revenues	X																				
В	936310	Restricted for Debt Refinancing									Χ	X											
В	936320	Restricted for Other Debt Service Retirement									Х	X											
В	936500	Restricted for Food Service Programs															Х						
В	936600	Restricted for Custodial Funds																	Χ				
В	936800	Restricted for Elderly Nutrition Programs															X						
В	936900	Other Restricted Fund Balance	Х	Χ	Х				Х	Х			Χ	X	Χ	Х		Х		Х	Χ	Х	
В	937000	Committed Fund Balance	X	Χ													X	X					
В	938000	Assigned Fund Balance	Х	Χ													Х	Χ					
В	939000	Unassigned Fund Balance	Х													X	Χ	Х					