

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																								
REPORTED EXPENDITURE ACCOUNT CODES																		FOOD AND						
REVISION 22-23.1: JUNE 2022																		COMMUNITY						
											TEACH		DEBT		CAPITAL				SERVICE		FIDUCIARY			
				INSTRUCTIONAL FUNDS							FUNDS		SERVICE FUNDS		PROJECTS FUNDS				FUND		FUNDS			
ACCT	WUFAR	WUFAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76	
E	120000	430	Instructional Media	X	X	X	X	X							X	X	X							
E	120000	440	Non-Capital Equipment	X	X	X	X	X							X	X	X							
E	120000	450	Resale Items	X	X	X	X	X																
E	120000	460	Equipment Components	X	X	X	X	X							X	X	X							
E	120000	470	Textbooks	X	X	X	X	X							X	X	X							
E	120000	480	Non-Capital Technology	X	X	X	X	X							X	X	X							
E	120000	490	Other Non-Capital Items	X	X	X	X	X							X	X	X							
E	120000	550	Equipment Additions	X	X	X	X	X		X	X				X	X	X							
E	120000	560	Equipment Replacement	X	X	X	X	X		X	X				X	X	X							
E	120000	581	Technology Related Hardware	X	X	X	X	X		X	X				X	X	X							
E	120000	582	Technology Software	X	X	X	X	X		X	X				X	X	X							
E	120000	940	Dues and Fees	X	X	X	X	X																
E	120000	999	Other Miscellaneous	X	X	X	X	X		X	X													
Vocational Curriculum - Agriculture Education																								
E	131000	100	Salaries	X	X	X	X	X	X															
E	131000	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X															
E	131000	212	Retirement--Employer's Share	X	X	X	X	X	X															
E	131000	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X															
E	131000	219	Retirement--Other Employee Benefits	X	X	X	X	X	X															
E	131000	220	Social Security	X	X	X	X	X	X															
E	131000	230	Life Insurance	X	X	X	X	X	X															
E	131000	250	Other Insurance	X	X	X	X	X	X															
E	131000	290	Other Employee Benefits	X	X	X	X	X	X															
E	131000	310	Personal Services	X	X	X	X	X																
E	131000	322	Rentals of Computers and Related Equipment	X	X	X	X	X		X	X													
E	131000	325	Vehicle and Equipment Rental	X	X	X	X	X		X	X													
E	131000	342	Employee Travel	X	X	X	X	X	X															
E	131000	343	Contracted Service Travel	X	X	X	X	X																
E	131000	348	Vehicle Fuel	X	X	X	X	X																
E	131000	350	Communication	X	X	X	X	X																
E	131000	360	Technology and Software Services	X	X	X	X	X																
E	131000	410	General Supplies	X	X	X	X	X																
E	131000	420	Apparel	X	X	X	X	X																
E	131000	430	Instructional Media	X	X	X	X	X							X	X	X							
E	131000	440	Non-Capital Equipment	X	X	X	X	X							X	X	X							
E	131000	450	Resale Items	X	X	X	X	X																
E	131000	460	Equipment Components	X	X	X	X	X							X	X	X							
E	131000	470	Textbooks	X	X	X	X	X							X	X	X							
E	131000	480	Non-Capital Technology	X	X	X	X	X							X	X	X							
E	131000	490	Other Non-Capital Items	X	X	X	X	X							X	X	X							
E	131000	550	Equipment Additions	X	X	X	X	X		X	X				X	X	X							
E	131000	560	Equipment Replacement	X	X	X	X	X		X	X				X	X	X							
E	131000	581	Technology Related Hardware	X	X	X	X	X		X	X				X	X	X							
E	131000	582	Technology Software	X	X	X	X	X		X	X				X	X	X							
E	131000	940	Dues and Fees	X	X	X	X	X																
E	131000	999	Other Miscellaneous	X	X	X	X	X		X	X													
Vocational Curriculum - Business Education																								
E	132000	100	Salaries	X	X	X	X	X	X															
E	132000	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X															
E	132000	212	Retirement--Employer's Share	X	X	X	X	X	X															
E	132000	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X															
E	132000	219	Retirement--Other Employee Benefits	X	X	X	X	X	X															
E	132000	220	Social Security	X	X	X	X	X	X															
E	132000	230	Life Insurance	X	X	X	X	X	X															

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										TEACH		DEBT		CAPITAL				SERVICE		FIDUCIARY			
				INSTRUCTIONAL FUNDS						FUNDS		FUNDS		FUNDS				FUNDS		FUNDS			
ACCT	WUFAR	WUFAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76
E	132000	240	Health Insurance	X	X	X	X	X	X														
E	132000	250	Other Insurance	X	X	X	X	X	X														
E	132000	290	Other Employee Benefits	X	X	X	X	X	X														
E	132000	310	Personal Services	X	X	X	X	X															
E	132000	322	Rentals of Computers and Related Equipment	X	X	X	X	X		X	X												
E	132000	325	Vehicle and Equipment Rental	X	X	X	X	X		X	X												
E	132000	342	Employee Travel	X	X	X	X	X	X														
E	132000	343	Contracted Service Travel	X	X	X	X	X															
E	132000	348	Vehicle Fuel	X	X	X	X	X															
E	132000	350	Communication	X	X	X	X	X															
E	132000	360	Technology and Software Services	X	X	X	X	X															
E	132000	410	General Supplies	X	X	X	X	X															
E	132000	420	Apparel	X	X	X	X	X															
E	132000	430	Instructional Media	X	X	X	X	X							X	X	X						
E	132000	440	Non-Capital Equipment	X	X	X	X	X							X	X	X						
E	132000	450	Resale Items	X	X	X	X	X															
E	132000	460	Equipment Components	X	X	X	X	X							X	X	X						
E	132000	470	Textbooks	X	X	X	X	X							X	X	X						
E	132000	480	Non-Capital Technology	X	X	X	X	X							X	X	X						
E	132000	490	Other Non-Capital Items	X	X	X	X	X							X	X	X						
E	132000	550	Equipment Additions	X	X	X	X	X		X	X				X	X	X						
E	132000	560	Equipment Replacement	X	X	X	X	X		X	X				X	X	X						
E	132000	581	Technology Related Hardware	X	X	X	X	X		X	X				X	X	X						
E	132000	582	Technology Software	X	X	X	X	X		X	X				X	X	X						
E	132000	940	Dues and Fees	X	X	X	X	X															
E	132000	999	Other Miscellaneous	X	X	X	X	X		X	X												
Vocational Curriculum - Marketing Education																							
E	133000	100	Salaries	X	X	X	X	X	X														
E	133000	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X														
E	133000	212	Retirement--Employer's Share	X	X	X	X	X	X														
E	133000	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X														
E	133000	219	Retirement--Other Employee Benefits	X	X	X	X	X	X														
E	133000	220	Social Security	X	X	X	X	X	X														
E	133000	230	Life Insurance	X	X	X	X	X	X														
E	133000	240	Health Insurance	X	X	X	X	X	X														
E	133000	250	Other Insurance	X	X	X	X	X	X														
E	133000	290	Other Employee Benefits	X	X	X	X	X	X														
E	133000	310	Personal Services	X	X	X	X	X															
E	133000	322	Rentals of Computers and Related Equipment	X	X	X	X	X		X	X												
E	133000	325	Vehicle and Equipment Rental	X	X	X	X	X		X	X												
E	133000	342	Employee Travel	X	X	X	X	X	X														
E	133000	343	Contracted Service Travel	X	X	X	X	X															
E	133000	348	Vehicle Fuel	X	X	X	X	X															
E	133000	350	Communication	X	X	X	X	X															
E	133000	360	Technology and Software Services	X	X	X	X	X															
E	133000	410	General Supplies	X	X	X	X	X															
E	133000	420	Apparel	X	X	X	X	X															
E	133000	430	Instructional Media	X	X	X	X	X							X	X	X						
E	133000	440	Non-Capital Equipment	X	X	X	X	X							X	X	X						
E	133000	450	Resale Items	X	X	X	X	X															
E	133000	460	Equipment Components	X	X	X	X	X							X	X	X						
E	133000	470	Textbooks	X	X	X	X	X							X	X	X						
E	133000	480	Non-Capital Technology	X	X	X	X	X							X	X	X						
E	133000	490	Other Non-Capital Items	X	X	X	X	X							X	X	X						
E	133000	550	Equipment Additions	X	X	X	X	X		X	X				X	X	X						

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																							
REPORTED EXPENDITURE ACCOUNT CODES																							
REVISION 22-23.1: JUNE 2022																							
										TEACH FUNDS		DEBT SERVICE FUNDS		CAPITAL PROJECTS FUNDS				COMMUNITY SERVICE FUNDS		FIDUCIARY FUNDS			
ACCT TYPE	WUFAR FUNCTION	WUFAR OBJECT	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
E	133000	560	Equipment Replacement	X	X	X	X	X		X	X				X	X	X						
E	133000	581	Technology Related Hardware	X	X	X	X	X		X	X				X	X	X						
E	133000	582	Technology Software	X	X	X	X	X		X	X				X	X	X						
E	133000	940	Dues and Fees	X	X	X	X	X															
E	133000	999	Other Miscellaneous	X	X	X	X	X		X	X												
Vocational Curriculum - Health Occupations																							
E	134000	100	Salaries	X	X	X	X	X	X														
E	134000	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X														
E	134000	212	Retirement--Employer's Share	X	X	X	X	X	X														
E	134000	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X														
E	134000	219	Retirement--Other Employee Benefits	X	X	X	X	X	X														
E	134000	220	Social Security	X	X	X	X	X	X														
E	134000	230	Life Insurance	X	X	X	X	X	X														
E	134000	240	Health Insurance	X	X	X	X	X	X														
E	134000	250	Other Insurance	X	X	X	X	X	X														
E	134000	290	Other Employee Benefits	X	X	X	X	X	X														
E	134000	310	Personal Services	X	X	X	X	X															
E	134000	322	Rentals of Computers and Related Equipment	X	X	X	X	X		X	X												
E	134000	325	Vehicle and Equipment Rental	X	X	X	X	X		X	X												
E	134000	342	Employee Travel	X	X	X	X	X	X														
E	134000	343	Contracted Service Travel	X	X	X	X	X															
E	134000	348	Vehicle Fuel	X	X	X	X	X	X														
E	134000	350	Communication	X	X	X	X	X															
E	134000	360	Technology and Software Services	X	X	X	X	X															
E	134000	410	General Supplies	X	X	X	X	X															
E	134000	420	Apparel	X	X	X	X	X															
E	134000	430	Instructional Media	X	X	X	X	X							X	X	X						
E	134000	440	Non-Capital Equipment	X	X	X	X	X							X	X	X						
E	134000	450	Resale Items	X	X	X	X	X															
E	134000	460	Equipment Components	X	X	X	X	X							X	X	X						
E	134000	470	Textbooks	X	X	X	X	X							X	X	X						
E	134000	480	Non-Capital Technology	X	X	X	X	X							X	X	X						
E	134000	490	Other Non-Capital Items	X	X	X	X	X							X	X	X						
E	134000	550	Equipment Additions	X	X	X	X	X		X	X				X	X	X						
E	134000	560	Equipment Replacement	X	X	X	X	X		X	X				X	X	X						
E	134000	581	Technology Related Hardware	X	X	X	X	X		X	X				X	X	X						
E	134000	582	Technology Software	X	X	X	X	X		X	X				X	X	X						
E	134000	940	Dues and Fees	X	X	X	X	X															
E	134000	999	Other Miscellaneous	X	X	X	X	X		X	X												
Vocational Curriculum - Family and Consumer Education																							
E	135000	100	Salaries	X	X	X	X	X	X														
E	135000	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X														
E	135000	212	Retirement--Employer's Share	X	X	X	X	X	X														
E	135000	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X														
E	135000	219	Retirement--Other Employee Benefits	X	X	X	X	X	X														
E	135000	220	Social Security	X	X	X	X	X	X														
E	135000	230	Life Insurance	X	X	X	X	X	X														
E	135000	240	Health Insurance	X	X	X	X	X	X														
E	135000	250	Other Insurance	X	X	X	X	X	X														
E	135000	290	Other Employee Benefits	X	X	X	X	X	X														
E	135000	310	Personal Services	X	X	X	X	X															
E	135000	322	Rentals of Computers and Related Equipment	X	X	X	X	X		X	X												
E	135000	325	Vehicle and Equipment Rental	X	X	X	X	X		X	X												
E	135000	342	Employee Travel	X	X	X	X	X	X														
E	135000	343	Contracted Service Travel	X	X	X	X	X															

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																								
REPORTED EXPENDITURE ACCOUNT CODES																								
REVISION 22-23.1: JUNE 2022																								
									TEACH FUNDS		DEBT SERVICE FUNDS		CAPITAL PROJECTS FUNDS				COMMUNITY SERVICE FUNDS		FIDUCIARY FUNDS					
				INSTRUCTIONAL FUNDS																				
ACCT TYPE	WUFAR FUNCTION	WUFAR OBJECT	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	
E	138000	212	Retirement--Employer's Share	X	X	X	X	X	X															
E	138000	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X															
E	138000	219	Retirement--Other Employee Benefits	X	X	X	X	X	X															
E	138000	220	Social Security	X	X	X	X	X	X															
E	138000	230	Life Insurance	X	X	X	X	X	X															
E	138000	240	Health Insurance	X	X	X	X	X	X															
E	138000	250	Other Insurance	X	X	X	X	X	X															
E	138000	290	Other Employee Benefits	X	X	X	X	X	X															
E	138000	310	Personal Services	X	X	X	X	X	X															
E	138000	322	Rentals of Computers and Related Equipment	X	X	X	X	X	X	X	X													
E	138000	325	Vehicle and Equipment Rental	X	X	X	X	X	X	X	X													
E	138000	342	Employee Travel	X	X	X	X	X	X															
E	138000	343	Contracted Service Travel	X	X	X	X	X	X															
E	138000	348	Vehicle Fuel	X	X	X	X	X	X															
E	138000	350	Communication	X	X	X	X	X	X															
E	138000	360	Technology and Software Services	X	X	X	X	X	X															
E	138000	410	General Supplies	X	X	X	X	X	X															
E	138000	420	Apparel	X	X	X	X	X	X															
E	138000	430	Instructional Media	X	X	X	X	X	X						X	X	X							
E	138000	440	Non-Capital Equipment	X	X	X	X	X	X						X	X	X							
E	138000	450	Resale Items	X	X	X	X	X	X															
E	138000	460	Equipment Components	X	X	X	X	X	X						X	X	X							
E	138000	470	Textbooks	X	X	X	X	X	X						X	X	X							
E	138000	480	Non-Capital Technology	X	X	X	X	X	X						X	X	X							
E	138000	490	Other Non-Capital Items	X	X	X	X	X	X						X	X	X							
E	138000	550	Equipment Additions	X	X	X	X	X	X	X	X				X	X	X							
E	138000	560	Equipment Replacement	X	X	X	X	X	X	X	X				X	X	X							
E	138000	581	Technology Related Hardware	X	X	X	X	X	X	X	X				X	X	X							
E	138000	582	Technology Software	X	X	X	X	X	X	X	X				X	X	X							
E	138000	940	Dues and Fees	X	X	X	X	X	X															
E	138000	999	Other Miscellaneous	X	X	X	X	X	X	X	X													
Vocational Curriculum - Other Vocational Education																								
E	139000	100	Salaries	X	X	X	X	X	X															
E	139000	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X															
E	139000	212	Retirement--Employer's Share	X	X	X	X	X	X															
E	139000	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X															
E	139000	219	Retirement--Other Employee Benefits	X	X	X	X	X	X															
E	139000	220	Social Security	X	X	X	X	X	X															
E	139000	230	Life Insurance	X	X	X	X	X	X															
E	139000	240	Health Insurance	X	X	X	X	X	X															
E	139000	250	Other Insurance	X	X	X	X	X	X															
E	139000	290	Other Employee Benefits	X	X	X	X	X	X															
E	139000	310	Personal Services	X	X	X	X	X	X															
E	139000	322	Rentals of Computers and Related Equipment	X	X	X	X	X		X	X													
E	139000	325	Vehicle and Equipment Rental	X	X	X	X	X		X	X													
E	139000	342	Employee Travel	X	X	X	X	X	X															
E	139000	343	Contracted Service Travel	X	X	X	X	X																
E	139000	348	Vehicle Fuel	X	X	X	X	X																
E	139000	350	Communication	X	X	X	X	X																
E	139000	360	Technology and Software Services	X	X	X	X	X																
E	139000	410	General Supplies	X	X	X	X	X																
E	139000	420	Apparel	X	X	X	X	X																
E	139000	430	Instructional Media	X	X	X	X	X							X	X	X							
E	139000	440	Non-Capital Equipment	X	X	X	X	X							X	X	X							
E	139000	450	Resale Items	X	X	X	X	X																

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										TEACH		DEBT		CAPITAL						FIDUCIARY				
				INSTRUCTIONAL FUNDS						FUNDS		SERVICE		PROJECTS				SERVICE		FUNDS				
ACCT	WUFAR	WUFAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76	
E	139000	460	Equipment Components	X	X	X	X	X							X	X	X							
E	139000	470	Textbooks	X	X	X	X	X							X	X	X							
E	139000	480	Non-Capital Technology	X	X	X	X	X							X	X	X							
E	139000	490	Other Non-Capital Items	X	X	X	X	X							X	X	X							
E	139000	550	Equipment Additions	X	X	X	X	X		X	X				X	X	X							
E	139000	560	Equipment Replacement	X	X	X	X	X		X	X				X	X	X							
E	139000	581	Technology Related Hardware	X	X	X	X	X		X	X				X	X	X							
E	139000	582	Technology Software	X	X	X	X	X		X	X				X	X	X							
E	139000	940	Dues and Fees	X	X	X	X	X																
E	139000	999	Other Miscellaneous	X	X	X	X	X		X	X													
Physical Curriculum																								
E	140000	100	Salaries	X	X	X	X	X	X															
E	140000	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X															
E	140000	212	Retirement--Employer's Share	X	X	X	X	X	X															
E	140000	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X															
E	140000	219	Retirement--Other Employee Benefits	X	X	X	X	X	X															
E	140000	220	Social Security	X	X	X	X	X	X															
E	140000	230	Life Insurance	X	X	X	X	X	X															
E	140000	240	Health Insurance	X	X	X	X	X	X															
E	140000	250	Other Insurance	X	X	X	X	X	X															
E	140000	290	Other Employee Benefits	X	X	X	X	X	X															
E	140000	310	Personal Services	X	X	X	X	X																
E	140000	322	Rentals of Computers and Related Equipment	X	X	X	X	X		X	X													
E	140000	325	Vehicle and Equipment Rental	X	X	X	X	X		X	X													
E	140000	342	Employee Travel	X	X	X	X	X	X															
E	140000	343	Contracted Service Travel	X	X	X	X	X																
E	140000	348	Vehicle Fuel	X	X	X	X	X																
E	140000	350	Communication	X	X	X	X	X																
E	140000	360	Technology and Software Services	X	X	X	X	X																
E	140000	410	General Supplies	X	X	X	X	X																
E	140000	420	Apparel	X	X	X	X	X																
E	140000	430	Instructional Media	X	X	X	X	X							X	X	X							
E	140000	440	Non-Capital Equipment	X	X	X	X	X							X	X	X							
E	140000	450	Resale Items	X	X	X	X	X																
E	140000	460	Equipment Components	X	X	X	X	X							X	X	X							
E	140000	470	Textbooks	X	X	X	X	X							X	X	X							
E	140000	480	Non-Capital Technology	X	X	X	X	X							X	X	X							
E	140000	490	Other Non-Capital Items	X	X	X	X	X							X	X	X							
E	140000	550	Equipment Additions	X	X	X	X	X		X	X				X	X	X							
E	140000	560	Equipment Replacement	X	X	X	X	X		X	X				X	X	X							
E	140000	581	Technology Related Hardware	X	X	X	X	X		X	X				X	X	X							
E	140000	582	Technology Software	X	X	X	X	X		X	X				X	X	X							
E	140000	940	Dues and Fees	X	X	X	X	X																
E	140000	999	Other Miscellaneous	X	X	X	X	X		X	X													
Early Childhood																								
E	152000	100	Salaries						X															
E	152000	211	Retirement--Employee's Share Paid by Employer						X															
E	152000	212	Retirement--Employer's Share						X															
E	152000	218	Retirement--Contribution to Employee Benefit Trust						X															
E	152000	219	Retirement--Other Employee Benefits						X															
E	152000	220	Social Security						X															
E	152000	230	Life Insurance						X															
E	152000	240	Health Insurance						X															
E	152000	250	Other Insurance						X															
E	152000	290	Other Employee Benefits						X															

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																									
REPORTED EXPENDITURE ACCOUNT CODES																									
REVISION 22-23.1: JUNE 2022																									
										TEACH		DEBT		CAPITAL				FOOD AND							
										FUNDS		SERVICE		PROJECTS				COMMUNITY		FIDUCIARY					
										INSTRUCTIONAL FUNDS										SERVICE		FUNDS			
ACCT	WUFAR	WUFAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD		
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76		
E	152000	310	Personal Services						X																
E	152000	322	Rentals of Computers and Related Equipment						X																
E	152000	325	Vehicle and Equipment Rental						X																
E	152000	342	Employee Travel						X																
E	152000	343	Contracted Service Travel						X																
E	152000	348	Vehicle Fuel						X																
E	152000	350	Communication						X																
E	152000	360	Technology and Software Services						X																
E	152000	410	General Supplies						X																
E	152000	420	Apparel						X																
E	152000	430	Instructional Media						X																
E	152000	440	Non-Capital Equipment						X																
E	152000	450	Resale Items						X																
E	152000	460	Equipment Components						X																
E	152000	470	Textbooks						X																
E	152000	480	Non-Capital Technology						X																
E	152000	490	Other Non-Capital Items						X																
E	152000	550	Equipment Additions						X																
E	152000	560	Equipment Replacement						X																
E	152000	581	Technology Related Hardware						X																
E	152000	582	Technology Software						X																
E	152000	940	Dues and Fees						X																
E	152000	999	Other Miscellaneous						X																
Hearing Impairment																									
E	156100	100	Salaries						X																
E	156100	211	Retirement--Employee's Share Paid by Employer						X																
E	156100	212	Retirement--Employer's Share						X																
E	156100	218	Retirement--Contribution to Employee Benefit Trust						X																
E	156100	219	Retirement--Other Employee Benefits						X																
E	156100	220	Social Security						X																
E	156100	230	Life Insurance						X																
E	156100	240	Health Insurance						X																
E	156100	250	Other Insurance						X																
E	156100	290	Other Employee Benefits						X																
E	156100	310	Personal Services						X																
E	156100	322	Rentals of Computers and Related Equipment						X																
E	156100	325	Vehicle and Equipment Rental						X																
E	156100	342	Employee Travel						X																
E	156100	343	Contracted Service Travel						X																
E	156100	348	Vehicle Fuel						X																
E	156100	350	Communication						X																
E	156100	360	Technology and Software Services						X																
E	156100	410	General Supplies						X																
E	156100	420	Apparel						X																
E	156100	430	Instructional Media						X																
E	156100	440	Non-Capital Equipment						X																
E	156100	450	Resale Items						X																
E	156100	460	Equipment Components						X																
E	156100	470	Textbooks						X																
E	156100	480	Non-Capital Technology						X																
E	156100	490	Other Non-Capital Items						X																
E	156100	550	Equipment Additions						X																
E	156100	560	Equipment Replacement						X																
E	156100	581	Technology Related Hardware						X																
E	156100	582	Technology Software						X																

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WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																								
REPORTED EXPENDITURE ACCOUNT CODES																		FOOD AND						
REVISION 22-23.1: JUNE 2022																		COMMUNITY						
										TEACH		DEBT		CAPITAL				SERVICE		FIDUCIARY				
				INSTRUCTIONAL FUNDS						FUNDS		FUNDS		PROJECTS				FUNDS		FUNDS				
ACCT	WUFAR	WUFAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76	
E	156600	410	General Supplies						X															
E	156600	420	Apparel						X															
E	156600	430	Instructional Media						X															
E	156600	440	Non-Capital Equipment						X															
E	156600	450	Resale Items						X															
E	156600	460	Equipment Components						X															
E	156600	470	Textbooks						X															
E	156600	480	Non-Capital Technology						X															
E	156600	490	Other Non-Capital Items						X															
E	156600	550	Equipment Additions						X															
E	156600	560	Equipment Replacement						X															
E	156600	581	Technology Related Hardware						X															
E	156600	582	Technology Software						X															
E	156600	940	Dues and Fees						X															
E	156600	999	Other Miscellaneous						X															
Visual Impairment																								
E	156700	100	Salaries						X															
E	156700	211	Retirement--Employee's Share Paid by Employer						X															
E	156700	212	Retirement--Employer's Share						X															
E	156700	218	Retirement--Contribution to Employee Benefit Trust						X															
E	156700	219	Retirement--Other Employee Benefits						X															
E	156700	220	Social Security						X															
E	156700	230	Life Insurance						X															
E	156700	240	Health Insurance						X															
E	156700	250	Other Insurance						X															
E	156700	290	Other Employee Benefits						X															
E	156700	310	Personal Services						X															
E	156700	322	Rentals of Computers and Related Equipment						X															
E	156700	325	Vehicle and Equipment Rental						X															
E	156700	342	Employee Travel						X															
E	156700	343	Contracted Service Travel						X															
E	156700	348	Vehicle Fuel						X															
E	156700	350	Communication						X															
E	156700	360	Technology and Software Services						X															
E	156700	410	General Supplies						X															
E	156700	420	Apparel						X															
E	156700	430	Instructional Media						X															
E	156700	440	Non-Capital Equipment						X															
E	156700	450	Resale Items						X															
E	156700	460	Equipment Components						X															
E	156700	470	Textbooks						X															
E	156700	480	Non-Capital Technology						X															
E	156700	490	Other Non-Capital Items						X															
E	156700	550	Equipment Additions						X															
E	156700	560	Equipment Replacement						X															
E	156700	581	Technology Related Hardware						X															
E	156700	582	Technology Software						X															
E	156700	940	Dues and Fees						X															
E	156700	999	Other Miscellaneous						X															
Children's Hospital																								
E	156800	100	Salaries						X															
E	156800	211	Retirement--Employee's Share Paid by Employer						X															
E	156800	212	Retirement--Employer's Share						X															
E	156800	218	Retirement--Contribution to Employee Benefit Trust						X															
E	156800	219	Retirement--Other Employee Benefits						X															

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																																							
REPORTED EXPENDITURE ACCOUNT CODES																																							
REVISION 22-23.1: JUNE 2022																																							
																		FOOD AND																					
																		COMMUNITY																					
																		SERVICE		FIDUCIARY																			
																		FUND		FUND		FUND		FUND															
ACCT	WUFAR	WUFAR																FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD										
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE															10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76		
E	156800	220	Social Security																				X																
E	156800	230	Life Insurance																				X																
E	156800	240	Health Insurance																				X																
E	156800	250	Other Insurance																				X																
E	156800	290	Other Employee Benefits																				X																
E	156800	310	Personal Services																				X																
E	156800	322	Rentals of Computers and Related Equipment																				X																
E	156800	325	Vehicle and Equipment Rental																				X																
E	156800	342	Employee Travel																				X																
E	156800	343	Contracted Service Travel																				X																
E	156800	348	Vehicle Fuel																				X																
E	156800	350	Communication																				X																
E	156800	360	Technology and Software Services																				X																
E	156800	410	General Supplies																				X																
E	156800	420	Apparel																				X																
E	156800	430	Instructional Media																				X																
E	156800	440	Non-Capital Equipment																				X																
E	156800	450	Resale Items																				X																
E	156800	460	Equipment Components																				X																
E	156800	470	Textbooks																				X																
E	156800	480	Non-Capital Technology																				X																
E	156800	490	Other Non-Capital Items																				X																
E	156800	550	Equipment Additions																				X																
E	156800	560	Equipment Replacement																				X																
E	156800	581	Technology Related Hardware																				X																
E	156800	582	Technology Software																				X																
E	156800	940	Dues and Fees																				X																
E	156800	999	Other Miscellaneous																				X																
Cross-Categorical																																							
E	158000	100	Salaries																				X																
E	158000	211	Retirement--Employee's Share Paid by Employer																				X																
E	158000	212	Retirement--Employer's Share																				X																
E	158000	218	Retirement--Contribution to Employee Benefit Trust																				X																
E	158000	219	Retirement--Other Employee Benefits																				X																
E	158000	220	Social Security																				X																
E	158000	230	Life Insurance																				X																
E	158000	240	Health Insurance																				X																
E	158000	250	Other Insurance																				X																
E	158000	290	Other Employee Benefits																				X																
E	158000	310	Personal Services																				X																
E	158000	322	Rentals of Computers and Related Equipment																				X																
E	158000	325	Vehicle and Equipment Rental																				X																
E	158000	342	Employee Travel																				X																
E	158000	343	Contracted Service Travel																				X																
E	158000	348	Vehicle Fuel																				X																
E	158000	350	Communication																				X																
E	158000	360	Technology and Software Services																				X																
E	158000	410	General Supplies																				X																
E	158000	420	Apparel																				X																
E	158000	430	Instructional Media																				X																
E	158000	440	Non-Capital Equipment																				X																
E	158000	450	Resale Items																				X																
E	158000	460	Equipment Components																				X																
E	158000	470	Textbooks																				X																
E	158000	480	Non-Capital Technology																				X																

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																							
REPORTED EXPENDITURE ACCOUNT CODES																							
REVISION 22-23.1: JUNE 2022																							
										TEACH		DEBT		CAPITAL				FOOD AND					
										FUNDS		SERVICE		PROJECTS				COMMUNITY					
																		SERVICE		FIDUCIARY			

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																							
REPORTED EXPENDITURE ACCOUNT CODES																							
REVISION 22-23.1: JUNE 2022																							
									TEACH		DEBT	CAPITAL				COMMUNITY							
				INSTRUCTIONAL FUNDS					FUNDS		SERVICE	PROJECTS				SERVICE	FIDUCIARY						
ACCT	WUFAR	WUFAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76
E	159300	348	Vehicle Fuel						X														
E	159300	350	Communication						X														
E	159300	360	Technology and Software Services						X														
E	159300	410	General Supplies						X														
E	159300	420	Apparel						X														
E	159300	430	Instructional Media						X														
E	159300	440	Non-Capital Equipment						X														
E	159300	450	Resale Items						X														
E	159300	460	Equipment Components						X														
E	159300	470	Textbooks						X														
E	159300	480	Non-Capital Technology						X														
E	159300	490	Other Non-Capital Items						X														
E	159300	550	Equipment Additions						X														
E	159300	560	Equipment Replacement						X														
E	159300	581	Technology Related Hardware						X														
E	159300	582	Technology Software						X														
E	159300	940	Dues and Fees						X														
E	159300	999	Other Miscellaneous						X														
Co-Curricular Activities																							
E	160000	100	Salaries	X	X	X	X	X	X														
E	160000	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X														
E	160000	212	Retirement--Employer's Share	X	X	X	X	X	X														
E	160000	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X														
E	160000	219	Retirement--Other Employee Benefits	X	X	X	X	X	X														
E	160000	220	Social Security	X	X	X	X	X	X														
E	160000	230	Life Insurance	X	X	X	X	X	X														
E	160000	240	Health Insurance	X	X	X	X	X	X														
E	160000	250	Other Insurance	X	X	X	X	X	X														
E	160000	290	Other Employee Benefits	X	X	X	X	X	X														
E	160000	310	Personal Services	X	X	X	X	X	X														
E	160000	322	Rentals of Computers and Related Equipment	X	X	X	X	X	X	X	X												
E	160000	325	Vehicle and Equipment Rental	X	X	X	X	X	X	X	X												
E	160000	342	Employee Travel	X	X	X	X	X	X														
E	160000	343	Contracted Service Travel	X	X	X	X	X	X														
E	160000	345	Pupil Lodging and Meals	X	X	X	X	X	X														
E	160000	348	Vehicle Fuel	X	X	X	X	X	X														
E	160000	350	Communication	X	X	X	X	X	X														
E	160000	360	Technology and Software Services	X	X	X	X	X	X														
E	160000	410	General Supplies	X	X	X	X	X	X														
E	160000	420	Apparel	X	X	X	X	X	X														
E	160000	430	Instructional Media	X	X	X	X	X	X						X	X	X						
E	160000	440	Non-Capital Equipment	X	X	X	X	X	X						X	X	X						
E	160000	450	Resale Items	X	X	X	X	X	X														
E	160000	460	Equipment Components	X	X	X	X	X	X						X	X	X						
E	160000	470	Textbooks	X	X	X	X	X	X						X	X	X						
E	160000	480	Non-Capital Technology	X	X	X	X	X	X						X	X	X						
E	160000	490	Other Non-Capital Items	X	X	X	X	X	X						X	X	X						
E	160000	550	Equipment Additions	X	X	X	X	X	X	X	X				X	X	X						
E	160000	560	Equipment Replacement	X	X	X	X	X	X	X	X				X	X	X						
E	160000	581	Technology Related Hardware	X	X	X	X	X	X	X	X				X	X	X						
E	160000	582	Technology Software	X	X	X	X	X	X	X	X				X	X	X						
E	160000	940	Dues and Fees	X	X	X	X	X	X														
E	160000	999	Other Miscellaneous	X	X	X	X	X	X	X	X												
Instruction for Multilingual Students																							
E	171000	100	Salaries	X	X	X	X	X	X														

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																								
REPORTED EXPENDITURE ACCOUNT CODES																		FOOD AND						
REVISION 22-23.1: JUNE 2022																		COMMUNITY						
										TEACH		DEBT		CAPITAL				SERVICE		FIDUCIARY				
				INSTRUCTIONAL FUNDS						FUNDS		SERVICE FUNDS		PROJECTS FUNDS				FUNDS		FUNDS				
ACCT	WUFAR	WUFAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76	
E	171000	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X															
E	171000	212	Retirement--Employer's Share	X	X	X	X	X	X															
E	171000	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X															
E	171000	219	Retirement--Other Employee Benefits	X	X	X	X	X	X															
E	171000	220	Social Security	X	X	X	X	X	X															
E	171000	230	Life Insurance	X	X	X	X	X	X															
E	171000	240	Health Insurance	X	X	X	X	X	X															
E	171000	250	Other Insurance	X	X	X	X	X	X															
E	171000	290	Other Employee Benefits	X	X	X	X	X	X															
E	171000	310	Personal Services	X	X	X	X	X																
E	171000	322	Rentals of Computers and Related Equipment	X	X	X	X	X		X	X													
E	171000	325	Vehicle and Equipment Rental	X	X	X	X	X		X	X													
E	171000	342	Employee Travel	X	X	X	X	X	X															
E	171000	343	Contracted Service Travel	X	X	X	X	X																
E	171000	348	Vehicle Fuel	X	X	X	X	X																
E	171000	350	Communication	X	X	X	X	X																
E	171000	360	Technology and Software Services	X	X	X	X	X																
E	171000	410	General Supplies	X	X	X	X	X																
E	171000	420	Apparel	X	X	X	X	X							X	X	X							
E	171000	430	Instructional Media	X	X	X	X	X							X	X	X							
E	171000	440	Non-Capital Equipment	X	X	X	X	X																
E	171000	450	Resale Items	X	X	X	X	X																
E	171000	460	Equipment Components	X	X	X	X	X							X	X	X							
E	171000	470	Textbooks	X	X	X	X	X							X	X	X							
E	171000	480	Non-Capital Technology	X	X	X	X	X							X	X	X							
E	171000	490	Other Non-Capital Items	X	X	X	X	X							X	X	X							
E	171000	550	Equipment Additions	X	X	X	X	X		X	X				X	X	X							
E	171000	560	Equipment Replacement	X	X	X	X	X		X	X				X	X	X							
E	171000	581	Technology Related Hardware	X	X	X	X	X		X	X				X	X	X							
E	171000	582	Technology Software	X	X	X	X	X		X	X				X	X	X							
E	171000	940	Dues and Fees	X	X	X	X	X																
E	171000	999	Other Miscellaneous	X	X	X	X	X		X	X													
Gifted and Talented																								
E	172000	100	Salaries	X	X	X	X	X	X															
E	172000	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X															
E	172000	212	Retirement--Employer's Share	X	X	X	X	X	X															
E	172000	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X															
E	172000	219	Retirement--Other Employee Benefits	X	X	X	X	X	X															
E	172000	220	Social Security	X	X	X	X	X	X															
E	172000	230	Life Insurance	X	X	X	X	X	X															
E	172000	240	Health Insurance	X	X	X	X	X	X															
E	172000	250	Other Insurance	X	X	X	X	X	X															
E	172000	290	Other Employee Benefits	X	X	X	X	X	X															
E	172000	310	Personal Services	X	X	X	X	X																
E	172000	322	Rentals of Computers and Related Equipment	X	X	X	X	X		X	X													
E	172000	325	Vehicle and Equipment Rental	X	X	X	X	X		X	X													
E	172000	342	Employee Travel	X	X	X	X	X	X															
E	172000	343	Contracted Service Travel	X	X	X	X	X																
E	172000	348	Vehicle Fuel	X	X	X	X	X																
E	172000	350	Communication	X	X	X	X	X																
E	172000	360	Technology and Software Services	X	X	X	X	X																
E	172000	410	General Supplies	X	X	X	X	X																
E	172000	420	Apparel	X	X	X	X	X																
E	172000	430	Instructional Media	X	X	X	X	X							X	X	X							
E	172000	440	Non-Capital Equipment	X	X	X	X	X							X	X	X							

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																											
REPORTED EXPENDITURE ACCOUNT CODES																			FOOD AND								
REVISION 22-23.1: JUNE 2022																			COMMUNITY								
											TEACH		DEBT		CAPITAL				SERVICE		FIDUCIARY						
				INSTRUCTIONAL FUNDS							FUNDS		FUNDS		PROJECTS				FUNDS		FUNDS						
ACCT	WUFAR	WUFAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76				
E	172000	450	Resale Items	X	X	X	X	X																			
E	172000	460	Equipment Components	X	X	X	X	X								X	X	X									
E	172000	470	Textbooks	X	X	X	X	X								X	X	X									
E	172000	480	Non-Capital Technology	X	X	X	X	X								X	X	X									
E	172000	490	Other Non-Capital Items	X	X	X	X	X								X	X	X									
E	172000	550	Equipment Additions	X	X	X	X	X		X	X					X	X	X									
E	172000	560	Equipment Replacement	X	X	X	X	X		X	X					X	X	X									
E	172000	581	Technology Related Hardware	X	X	X	X	X		X	X					X	X	X									
E	172000	582	Technology Software	X	X	X	X	X		X	X					X	X	X									
E	172000	940	Dues and Fees	X	X	X	X	X																			
E	172000	999	Other Miscellaneous	X	X	X	X	X		X	X																
Non-Special Education Homebound																											
E	173000	100	Salaries	X	X	X	X	X																			
E	173000	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X																			
E	173000	212	Retirement--Employer's Share	X	X	X	X	X																			
E	173000	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X																			
E	173000	219	Retirement--Other Employee Benefits	X	X	X	X	X																			
E	173000	220	Social Security	X	X	X	X	X																			
E	173000	230	Life Insurance	X	X	X	X	X																			
E	173000	240	Health Insurance	X	X	X	X	X																			
E	173000	250	Other Insurance	X	X	X	X	X																			
E	173000	290	Other Employee Benefits	X	X	X	X	X																			
E	173000	310	Personal Services	X	X	X	X	X																			
E	173000	322	Rentals of Computers and Related Equipment	X	X	X	X	X		X	X																
E	173000	325	Vehicle and Equipment Rental	X	X	X	X	X		X	X																
E	173000	342	Employee Travel	X	X	X	X	X																			
E	173000	343	Contracted Service Travel	X	X	X	X	X																			
E	173000	348	Vehicle Fuel	X	X	X	X	X																			
E	173000	350	Communication	X	X	X	X	X																			
E	173000	360	Technology and Software Services	X	X	X	X	X																			
E	173000	410	General Supplies	X	X	X	X	X																			
E	173000	420	Apparel	X	X	X	X	X																			
E	173000	430	Instructional Media	X	X	X	X	X								X	X	X									
E	173000	440	Non-Capital Equipment	X	X	X	X	X								X	X	X									
E	173000	450	Resale Items	X	X	X	X	X																			
E	173000	460	Equipment Components	X	X	X	X	X								X	X	X									
E	173000	470	Textbooks	X	X	X	X	X								X	X	X									
E	173000	480	Non-Capital Technology	X	X	X	X	X								X	X	X									
E	173000	490	Other Non-Capital Items	X	X	X	X	X								X	X	X									
E	173000	550	Equipment Additions	X	X	X	X	X		X	X					X	X	X									
E	173000	560	Equipment Replacement	X	X	X	X	X		X	X					X	X	X									
E	173000	581	Technology Related Hardware	X	X	X	X	X		X	X					X	X	X									
E	173000	582	Technology Software	X	X	X	X	X		X	X					X	X	X									
E	173000	940	Dues and Fees	X	X	X	X	X																			
E	173000	999	Other Miscellaneous	X	X	X	X	X		X	X																
School-Age Parent Classroom																											
E	174100	100	Salaries						X																		
E	174100	211	Retirement--Employee's Share Paid by Employer						X																		
E	174100	212	Retirement--Employer's Share						X																		
E	174100	218	Retirement--Contribution to Employee Benefit Trust						X																		
E	174100	219	Retirement--Other Employee Benefits						X																		
E	174100	220	Social Security						X																		
E	174100	230	Life Insurance						X																		
E	174100	240	Health Insurance						X																		
E	174100	250	Other Insurance						X																		

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																							
REPORTED EXPENDITURE ACCOUNT CODES																							
REVISION 22-23.1: JUNE 2022																							
																		FOOD AND					
																		COMMUNITY					
																		SERVICE		FIDUCIARY			
																		FUNDS		FUNDS			
ACCT	WUFAR	WUFAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76
E	174100	290	Other Employee Benefits						X														
E	174100	310	Personal Services						X														
E	174100	322	Rentals of Computers and Related Equipment						X	X	X												
E	174100	325	Vehicle and Equipment Rental						X	X	X												
E	174100	342	Employee Travel						X														
E	174100	343	Contracted Service Travel						X														
E	174100	348	Vehicle Fuel						X														
E	174100	350	Communication						X														
E	174100	360	Technology and Software Services						X														
E	174100	410	General Supplies						X														
E	174100	420	Apparel						X														
E	174100	430	Instructional Media						X						X	X	X						
E	174100	440	Non-Capital Equipment						X						X	X	X						
E	174100	450	Resale Items						X														
E	174100	460	Equipment Components						X						X	X	X						
E	174100	470	Textbooks						X						X	X	X						
E	174100	480	Non-Capital Technology						X						X	X	X						
E	174100	490	Other Non-Capital Items						X						X	X	X						
E	174100	550	Equipment Additions						X	X	X				X	X	X						
E	174100	560	Equipment Replacement						X	X	X				X	X	X						
E	174100	581	Technology Related Hardware						X	X	X				X	X	X						
E	174100	582	Technology Software						X	X	X				X	X	X						
E	174100	940	Dues and Fees						X														
E	174100	999	Other Miscellaneous						X	X	X												
School-Age Parent Homebound																							
E	174200	100	Salaries						X														
E	174200	211	Retirement--Employee's Share Paid by Employer						X														
E	174200	212	Retirement--Employer's Share						X														
E	174200	218	Retirement--Contribution to Employee Benefit Trust						X														
E	174200	219	Retirement--Other Employee Benefits						X														
E	174200	220	Social Security						X														
E	174200	230	Life Insurance						X														
E	174200	240	Health Insurance						X														
E	174200	250	Other Insurance						X														
E	174200	290	Other Employee Benefits						X														
E	174200	310	Personal Services						X														
E	174200	322	Computers and Related Equipment						X	X	X												
E	174200	325	Vehicle and Equipment Rental						X	X	X												
E	174200	342	Employee Travel						X														
E	174200	343	Contracted Service Travel						X														
E	174200	348	Vehicle Fuel						X														
E	174200	350	Communication						X														
E	174200	360	Technology and Software Services						X														
E	174200	410	General Supplies						X														
E	174200	420	Apparel						X														
E	174200	430	Instructional Media						X						X	X	X						
E	174200	440	Non-Capital Equipment						X						X	X	X						
E	174200	450	Resale Items						X														
E	174200	460	Equipment Components						X						X	X	X						
E	174200	470	Textbooks						X						X	X	X						
E	174200	480	Non-Capital Technology						X						X	X	X						
E	174200	490	Other Non-Capital Items						X						X	X	X						
E	174200	550	Equipment Additions						X	X	X				X	X	X						
E	174200	560	Equipment Replacement						X	X	X				X	X	X						
E	174200	581	Technology Related Hardware						X	X	X				X	X	X						

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																								
REPORTED EXPENDITURE ACCOUNT CODES																								
REVISION 22-23.1: JUNE 2022																								
									TEACH FUNDS		DEBT SERVICE FUNDS		CAPITAL PROJECTS FUNDS				COMMUNITY SERVICE FUNDS		FIDUCIARY FUNDS					
ACCT TYPE	WUFAR FUNCTION	WUFAR OBJECT	INSTRUCTIONAL FUNDS						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		
			ACCOUNT TITLE	FD 10	FD 21	FD 29	FD 91	FD 99	FD 27															
E	174200	582	Technology Software						X	X	X				X	X	X							
E	174200	940	Dues and Fees						X															
E	174200	999	Other Miscellaneous						X	X	X													
Other Special Needs																								
E	179000	100	Salaries	X	X	X	X	X	X															
E	179000	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X															
E	179000	212	Retirement--Employer's Share	X	X	X	X	X	X															
E	179000	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X															
E	179000	219	Retirement--Other Employee Benefits	X	X	X	X	X	X															
E	179000	220	Social Security	X	X	X	X	X	X															
E	179000	230	Life Insurance	X	X	X	X	X	X															
E	179000	240	Health Insurance	X	X	X	X	X	X															
E	179000	250	Other Insurance	X	X	X	X	X	X															
E	179000	290	Other Employee Benefits	X	X	X	X	X	X															
E	179000	310	Personal Services	X	X	X	X	X	X															
E	179000	322	Rentals of Computers and Related Equipment	X	X	X	X	X	X	X	X													
E	179000	325	Vehicle and Equipment Rental	X	X	X	X	X	X	X	X													
E	179000	342	Employee Travel	X	X	X	X	X	X															
E	179000	343	Contracted Service Travel	X	X	X	X	X	X															
E	179000	348	Vehicle Fuel	X	X	X	X	X	X															
E	179000	350	Communication	X	X	X	X	X	X															
E	179000	360	Technology and Software Services	X	X	X	X	X	X															
E	179000	410	General Supplies	X	X	X	X	X	X															
E	179000	420	Apparel	X	X	X	X	X	X															
E	179000	430	Instructional Media	X	X	X	X	X	X						X	X	X							
E	179000	440	Non-Capital Equipment	X	X	X	X	X	X						X	X	X							
E	179000	450	Resale Items	X	X	X	X	X	X															
E	179000	460	Equipment Components	X	X	X	X	X	X						X	X	X							
E	179000	470	Textbooks	X	X	X	X	X	X						X	X	X							
E	179000	480	Non-Capital Technology	X	X	X	X	X	X						X	X	X							
E	179000	490	Other Non-Capital Items	X	X	X	X	X	X						X	X	X							
E	179000	550	Equipment Additions	X	X	X	X	X	X	X	X				X	X	X							
E	179000	560	Equipment Replacement	X	X	X	X	X	X	X	X				X	X	X							
E	179000	581	Technology Related Hardware	X	X	X	X	X	X	X	X				X	X	X							
E	179000	582	Technology Software	X	X	X	X	X	X	X	X				X	X	X							
E	179000	940	Dues and Fees	X	X	X	X	X	X															
E	179000	999	Other Miscellaneous	X	X	X	X	X	X	X	X													
Direction of Pupil Services																								
E	211000	100	Salaries	X	X	X	X	X	X															
E	211000	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X															
E	211000	212	Retirement--Employer's Share	X	X	X	X	X	X															
E	211000	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X															
E	211000	219	Retirement--Other Employee Benefits	X	X	X	X	X	X															
E	211000	220	Social Security	X	X	X	X	X	X															
E	211000	230	Life Insurance	X	X	X	X	X	X															
E	211000	240	Health Insurance	X	X	X	X	X	X															
E	211000	250	Other Insurance	X	X	X	X	X	X															
E	211000	290	Other Employee Benefits	X	X	X	X	X	X															
E	211000	310	Personal Services	X	X	X	X	X	X															
E	211000	322	Rentals of Computers and Related Equipment	X	X	X	X	X	X															
E	211000	325	Vehicle and Equipment Rental	X	X	X	X	X	X															
E	211000	342	Employee Travel	X	X	X	X	X	X															
E	211000	343	Contracted Service Travel	X	X	X	X	X	X															
E	211000	348	Vehicle Fuel	X	X	X	X	X	X															
E	211000	350	Communication	X	X	X	X	X	X															

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																								
REPORTED EXPENDITURE ACCOUNT CODES																								
REVISION 22-23.1: JUNE 2022																								
										TEACH FUNDS		DEBT SERVICE FUNDS		CAPITAL PROJECTS FUNDS				COMMUNITY SERVICE FUNDS		FIDUCIARY FUNDS				
				INSTRUCTIONAL FUNDS																				
ACCT TYPE	WUFAR FUNCTION	WUFAR OBJECT	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	
E	211000	360	Technology and Software Services	X	X	X	X	X	X															
E	211000	381	Payment to Municipality	X	X	X	X	X	X															
E	211000	382	Payment to Wisconsin School District	X	X	X	X	X	X															
E	211000	383	Payment to CCDEB	X	X	X	X	X	X															
E	211000	384	Payment to School Districts Outside State	X	X	X	X	X	X															
E	211000	385	Payment to County	X	X	X	X	X	X															
E	211000	386	Payment to CESA	X	X	X	X	X	X															
E	211000	387	Payment to State	X	X	X	X	X	X															
E	211000	388	Payment to Federal Government	X	X	X	X	X	X															
E	211000	389	Payment to WTCS	X	X	X	X	X	X															
E	211000	410	General Supplies	X	X	X	X	X	X															
E	211000	440	Non-Capital Equipment	X	X	X	X	X	X						X	X	X							
E	211000	460	Equipment Components	X	X	X	X	X	X						X	X	X							
E	211000	480	Non-Capital Technology	X	X	X	X	X	X						X	X	X							
E	211000	490	Other Non-Capital Items	X	X	X	X	X	X						X	X	X							
E	211000	550	Equipment Additions	X	X	X	X	X	X						X	X	X							
E	211000	560	Equipment Replacement	X	X	X	X	X	X						X	X	X							
E	211000	581	Technology Related Hardware	X	X	X	X	X	X						X	X	X							
E	211000	582	Technology Software	X	X	X	X	X	X						X	X	X							
E	211000	940	Dues and Fees	X	X	X	X	X	X															
E	211000	999	Other Miscellaneous	X	X	X	X	X	X															
Social Work Supervision & Coordination																								
E	212100	100	Salaries	X	X	X	X	X	X															
E	212100	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X															
E	212100	212	Retirement--Employer's Share	X	X	X	X	X	X															
E	212100	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X															
E	212100	219	Retirement--Other Employee Benefits	X	X	X	X	X	X															
E	212100	220	Social Security	X	X	X	X	X	X															
E	212100	230	Life Insurance	X	X	X	X	X	X															
E	212100	240	Health Insurance	X	X	X	X	X	X															
E	212100	250	Other Insurance	X	X	X	X	X	X															
E	212100	290	Other Employee Benefits	X	X	X	X	X	X															
E	212100	310	Personal Services	X	X	X	X	X	X															
E	212100	322	Rentals of Computers and Related Equipment	X	X	X	X	X	X															
E	212100	325	Vehicle and Equipment Rental	X	X	X	X	X	X															
E	212100	342	Employee Travel	X	X	X	X	X	X															
E	212100	343	Contracted Service Travel	X	X	X	X	X	X															
E	212100	348	Vehicle Fuel	X	X	X	X	X	X															
E	212100	350	Communication	X	X	X	X	X	X															
E	212100	360	Technology and Software Services	X	X	X	X	X	X															
E	212100	381	Payment to Municipality	X	X	X	X	X	X															
E	212100	382	Payment to Wisconsin School District	X	X	X	X	X	X															
E	212100	383	Payment to CCDEB	X	X	X	X	X	X															
E	212100	384	Payment to School Districts Outside State	X	X	X	X	X	X															
E	212100	385	Payment to County	X	X	X	X	X	X															
E	212100	386	Payment to CESA	X	X	X	X	X	X															
E	212100	387	Payment to State	X	X	X	X	X	X															
E	212100	388	Payment to Federal Government	X	X	X	X	X	X															
E	212100	389	Payment to WTCS	X	X	X	X	X	X															
E	212100	410	General Supplies	X	X	X	X	X	X															
E	212100	440	Non-Capital Equipment	X	X	X	X	X	X						X	X	X							
E	212100	460	Equipment Components	X	X	X	X	X	X						X	X	X							
E	212100	480	Non-Capital Technology	X	X	X	X	X	X						X	X	X							
E	212100	490	Other Non-Capital Items	X	X	X	X	X	X						X	X	X							
E	212100	550	Equipment Additions	X	X	X	X	X	X						X	X	X							

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																							
REPORTED EXPENDITURE ACCOUNT CODES																							
REVISION 22-23.1: JUNE 2022																							
										TEACH FUNDS		DEBT SERVICE FUNDS		CAPITAL PROJECTS FUNDS				COMMUNITY SERVICE FUNDS		FIDUCIARY FUNDS			
ACCT TYPE	WUFAR FUNCTION	WUFAR OBJECT	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
E	212900	310	Personal Services	X	X	X	X	X	X														
E	212900	322	Rentals of Computers and Related Equipment	X	X	X	X	X	X														
E	212900	325	Vehicle and Equipment Rental	X	X	X	X	X	X														
E	212900	342	Employee Travel	X	X	X	X	X	X														
E	212900	343	Contracted Service Travel	X	X	X	X	X	X														
E	212900	348	Vehicle Fuel	X	X	X	X	X	X														
E	212900	350	Communication	X	X	X	X	X	X														
E	212900	360	Technology and Software Services	X	X	X	X	X	X														
E	212900	381	Payment to Municipality	X	X	X	X	X	X														
E	212900	382	Payment to Wisconsin School District	X	X	X	X	X	X														
E	212900	383	Payment to CCDEB	X	X	X	X	X	X														
E	212900	384	Payment to School Districts Outside State	X	X	X	X	X	X														
E	212900	385	Payment to County	X	X	X	X	X	X														
E	212900	386	Payment to CESA	X	X	X	X	X	X														
E	212900	387	Payment to State	X	X	X	X	X	X														
E	212900	388	Payment to Federal Government	X	X	X	X	X	X														
E	212900	389	Payment to WTCS	X	X	X	X	X	X														
E	212900	410	General Supplies	X	X	X	X	X	X														
E	212900	440	Non-Capital Equipment	X	X	X	X	X	X						X	X	X						
E	212900	460	Equipment Components	X	X	X	X	X	X						X	X	X						
E	212900	480	Non-Capital Technology	X	X	X	X	X	X						X	X	X						
E	212900	490	Other Non-Capital Items	X	X	X	X	X	X						X	X	X						
E	212900	550	Equipment Additions	X	X	X	X	X	X						X	X	X						
E	212900	560	Equipment Replacement	X	X	X	X	X	X						X	X	X						
E	212900	581	Technology Related Hardware	X	X	X	X	X	X						X	X	X						
E	212900	582	Technology Software	X	X	X	X	X	X						X	X	X						
E	212900	940	Dues and Fees	X	X	X	X	X	X														
E	212900	999	Other Miscellaneous	X	X	X	X	X	X														
Counseling Supervision & Coordination																							
E	213100	100	Salaries	X	X	X	X	X	X														
E	213100	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X														
E	213100	212	Retirement--Employer's Share	X	X	X	X	X	X														
E	213100	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X														
E	213100	219	Retirement--Other Employee Benefits	X	X	X	X	X	X														
E	213100	220	Social Security	X	X	X	X	X	X														
E	213100	230	Life Insurance	X	X	X	X	X	X														
E	213100	240	Health Insurance	X	X	X	X	X	X														
E	213100	250	Other Insurance	X	X	X	X	X	X														
E	213100	290	Other Employee Benefits	X	X	X	X	X	X														
E	213100	310	Personal Services	X	X	X	X	X	X														
E	213100	322	Rentals of Computers and Related Equipment	X	X	X	X	X	X														
E	213100	325	Vehicle and Equipment Rental	X	X	X	X	X	X														
E	213100	342	Employee Travel	X	X	X	X	X	X														
E	213100	343	Contracted Service Travel	X	X	X	X	X	X														
E	213100	348	Vehicle Fuel	X	X	X	X	X	X														
E	213100	350	Communication	X	X	X	X	X	X														
E	213100	360	Technology and Software Services	X	X	X	X	X	X														
E	213100	381	Payment to Municipality	X	X	X	X	X	X														
E	213100	382	Payment to Wisconsin School District	X	X	X	X	X	X														
E	213100	383	Payment to CCDEB	X	X	X	X	X	X														
E	213100	384	Payment to School Districts Outside State	X	X	X	X	X	X														
E	213100	385	Payment to County	X	X	X	X	X	X														
E	213100	386	Payment to CESA	X	X	X	X	X	X														
E	213100	387	Payment to State	X	X	X	X	X	X														
E	213100	388	Payment to Federal Government	X	X	X	X	X	X														

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																							
REPORTED EXPENDITURE ACCOUNT CODES																							
REVISION 22-23.1: JUNE 2022																							
										TEACH FUNDS		DEBT SERVICE FUNDS		CAPITAL PROJECTS FUNDS				COMMUNITY SERVICE FUNDS		FIDUCIARY FUNDS			
ACCT TYPE	WUFAR FUNCTION	WUFAR OBJECT	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
E	213100	389	Payment to WTCS	X	X	X	X	X	X														
E	213100	410	General Supplies	X	X	X	X	X	X														
E	213100	440	Non-Capital Equipment	X	X	X	X	X	X						X	X	X						
E	213100	460	Equipment Components	X	X	X	X	X	X						X	X	X						
E	213100	480	Non-Capital Technology	X	X	X	X	X	X						X	X	X						
E	213100	490	Other Non-Capital Items	X	X	X	X	X	X						X	X	X						
E	213100	550	Equipment Additions	X	X	X	X	X	X						X	X	X						
E	213100	560	Equipment Replacement	X	X	X	X	X	X						X	X	X						
E	213100	581	Technology Related Hardware	X	X	X	X	X	X						X	X	X						
E	213100	582	Technology Software	X	X	X	X	X	X						X	X	X						
E	213100	940	Dues and Fees	X	X	X	X	X	X														
E	213100	999	Other Miscellaneous	X	X	X	X	X	X														
Counseling																							
E	213200	100	Salaries	X	X	X	X	X	X														
E	213200	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X														
E	213200	212	Retirement--Employer's Share	X	X	X	X	X	X														
E	213200	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X														
E	213200	219	Retirement--Other Employee Benefits	X	X	X	X	X	X														
E	213200	220	Social Security	X	X	X	X	X	X														
E	213200	230	Life Insurance	X	X	X	X	X	X														
E	213200	240	Health Insurance	X	X	X	X	X	X														
E	213200	250	Other Insurance	X	X	X	X	X	X														
E	213200	290	Other Employee Benefits	X	X	X	X	X	X														
E	213200	310	Personal Services	X	X	X	X	X	X														
E	213200	322	Rentals of Computers and Related Equipment	X	X	X	X	X	X														
E	213200	325	Vehicle and Equipment Rental	X	X	X	X	X	X														
E	213200	342	Employee Travel	X	X	X	X	X	X														
E	213200	343	Contracted Service Travel	X	X	X	X	X	X														
E	213200	348	Vehicle Fuel	X	X	X	X	X	X														
E	213200	350	Communication	X	X	X	X	X	X														
E	213200	360	Technology and Software Services	X	X	X	X	X	X														
E	213200	381	Payment to Municipality	X	X	X	X	X	X														
E	213200	382	Payment to Wisconsin School District	X	X	X	X	X	X														
E	213200	383	Payment to CCDEB	X	X	X	X	X	X														
E	213200	384	Payment to School Districts Outside State	X	X	X	X	X	X														
E	213200	385	Payment to County	X	X	X	X	X	X														
E	213200	386	Payment to CESA	X	X	X	X	X	X														
E	213200	387	Payment to State	X	X	X	X	X	X														
E	213200	388	Payment to Federal Government	X	X	X	X	X	X														
E	213200	389	Payment to WTCS	X	X	X	X	X	X														
E	213200	410	General Supplies	X	X	X	X	X	X														
E	213200	440	Non-Capital Equipment	X	X	X	X	X	X						X	X	X						
E	213200	460	Equipment Components	X	X	X	X	X	X						X	X	X						
E	213200	480	Non-Capital Technology	X	X	X	X	X	X						X	X	X						
E	213200	490	Other Non-Capital Items	X	X	X	X	X	X						X	X	X						
E	213200	550	Equipment Additions	X	X	X	X	X	X						X	X	X						
E	213200	560	Equipment Replacement	X	X	X	X	X	X						X	X	X						
E	213200	581	Technology Related Hardware	X	X	X	X	X	X						X	X	X						
E	213200	582	Technology Software	X	X	X	X	X	X						X	X	X						
E	213200	940	Dues and Fees	X	X	X	X	X	X														
E	213200	999	Other Miscellaneous	X	X	X	X	X	X														
Other Counseling																							
E	213900	100	Salaries	X	X	X	X	X	X														
E	213900	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X														
E	213900	212	Retirement--Employer's Share	X	X	X	X	X	X														

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																								
REPORTED EXPENDITURE ACCOUNT CODES																								
REVISION 22-23.1: JUNE 2022																								
									TEACH FUNDS		DEBT SERVICE FUNDS		CAPITAL PROJECTS FUNDS				COMMUNITY SERVICE FUNDS		FIDUCIARY FUNDS					
ACCT TYPE	WUFAR FUNCTION	WUFAR OBJECT	INSTRUCTIONAL FUNDS						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		
			ACCOUNT TITLE	FD 10	FD 21	FD 29	FD 91	FD 99	FD 27															
E	213900	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X															
E	213900	219	Retirement--Other Employee Benefits	X	X	X	X	X	X															
E	213900	220	Social Security	X	X	X	X	X	X															
E	213900	230	Life Insurance	X	X	X	X	X	X															
E	213900	240	Health Insurance	X	X	X	X	X	X															
E	213900	250	Other Insurance	X	X	X	X	X	X															
E	213900	290	Other Employee Benefits	X	X	X	X	X	X															
E	213900	310	Personal Services	X	X	X	X	X	X															
E	213900	322	Rentals of Computers and Related Equipment	X	X	X	X	X	X															
E	213900	325	Vehicle and Equipment Rental	X	X	X	X	X	X															
E	213900	342	Employee Travel	X	X	X	X	X	X															
E	213900	343	Contracted Service Travel	X	X	X	X	X	X															
E	213900	348	Vehicle Fuel	X	X	X	X	X	X															
E	213900	350	Communication	X	X	X	X	X	X															
E	213900	360	Technology and Software Services	X	X	X	X	X	X															
E	213900	381	Payment to Municipality	X	X	X	X	X	X															
E	213900	382	Payment to Wisconsin School District	X	X	X	X	X	X															
E	213900	383	Payment to CCDEB	X	X	X	X	X	X															
E	213900	384	Payment to School Districts Outside State	X	X	X	X	X	X															
E	213900	385	Payment to County	X	X	X	X	X	X															
E	213900	386	Payment to CESA	X	X	X	X	X	X															
E	213900	387	Payment to State	X	X	X	X	X	X															
E	213900	388	Payment to Federal Government	X	X	X	X	X	X															
E	213900	389	Payment to WTCS	X	X	X	X	X	X															
E	213900	410	General Supplies	X	X	X	X	X	X															
E	213900	440	Non-Capital Equipment	X	X	X	X	X	X					X	X	X								
E	213900	460	Equipment Components	X	X	X	X	X	X					X	X	X								
E	213900	480	Non-Capital Technology	X	X	X	X	X	X					X	X	X								
E	213900	490	Other Non-Capital Items	X	X	X	X	X	X					X	X	X								
E	213900	550	Equipment Additions	X	X	X	X	X	X					X	X	X								
E	213900	560	Equipment Replacement	X	X	X	X	X	X					X	X	X								
E	213900	581	Technology Related Hardware	X	X	X	X	X	X					X	X	X								
E	213900	582	Technology Software	X	X	X	X	X	X					X	X	X								
E	213900	940	Dues and Fees	X	X	X	X	X	X															
E	213900	999	Other Miscellaneous	X	X	X	X	X	X															
Health Supervision & Coordination																								
E	214100	100	Salaries	X	X	X	X	X	X															
E	214100	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X															
E	214100	212	Retirement--Employer's Share	X	X	X	X	X	X															
E	214100	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X															
E	214100	219	Retirement--Other Employee Benefits	X	X	X	X	X	X															
E	214100	220	Social Security	X	X	X	X	X	X															
E	214100	230	Life Insurance	X	X	X	X	X	X															
E	214100	240	Health Insurance	X	X	X	X	X	X															
E	214100	250	Other Insurance	X	X	X	X	X	X															
E	214100	290	Other Employee Benefits	X	X	X	X	X	X															
E	214100	310	Personal Services	X	X	X	X	X	X															
E	214100	322	Rentals of Computers and Related Equipment	X	X	X	X	X	X															
E	214100	325	Vehicle and Equipment Rental	X	X	X	X	X	X															
E	214100	342	Employee Travel	X	X	X	X	X	X															
E	214100	343	Contracted Service Travel	X	X	X	X	X	X															
E	214100	348	Vehicle Fuel	X	X	X	X	X	X															
E	214100	350	Communication	X	X	X	X	X	X															
E	214100	360	Technology and Software Services	X	X	X	X	X	X															
E	214100	381	Payment to Municipality	X	X	X	X	X	X															

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																								
REPORTED EXPENDITURE ACCOUNT CODES																								
REVISION 22-23.1: JUNE 2022																								
										TEACH FUNDS		DEBT SERVICE FUNDS		CAPITAL PROJECTS FUNDS				COMMUNITY SERVICE FUNDS		FIDUCIARY FUNDS				
ACCT TYPE	WUFAR FUNCTION	WUFAR OBJECT	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	
E	214100	382	Payment to Wisconsin School District	X	X	X	X	X	X															
E	214100	383	Payment to CCDEB	X	X	X	X	X	X															
E	214100	384	Payment to School Districts Outside State	X	X	X	X	X	X															
E	214100	385	Payment to County	X	X	X	X	X	X															
E	214100	386	Payment to CESA	X	X	X	X	X	X															
E	214100	387	Payment to State	X	X	X	X	X	X															
E	214100	388	Payment to Federal Government	X	X	X	X	X	X															
E	214100	389	Payment to WTCS	X	X	X	X	X	X															
E	214100	410	General Supplies	X	X	X	X	X	X															
E	214100	420	Apparel	X	X	X	X	X	X															
E	214100	440	Non-Capital Equipment	X	X	X	X	X	X						X	X	X							
E	214100	460	Equipment Components	X	X	X	X	X	X						X	X	X							
E	214100	480	Non-Capital Technology	X	X	X	X	X	X						X	X	X							
E	214100	490	Other Non-Capital Items	X	X	X	X	X	X						X	X	X							
E	214100	550	Equipment Additions	X	X	X	X	X	X						X	X	X							
E	214100	560	Equipment Replacement	X	X	X	X	X	X						X	X	X							
E	214100	581	Technology Related Hardware	X	X	X	X	X	X						X	X	X							
E	214100	582	Technology Software	X	X	X	X	X	X						X	X	X							
E	214100	940	Dues and Fees	X	X	X	X	X	X															
E	214100	999	Other Miscellaneous	X	X	X	X	X	X															
Nursing																								
E	214200	100	Salaries	X	X	X	X	X	X															
E	214200	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X															
E	214200	212	Retirement--Employer's Share	X	X	X	X	X	X															
E	214200	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X															
E	214200	219	Retirement--Other Employee Benefits	X	X	X	X	X	X															
E	214200	220	Social Security	X	X	X	X	X	X															
E	214200	230	Life Insurance	X	X	X	X	X	X															
E	214200	240	Health Insurance	X	X	X	X	X	X															
E	214200	250	Other Insurance	X	X	X	X	X	X															
E	214200	290	Other Employee Benefits	X	X	X	X	X	X															
E	214200	310	Personal Services	X	X	X	X	X	X															
E	214200	322	Rentals of Computers and Related Equipment	X	X	X	X	X	X															
E	214200	325	Vehicle and Equipment Rental	X	X	X	X	X	X															
E	214200	342	Employee Travel	X	X	X	X	X	X															
E	214200	343	Contracted Service Travel	X	X	X	X	X	X															
E	214200	348	Vehicle Fuel	X	X	X	X	X	X															
E	214200	350	Communication	X	X	X	X	X	X															
E	214200	360	Technology and Software Services	X	X	X	X	X	X															
E	214200	381	Payment to Municipality	X	X	X	X	X	X															
E	214200	382	Payment to Wisconsin School District	X	X	X	X	X	X															
E	214200	383	Payment to CCDEB	X	X	X	X	X	X															
E	214200	384	Payment to School Districts Outside State	X	X	X	X	X	X															
E	214200	385	Payment to County	X	X	X	X	X	X															
E	214200	386	Payment to CESA	X	X	X	X	X	X															
E	214200	387	Payment to State	X	X	X	X	X	X															
E	214200	388	Payment to Federal Government	X	X	X	X	X	X															
E	214200	389	Payment to WTCS	X	X	X	X	X	X															
E	214200	410	General Supplies	X	X	X	X	X	X															
E	214200	420	Apparel	X	X	X	X	X	X															
E	214200	440	Non-Capital Equipment	X	X	X	X	X	X						X	X	X							
E	214200	460	Equipment Components	X	X	X	X	X	X						X	X	X							
E	214200	480	Non-Capital Technology	X	X	X	X	X	X						X	X	X							
E	214200	490	Other Non-Capital Items	X	X	X	X	X	X						X	X	X							
E	214200	550	Equipment Additions	X	X	X	X	X	X						X	X	X							

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																							
REPORTED EXPENDITURE ACCOUNT CODES																		FOOD AND					
REVISION 22-23.1: JUNE 2022																		COMMUNITY					
										TEACH FUNDS		DEBT SERVICE FUNDS		CAPITAL PROJECTS FUNDS				SERVICE FUNDS		FIDUCIARY FUNDS			
				INSTRUCTIONAL FUNDS																			
ACCT	WUFAR	WUFAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76
E	214200	560	Equipment Replacement	X	X	X	X	X	X							X	X	X					
E	214200	581	Technology Related Hardware	X	X	X	X	X	X							X	X	X					
E	214200	582	Technology Software	X	X	X	X	X	X							X	X	X					
E	214200	940	Dues and Fees	X	X	X	X	X	X														
E	214200	999	Other Miscellaneous	X	X	X	X	X	X														
Attendant Care																							
E	214400	100	Salaries						X														
E	214400	211	Retirement--Employee's Share Paid by Employer						X														
E	214400	212	Retirement--Employer's Share						X														
E	214400	218	Retirement--Contribution to Employee Benefit Trust						X														
E	214400	219	Retirement--Other Employee Benefits						X														
E	214400	220	Social Security						X														
E	214400	230	Life Insurance						X														
E	214400	240	Health Insurance						X														
E	214400	250	Other Insurance						X														
E	214400	290	Other Employee Benefits						X														
E	214400	310	Personal Services						X														
E	214400	322	Rentals of Computers and Related Equipment						X														
E	214400	325	Vehicle and Equipment Rental						X														
E	214400	342	Employee Travel						X														
E	214400	343	Contracted Service Travel						X														
E	214400	348	Vehicle Fuel						X														
E	214400	350	Communication						X														
E	214400	360	Technology and Software Services						X														
E	214400	381	Payment to Municipality						X														
E	214400	382	Payment to Wisconsin School District						X														
E	214400	383	Payment to CCDEB						X														
E	214400	384	Payment to School Districts Outside State						X														
E	214400	385	Payment to County						X														
E	214400	386	Payment to CESA						X														
E	214400	387	Payment to State						X														
E	214400	388	Payment to Federal Government						X														
E	214400	389	Payment to WTCS						X														
E	214400	410	General Supplies						X														
E	214400	420	Apparel						X														
E	214400	440	Non-Capital Equipment						X														
E	214400	460	Equipment Components						X														
E	214400	480	Non-Capital Technology						X														
E	214400	490	Other Non-Capital Items						X														
E	214400	550	Equipment Additions						X														
E	214400	560	Equipment Replacement						X														
E	214400	581	Technology Related Hardware						X														
E	214400	582	Technology Software						X														
E	214400	940	Dues and Fees						X														
E	214400	999	Other Miscellaneous						X														
Other Health																							
E	214900	100	Salaries	X	X	X	X	X	X														
E	214900	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X														
E	214900	212	Retirement--Employer's Share	X	X	X	X	X	X														
E	214900	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X														
E	214900	219	Retirement--Other Employee Benefits	X	X	X	X	X	X														
E	214900	220	Social Security	X	X	X	X	X	X														
E	214900	230	Life Insurance	X	X	X	X	X	X														
E	214900	240	Health Insurance	X	X	X	X	X	X														
E	214900	250	Other Insurance	X	X	X	X	X	X														

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																								
REPORTED EXPENDITURE ACCOUNT CODES																		FOOD AND						
REVISION 22-23.1: JUNE 2022																		COMMUNITY						
										TEACH		DEBT		CAPITAL				SERVICE		FIDUCIARY				
				INSTRUCTIONAL FUNDS						FUNDS		SERVICE FUNDS		PROJECTS FUNDS				FUNDS		FUNDS				
ACCT	WUFAR	WUFAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76	
E	214900	290	Other Employee Benefits	X	X	X	X	X	X															
E	214900	310	Personal Services	X	X	X	X	X	X															
E	214900	322	Rentals of Computers and Related Equipment	X	X	X	X	X	X															
E	214900	325	Vehicle and Equipment Rental	X	X	X	X	X	X															
E	214900	342	Employee Travel	X	X	X	X	X	X															
E	214900	343	Contracted Service Travel	X	X	X	X	X	X															
E	214900	348	Vehicle Fuel	X	X	X	X	X	X															
E	214900	350	Communication	X	X	X	X	X	X															
E	214900	360	Technology and Software Services	X	X	X	X	X	X															
E	214900	381	Payment to Municipality	X	X	X	X	X	X															
E	214900	382	Payment to Wisconsin School District	X	X	X	X	X	X															
E	214900	383	Payment to CCDEB	X	X	X	X	X	X															
E	214900	384	Payment to School Districts Outside State	X	X	X	X	X	X															
E	214900	385	Payment to County	X	X	X	X	X	X															
E	214900	386	Payment to CESA	X	X	X	X	X	X															
E	214900	387	Payment to State	X	X	X	X	X	X															
E	214900	388	Payment to Federal Government	X	X	X	X	X	X															
E	214900	389	Payment to WTCS	X	X	X	X	X	X															
E	214900	410	General Supplies	X	X	X	X	X	X															
E	214900	420	Apparel	X	X	X	X	X	X															
E	214900	440	Non-Capital Equipment	X	X	X	X	X	X						X	X	X							
E	214900	460	Equipment Components	X	X	X	X	X	X						X	X	X							
E	214900	480	Non-Capital Technology	X	X	X	X	X	X						X	X	X							
E	214900	490	Other Non-Capital Items	X	X	X	X	X	X						X	X	X							
E	214900	550	Equipment Additions	X	X	X	X	X	X						X	X	X							
E	214900	560	Equipment Replacement	X	X	X	X	X	X						X	X	X							
E	214900	581	Technology Related Hardware	X	X	X	X	X	X						X	X	X							
E	214900	582	Technology Software	X	X	X	X	X	X						X	X	X							
E	214900	940	Dues and Fees	X	X	X	X	X	X															
E	214900	999	Other Miscellaneous	X	X	X	X	X	X															
Psychology Supervision & Coordination																								
E	215100	100	Salaries	X	X			X	X															
E	215100	211	Retirement--Employee's Share Paid by Employer	X	X			X	X															
E	215100	212	Retirement--Employer's Share	X	X			X	X															
E	215100	218	Retirement--Contribution to Employee Benefit Trust	X	X			X	X															
E	215100	219	Retirement--Other Employee Benefits	X	X			X	X															
E	215100	220	Social Security	X	X			X	X															
E	215100	230	Life Insurance	X	X			X	X															
E	215100	240	Health Insurance	X	X			X	X															
E	215100	250	Other Insurance	X	X			X	X															
E	215100	290	Other Employee Benefits	X	X			X	X															
E	215100	310	Personal Services	X	X			X	X															
E	215100	322	Rentals of Computers and Related Equipment	X	X			X	X															
E	215100	325	Vehicle and Equipment Rental	X	X			X	X															
E	215100	342	Employee Travel	X	X			X	X															
E	215100	343	Contracted Service Travel	X	X			X	X															
E	215100	348	Vehicle Fuel	X	X			X	X															
E	215100	350	Communication	X	X			X	X															
E	215100	360	Technology and Software Services	X	X			X	X															
E	215100	381	Payment to Municipality	X	X			X	X															
E	215100	382	Payment to Wisconsin School District	X	X			X	X															
E	215100	383	Payment to CCDEB	X	X			X	X															
E	215100	384	Payment to School Districts Outside State	X	X			X	X															
E	215100	385	Payment to County	X	X			X	X															
E	215100	386	Payment to CESA	X	X			X	X															

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																							
REPORTED EXPENDITURE ACCOUNT CODES																							
REVISION 22-23.1: JUNE 2022																							
										TEACH FUNDS		DEBT SERVICE FUNDS		CAPITAL PROJECTS FUNDS				COMMUNITY SERVICE FUNDS		FIDUCIARY FUNDS			
ACCT TYPE	WUFAR FUNCTION	WUFAR OBJECT	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
E	215100	387	Payment to State	X	X			X	X														
E	215100	388	Payment to Federal Government	X	X			X	X														
E	215100	389	Payment to WTCS	X	X			X	X														
E	215100	410	General Supplies	X	X			X	X														
E	215100	440	Non-Capital Equipment	X	X			X	X						X	X	X						
E	215100	460	Equipment Components	X	X			X	X						X	X	X						
E	215100	480	Non-Capital Technology	X	X			X	X						X	X	X						
E	215100	490	Other Non-Capital Items	X	X			X	X						X	X	X						
E	215100	550	Equipment Additions	X	X			X	X						X	X	X						
E	215100	560	Equipment Replacement	X	X			X	X						X	X	X						
E	215100	581	Technology Related Hardware	X	X			X	X						X	X	X						
E	215100	582	Technology Software	X	X			X	X						X	X	X						
E	215100	940	Dues and Fees	X	X			X	X														
E	215100	999	Other Miscellaneous	X	X			X	X														
Psychology																							
E	215200	100	Salaries	X	X			X	X														
E	215200	211	Retirement--Employee's Share Paid by Employer	X	X			X	X														
E	215200	212	Retirement--Employer's Share	X	X			X	X														
E	215200	218	Retirement--Contribution to Employee Benefit Trust	X	X			X	X														
E	215200	219	Retirement--Other Employee Benefits	X	X			X	X														
E	215200	220	Social Security	X	X			X	X														
E	215200	230	Life Insurance	X	X			X	X														
E	215200	240	Health Insurance	X	X			X	X														
E	215200	250	Other Insurance	X	X			X	X														
E	215200	290	Other Employee Benefits	X	X			X	X														
E	215200	310	Personal Services	X	X			X	X														
E	215200	322	Rentals of Computers and Related Equipment	X	X			X	X														
E	215200	325	Vehicle and Equipment Rental	X	X			X	X														
E	215200	342	Employee Travel	X	X			X	X														
E	215200	343	Contracted Service Travel	X	X			X	X														
E	215200	348	Vehicle Fuel	X	X			X	X														
E	215200	350	Communication	X	X			X	X														
E	215200	360	Technology and Software Services	X	X			X	X														
E	215200	381	Payment to Municipality	X	X			X	X														
E	215200	382	Payment to Wisconsin School District	X	X			X	X														
E	215200	383	Payment to CCDEB	X	X			X	X														
E	215200	384	Payment to School Districts Outside State	X	X			X	X														
E	215200	385	Payment to County	X	X			X	X														
E	215200	386	Payment to CESA	X	X			X	X														
E	215200	387	Payment to State	X	X			X	X														
E	215200	388	Payment to Federal Government	X	X			X	X														
E	215200	389	Payment to WTCS	X	X			X	X														
E	215200	410	General Supplies	X	X			X	X														
E	215200	440	Non-Capital Equipment	X	X			X	X						X	X	X						
E	215200	460	Equipment Components	X	X			X	X						X	X	X						
E	215200	480	Non-Capital Technology	X	X			X	X						X	X	X						
E	215200	490	Other Non-Capital Items	X	X			X	X						X	X	X						
E	215200	550	Equipment Additions	X	X			X	X						X	X	X						
E	215200	560	Equipment Replacement	X	X			X	X						X	X	X						
E	215200	581	Technology Related Hardware	X	X			X	X						X	X	X						
E	215200	582	Technology Software	X	X			X	X						X	X	X						
E	215200	940	Dues and Fees	X	X			X	X														
E	215200	999	Other Miscellaneous	X	X			X	X														
Other Psychology																							
E	215900	100	Salaries	X	X			X	X														

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																											
REPORTED EXPENDITURE ACCOUNT CODES																											
REVISION 22-23.1: JUNE 2022																											
										TEACH		DEBT		CAPITAL				FOOD AND									
										FUNDS		SERVICE		PROJECTS				COMMUNITY									
										INSTRUCTIONAL FUNDS						FUNDS		FUND				SERVICE		FIDUCIARY			
										FUNDS						FUNDS		FUNDS				FUNDS		FUNDS			
ACCT	WUFAR	WUFAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD				
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76				
E	215900	211	Retirement--Employee's Share Paid by Employer	X	X			X	X																		
E	215900	212	Retirement--Employer's Share	X	X			X	X																		
E	215900	218	Retirement--Contribution to Employee Benefit Trust	X	X			X	X																		
E	215900	219	Retirement--Other Employee Benefits	X	X			X	X																		
E	215900	220	Social Security	X	X			X	X																		
E	215900	230	Life Insurance	X	X			X	X																		
E	215900	240	Health Insurance	X	X			X	X																		
E	215900	250	Other Insurance	X	X			X	X																		
E	215900	290	Other Employee Benefits	X	X			X	X																		
E	215900	310	Personal Services	X	X			X	X																		
E	215900	322	Rentals of Computers and Related Equipment	X	X			X	X																		
E	215900	325	Vehicle and Equipment Rental	X	X			X	X																		
E	215900	342	Employee Travel	X	X			X	X																		
E	215900	343	Contracted Service Travel	X	X			X	X																		
E	215900	348	Vehicle Fuel	X	X			X	X																		
E	215900	350	Communication	X	X			X	X																		
E	215900	360	Technology and Software Services	X	X			X	X																		
E	215900	381	Payment to Municipality	X	X			X	X																		
E	215900	382	Payment to Wisconsin School District	X	X			X	X																		
E	215900	383	Payment to CCDEB	X	X			X	X																		
E	215900	384	Payment to School Districts Outside State	X	X			X	X																		
E	215900	385	Payment to County	X	X			X	X																		
E	215900	386	Payment to CESA	X	X			X	X																		
E	215900	387	Payment to State	X	X			X	X																		
E	215900	388	Payment to Federal Government	X	X			X	X																		
E	215900	389	Payment to WTCS	X	X			X	X																		
E	215900	410	General Supplies	X	X			X	X																		
E	215900	440	Non-Capital Equipment	X	X			X	X						X	X	X										
E	215900	460	Equipment Components	X	X			X	X						X	X	X										
E	215900	480	Non-Capital Technology	X	X			X	X						X	X	X										
E	215900	490	Other Non-Capital Items	X	X			X	X						X	X	X										
E	215900	550	Equipment Additions	X	X			X	X						X	X	X										
E	215900	560	Equipment Replacement	X	X			X	X						X	X	X										
E	215900	581	Technology Related Hardware	X	X			X	X						X	X	X										
E	215900	582	Technology Software	X	X			X	X						X	X	X										
E	215900	940	Dues and Fees	X	X			X	X																		
E	215900	999	Other Miscellaneous	X	X			X	X																		
Speech Pathology and Audiology																											
E	216000	100	Salaries	X	X	X	X	X	X																		
E	216000	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X																		
E	216000	212	Retirement--Employer's Share	X	X	X	X	X	X																		
E	216000	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X																		
E	216000	219	Retirement--Other Employee Benefits	X	X	X	X	X	X																		
E	216000	220	Social Security	X	X	X	X	X	X																		
E	216000	230	Life Insurance	X	X	X	X	X	X																		
E	216000	240	Health Insurance	X	X	X	X	X	X																		
E	216000	250	Other Insurance	X	X	X	X	X	X																		
E	216000	290	Other Employee Benefits	X	X	X	X	X	X																		
E	216000	310	Personal Services	X	X	X	X	X	X																		
E	216000	322	Rentals of Computers and Related Equipment	X	X	X	X	X	X																		
E	216000	325	Vehicle and Equipment Rental	X	X	X	X	X	X																		
E	216000	342	Employee Travel	X	X	X	X	X	X																		
E	216000	343	Contracted Service Travel	X	X	X	X	X	X																		
E	216000	348	Vehicle Fuel	X	X	X	X	X	X																		
E	216000	350	Communication	X	X	X	X	X	X																		

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WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																							
REPORTED EXPENDITURE ACCOUNT CODES																		FOOD AND					
REVISION 22-23.1: JUNE 2022																		COMMUNITY					
									TEACH		DEBT		CAPITAL				SERVICE		FIDUCIARY				
				INSTRUCTIONAL FUNDS					FUNDS		SERVICE FUNDS		PROJECTS FUNDS				FUNDS		FUNDS				
ACCT	WUFAR	WUFAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76
E	217000	560	Equipment Replacement	X	X	X	X	X	X						X	X	X						
E	217000	581	Technology Related Hardware	X	X	X	X	X	X						X	X	X						
E	217000	582	Technology Software	X	X	X	X	X	X						X	X	X						
E	217000	940	Dues and Fees	X	X	X	X	X	X														
E	217000	999	Other Miscellaneous	X	X	X	X	X	X														
Occupational Therapy																							
E	218100	100	Salaries	X					X														
E	218100	211	Retirement--Employee's Share Paid by Employer	X					X														
E	218100	212	Retirement--Employer's Share	X					X														
E	218100	218	Retirement--Contribution to Employee Benefit Trust	X					X														
E	218100	219	Retirement--Other Employee Benefits	X					X														
E	218100	220	Social Security	X					X														
E	218100	230	Life Insurance	X					X														
E	218100	240	Health Insurance	X					X														
E	218100	250	Other Insurance	X					X														
E	218100	290	Other Employee Benefits	X					X														
E	218100	310	Personal Services	X					X														
E	218100	322	Rentals of Computers and Related Equipment	X					X														
E	218100	325	Vehicle and Equipment Rental	X					X														
E	218100	342	Employee Travel	X					X														
E	218100	343	Contracted Service Travel	X					X														
E	218100	348	Vehicle Fuel	X					X														
E	218100	350	Communication	X					X														
E	218100	360	Technology and Software Services	X					X														
E	218100	381	Payment to Municipality	X					X														
E	218100	382	Payment to Wisconsin School District	X					X														
E	218100	383	Payment to CCDEB	X					X														
E	218100	384	Payment to School Districts Outside State	X					X														
E	218100	385	Payment to County	X					X														
E	218100	386	Payment to CESA	X					X														
E	218100	387	Payment to State	X					X														
E	218100	388	Payment to Federal Government	X					X														
E	218100	389	Payment to WTCS	X					X														
E	218100	410	General Supplies	X					X														
E	218100	420	Apparel	X					X														
E	218100	440	Non-Capital Equipment	X					X						X	X	X						
E	218100	460	Equipment Components	X					X						X	X	X						
E	218100	480	Non-Capital Technology	X					X						X	X	X						
E	218100	490	Other Non-Capital Items	X					X						X	X	X						
E	218100	550	Equipment Additions	X					X						X	X	X						
E	218100	560	Equipment Replacement	X					X						X	X	X						
E	218100	581	Technology Related Hardware	X					X						X	X	X						
E	218100	582	Technology Software	X					X						X	X	X						
E	218100	940	Dues and Fees	X					X														
E	218100	999	Other Miscellaneous	X					X														
Physical Therapy																							
E	218200	100	Salaries	X					X														
E	218200	211	Retirement--Employee's Share Paid by Employer	X					X														
E	218200	212	Retirement--Employer's Share	X					X														
E	218200	218	Retirement--Contribution to Employee Benefit Trust	X					X														
E	218200	219	Retirement--Other Employee Benefits	X					X														
E	218200	220	Social Security	X					X														
E	218200	230	Life Insurance	X					X														
E	218200	240	Health Insurance	X					X														
E	218200	250	Other Insurance	X					X														

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																									
REPORTED EXPENDITURE ACCOUNT CODES																									
REVISION 22-23.1: JUNE 2022																									
										TEACH FUNDS		DEBT SERVICE FUNDS		CAPITAL PROJECTS FUNDS				COMMUNITY SERVICE FUNDS		FIDUCIARY FUNDS					
ACCT TYPE	WUFAR FUNCTION	WUFAR OBJECT	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		
E	218200	290	Other Employee Benefits	X					X																
E	218200	310	Personal Services	X					X																
E	218200	322	Rentals of Computers and Related Equipment	X					X																
E	218200	325	Vehicle and Equipment Rental	X					X																
E	218200	342	Employee Travel	X					X																
E	218200	343	Contracted Service Travel	X					X																
E	218200	348	Vehicle Fuel	X					X																
E	218200	350	Communication	X					X																
E	218200	360	Technology and Software Services	X					X																
E	218200	381	Payment to Municipality	X					X																
E	218200	382	Payment to Wisconsin School District	X					X																
E	218200	383	Payment to CCDEB	X					X																
E	218200	384	Payment to School Districts Outside State	X					X																
E	218200	385	Payment to County	X					X																
E	218200	386	Payment to CESA	X					X																
E	218200	387	Payment to State	X					X																
E	218200	388	Payment to Federal Government	X					X																
E	218200	389	Payment to WTCS	X					X																
E	218200	410	General Supplies	X					X																
E	218200	420	Apparel	X					X																
E	218200	440	Non-Capital Equipment	X					X							X	X	X							
E	218200	460	Equipment Components	X					X							X	X	X							
E	218200	480	Non-Capital Technology	X					X							X	X	X							
E	218200	490	Other Non-Capital Items	X					X							X	X	X							
E	218200	550	Equipment Additions	X					X							X	X	X							
E	218200	560	Equipment Replacement	X					X							X	X	X							
E	218200	581	Technology Related Hardware	X					X							X	X	X							
E	218200	582	Technology Software	X					X							X	X	X							
E	218200	940	Dues and Fees	X					X																
E	218200	999	Other Miscellaneous	X					X																
Other Pupil Services																									
E	219000	100	Salaries	X	X	X	X	X	X																
E	219000	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X																
E	219000	212	Retirement--Employer's Share	X	X	X	X	X	X																
E	219000	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X																
E	219000	219	Retirement--Other Employee Benefits	X	X	X	X	X	X																
E	219000	220	Social Security	X	X	X	X	X	X																
E	219000	230	Life Insurance	X	X	X	X	X	X																
E	219000	240	Health Insurance	X	X	X	X	X	X																
E	219000	250	Other Insurance	X	X	X	X	X	X																
E	219000	290	Other Employee Benefits	X	X	X	X	X	X																
E	219000	310	Personal Services	X	X	X	X	X	X																
E	219000	322	Rentals of Computers and Related Equipment	X	X	X	X	X	X																
E	219000	325	Vehicle and Equipment Rental	X	X	X	X	X	X																
E	219000	342	Employee Travel	X	X	X	X	X	X																
E	219000	343	Contracted Service Travel	X	X	X	X	X	X																
E	219000	348	Vehicle Fuel	X	X	X	X	X	X																
E	219000	350	Communication	X	X	X	X	X	X																
E	219000	360	Technology and Software Services	X	X	X	X	X	X																
E	219000	381	Payment to Municipality	X	X	X	X	X	X																
E	219000	382	Payment to Wisconsin School District	X	X	X	X	X	X																
E	219000	383	Payment to CCDEB	X	X	X	X	X	X																
E	219000	384	Payment to School Districts Outside State	X	X	X	X	X	X																
E	219000	385	Payment to County	X	X	X	X	X	X																
E	219000	386	Payment to CESA	X	X	X	X	X	X																

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																							
REPORTED EXPENDITURE ACCOUNT CODES																							
REVISION 22-23.1: JUNE 2022																							
										TEACH FUNDS		DEBT SERVICE FUNDS		CAPITAL PROJECTS FUNDS				COMMUNITY SERVICE FUNDS		FIDUCIARY FUNDS			
ACCT TYPE	WUFAR FUNCTION	WUFAR OBJECT	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
E	219000	387	Payment to State	X	X	X	X	X	X														
E	219000	388	Payment to Federal Government	X	X	X	X	X	X														
E	219000	389	Payment to WTCS	X	X	X	X	X	X														
E	219000	410	General Supplies	X	X	X	X	X	X														
E	219000	420	Apparel	X	X	X	X	X	X														
E	219000	440	Non-Capital Equipment	X	X	X	X	X	X						X	X	X						
E	219000	450	Resale Items	X	X																		
E	219000	460	Equipment Components	X	X	X	X	X	X						X	X	X						
E	219000	480	Non-Capital Technology	X	X	X	X	X	X						X	X	X						
E	219000	490	Other Non-Capital Items	X	X	X	X	X	X						X	X	X						
E	219000	550	Equipment Additions	X	X	X	X	X	X						X	X	X						
E	219000	560	Equipment Replacement	X	X	X	X	X	X						X	X	X						
E	219000	581	Technology Related Hardware	X	X	X	X	X	X						X	X	X						
E	219000	582	Technology Software	X	X	X	X	X	X						X	X	X						
E	219000	940	Dues and Fees	X	X	X	X	X	X														
E	219000	999	Other Miscellaneous	X	X	X	X	X	X														
Direction of Improvement of Instruction																							
E	221100	100	Salaries	X	X	X	X	X	X														
E	221100	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X														
E	221100	212	Retirement--Employer's Share	X	X	X	X	X	X														
E	221100	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X														
E	221100	219	Retirement--Other Employee Benefits	X	X	X	X	X	X														
E	221100	220	Social Security	X	X	X	X	X	X														
E	221100	230	Life Insurance	X	X	X	X	X	X														
E	221100	240	Health Insurance	X	X	X	X	X	X														
E	221100	250	Other Insurance	X	X	X	X	X	X														
E	221100	290	Other Employee Benefits	X	X	X	X	X	X														
E	221100	310	Personal Services	X	X	X	X	X	X														
E	221100	322	Rentals of Computers and Related Equipment	X	X	X	X	X	X														
E	221100	325	Vehicle and Equipment Rental	X	X	X	X	X	X														
E	221100	342	Employee Travel	X	X	X	X	X	X														
E	221100	343	Contracted Service Travel	X	X	X	X	X	X														
E	221100	348	Vehicle Fuel	X	X	X	X	X	X														
E	221100	350	Communication	X	X	X	X	X	X														
E	221100	360	Technology and Software Services	X	X	X	X	X	X														
E	221100	381	Payment to Municipality	X	X	X	X	X	X														
E	221100	382	Payment to Wisconsin School District	X	X	X	X	X	X														
E	221100	383	Payment to CCDEB	X	X	X	X	X	X														
E	221100	384	Payment to School Districts Outside State	X	X	X	X	X	X														
E	221100	385	Payment to County	X	X	X	X	X	X														
E	221100	386	Payment to CESA	X	X	X	X	X	X														
E	221100	387	Payment to State	X	X	X	X	X	X														
E	221100	388	Payment to Federal Government	X	X	X	X	X	X														
E	221100	389	Payment to WTCS	X	X	X	X	X	X														
E	221100	410	General Supplies	X	X	X	X	X	X														
E	221100	440	Non-Capital Equipment	X	X	X	X	X	X						X	X	X						
E	221100	460	Equipment Components	X	X	X	X	X	X						X	X	X						
E	221100	480	Non-Capital Technology	X	X	X	X	X	X						X	X	X						
E	221100	490	Other Non-Capital Items	X	X	X	X	X	X						X	X	X						
E	221100	550	Equipment Additions	X	X	X	X	X	X						X	X	X						
E	221100	560	Equipment Replacement	X	X	X	X	X	X						X	X	X						
E	221100	581	Technology Related Hardware	X	X	X	X	X	X						X	X	X						
E	221100	582	Technology Software	X	X	X	X	X	X						X	X	X						
E	221100	940	Dues and Fees	X	X	X	X	X	X														
E	221100	999	Other Miscellaneous	X	X	X	X	X	X														

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																												
REPORTED EXPENDITURE ACCOUNT CODES																		FOOD AND										
REVISION 22-23.1: JUNE 2022																		COMMUNITY										
										TEACH		DEBT		CAPITAL				SERVICE		FIDUCIARY								
				INSTRUCTIONAL FUNDS						FUNDS		SERVICE FUNDS		PROJECTS FUNDS				SERVICE FUNDS		FUNDS								
ACCT	WUFAR	WUFAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76					
Curriculum Development																												
E	221200	100	Salaries	X	X	X	X	X	X																			
E	221200	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X																			
E	221200	212	Retirement--Employer's Share	X	X	X	X	X	X																			
E	221200	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X																			
E	221200	219	Retirement--Other Employee Benefits	X	X	X	X	X	X																			
E	221200	220	Social Security	X	X	X	X	X	X																			
E	221200	230	Life Insurance	X	X	X	X	X	X																			
E	221200	240	Health Insurance	X	X	X	X	X	X																			
E	221200	250	Other Insurance	X	X	X	X	X	X																			
E	221200	290	Other Employee Benefits	X	X	X	X	X	X																			
E	221200	310	Personal Services	X	X	X	X	X	X																			
E	221200	322	Rentals of Computers and Related Equipment	X	X	X	X	X	X																			
E	221200	325	Vehicle and Equipment Rental	X	X	X	X	X	X																			
E	221200	342	Employee Travel	X	X	X	X	X	X																			
E	221200	343	Contracted Service Travel	X	X	X	X	X	X																			
E	221200	348	Vehicle Fuel	X	X	X	X	X	X																			
E	221200	350	Communication	X	X	X	X	X	X																			
E	221200	360	Technology and Software Services	X	X	X	X	X	X																			
E	221200	381	Payment to Municipality	X	X	X	X	X	X																			
E	221200	382	Payment to Wisconsin School District	X	X	X	X	X	X																			
E	221200	383	Payment to CCDEB	X	X	X	X	X	X																			
E	221200	384	Payment to School Districts Outside State	X	X	X	X	X	X																			
E	221200	385	Payment to County	X	X	X	X	X	X																			
E	221200	386	Payment to CESA	X	X	X	X	X	X																			
E	221200	387	Payment to State	X	X	X	X	X	X																			
E	221200	388	Payment to Federal Government	X	X	X	X	X	X																			
E	221200	389	Payment to WTCS	X	X	X	X	X	X																			
E	221200	410	General Supplies	X	X	X	X	X	X																			
E	221200	440	Non-Capital Equipment	X	X	X	X	X	X							X	X	X										
E	221200	460	Equipment Components	X	X	X	X	X	X							X	X	X										
E	221200	480	Non-Capital Technology	X	X	X	X	X	X							X	X	X										
E	221200	490	Other Non-Capital Items	X	X	X	X	X	X							X	X	X										
E	221200	550	Equipment Additions	X	X	X	X	X	X							X	X	X										
E	221200	560	Equipment Replacement	X	X	X	X	X	X							X	X	X										
E	221200	581	Technology Related Hardware	X	X	X	X	X	X							X	X	X										
E	221200	582	Technology Software	X	X	X	X	X	X							X	X	X										
E	221200	940	Dues and Fees	X	X	X	X	X	X																			
E	221200	999	Other Miscellaneous	X	X	X	X	X	X																			
Instructional Staff Training																												
E	221300	100	Salaries	X	X	X	X	X	X	X	X																	
E	221300	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X	X	X																	
E	221300	212	Retirement--Employer's Share	X	X	X	X	X	X	X	X																	
E	221300	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X	X	X																	
E	221300	219	Retirement--Other Employee Benefits	X	X	X	X	X	X	X	X																	
E	221300	220	Social Security	X	X	X	X	X	X	X	X																	
E	221300	230	Life Insurance	X	X	X	X	X	X	X	X																	
E	221300	240	Health Insurance	X	X	X	X	X	X	X	X																	
E	221300	250	Other Insurance	X	X	X	X	X	X	X	X																	
E	221300	290	Other Employee Benefits	X	X	X	X	X	X	X	X																	
E	221300	310	Personal Services	X	X	X	X	X	X	X	X																	
E	221300	322	Rentals of Computers and Related Equipment	X	X	X	X	X	X	X	X																	
E	221300	325	Vehicle and Equipment Rental	X	X	X	X	X	X	X	X																	
E	221300	342	Employee Travel	X	X	X	X	X	X	X	X																	
E	221300	343	Contracted Service Travel	X	X	X	X	X	X	X	X																	

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																										
REPORTED EXPENDITURE ACCOUNT CODES																		FOOD AND								
REVISION 22-23.1: JUNE 2022																		COMMUNITY								
												TEACH		DEBT		CAPITAL				SERVICE		FIDUCIARY				
				INSTRUCTIONAL FUNDS								FUNDS		SERVICE		PROJECTS				FUNDS		FUNDS				
ACCT	WUFAR	WUFAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76			
E	221300	348	Vehicle Fuel	X	X	X	X	X	X	X	X															
E	221300	350	Communication	X	X	X	X	X	X	X	X															
E	221300	360	Technology and Software Services	X	X	X	X	X	X	X	X															
E	221300	381	Payment to Municipality	X	X	X	X	X	X	X	X															
E	221300	382	Payment to Wisconsin School District	X	X	X	X	X	X	X	X															
E	221300	383	Payment to CCDEB	X	X	X	X	X	X	X	X															
E	221300	384	Payment to School Districts Outside State	X	X	X	X	X	X	X	X															
E	221300	385	Payment to County	X	X	X	X	X	X	X	X															
E	221300	386	Payment to CESA	X	X	X	X	X	X	X	X															
E	221300	387	Payment to State	X	X	X	X	X	X	X	X															
E	221300	388	Payment to Federal Government	X	X	X	X	X	X	X	X															
E	221300	389	Payment to WTCS	X	X	X	X	X	X	X	X															
E	221300	410	General Supplies	X	X	X	X	X	X	X	X															
E	221300	440	Non-Capital Equipment	X	X	X	X	X	X	X	X				X	X	X									
E	221300	460	Equipment Components	X	X	X	X	X	X	X	X				X	X	X									
E	221300	480	Non-Capital Technology	X	X	X	X	X	X	X	X				X	X	X									
E	221300	490	Other Non-Capital Items	X	X	X	X	X	X	X	X				X	X	X									
E	221300	550	Equipment Additions	X	X	X	X	X	X	X	X				X	X	X									
E	221300	560	Equipment Replacement	X	X	X	X	X	X	X	X				X	X	X									
E	221300	581	Technology Related Hardware	X	X	X	X	X	X	X	X				X	X	X									
E	221300	582	Technology Software	X	X	X	X	X	X	X	X				X	X	X									
E	221300	940	Dues and Fees	X	X	X	X	X	X	X	X															
E	221300	999	Other Miscellaneous	X	X	X	X	X	X	X	X															
Professional Library																										
E	221400	100	Salaries	X	X	X	X	X	X																	
E	221400	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X																	
E	221400	212	Retirement--Employer's Share	X	X	X	X	X	X																	
E	221400	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X																	
E	221400	219	Retirement--Other Employee Benefits	X	X	X	X	X	X																	
E	221400	220	Social Security	X	X	X	X	X	X																	
E	221400	230	Life Insurance	X	X	X	X	X	X																	
E	221400	240	Health Insurance	X	X	X	X	X	X																	
E	221400	250	Other Insurance	X	X	X	X	X	X																	
E	221400	290	Other Employee Benefits	X	X	X	X	X	X																	
E	221400	310	Personal Services	X	X	X	X	X	X																	
E	221400	322	Rentals of Computers and Related Equipment	X	X	X	X	X	X																	
E	221400	325	Vehicle and Equipment Rental	X	X	X	X	X	X																	
E	221400	342	Employee Travel	X	X	X	X	X	X																	
E	221400	343	Contracted Service Travel	X	X	X	X	X	X																	
E	221400	348	Vehicle Fuel	X	X	X	X	X	X																	
E	221400	350	Communication	X	X	X	X	X	X																	
E	221400	360	Technology and Software Services	X	X	X	X	X	X																	
E	221400	381	Payment to Municipality	X	X	X	X	X	X																	
E	221400	382	Payment to Wisconsin School District	X	X	X	X	X	X																	
E	221400	383	Payment to CCDEB	X	X	X	X	X	X																	
E	221400	384	Payment to School Districts Outside State	X	X	X	X	X	X																	
E	221400	385	Payment to County	X	X	X	X	X	X																	
E	221400	386	Payment to CESA	X	X	X	X	X	X																	
E	221400	387	Payment to State	X	X	X	X	X	X																	
E	221400	388	Payment to Federal Government	X	X	X	X	X	X																	
E	221400	389	Payment to WTCS	X	X	X	X	X	X																	
E	221400	410	General Supplies	X	X	X	X	X	X																	
E	221400	440	Non-Capital Equipment	X	X	X	X	X	X						X	X	X									
E	221400	460	Equipment Components	X	X	X	X	X	X						X	X	X									
E	221400	480	Non-Capital Technology	X	X	X	X	X	X						X	X	X									

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																								
REPORTED EXPENDITURE ACCOUNT CODES																	FOOD AND							
REVISION 22-23.1: JUNE 2022																								
																	COMMUNITY				FIDUCIARY			
																	SERVICE				FUND			
																	FUNDS				FUNDS			
ACCT	WUFAR	WUFAR	ACCOUNT TITLE	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD
TYPE	FUNCTION	OBJECT		10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76	
E	221900	250	Other Insurance	X	X	X	X	X	X															
E	221900	290	Other Employee Benefits	X	X	X	X	X	X															
E	221900	310	Personal Services	X	X	X	X	X	X															
E	221900	322	Rentals of Computers and Related Equipment	X	X	X	X	X	X															
E	221900	325	Vehicle and Equipment Rental	X	X	X	X	X	X															
E	221900	342	Employee Travel	X	X	X	X	X	X															
E	221900	343	Contracted Service Travel	X	X	X	X	X	X															
E	221900	348	Vehicle Fuel	X	X	X	X	X	X															
E	221900	350	Communication	X	X	X	X	X	X															
E	221900	360	Technology and Software Services	X	X	X	X	X	X															
E	221900	381	Payment to Municipality	X	X	X	X	X	X															
E	221900	382	Payment to Wisconsin School District	X	X	X	X	X	X															
E	221900	383	Payment to CCDEB	X	X	X	X	X	X															
E	221900	384	Payment to School Districts Outside State	X	X	X	X	X	X															
E	221900	385	Payment to County	X	X	X	X	X	X															
E	221900	386	Payment to CESA	X	X	X	X	X	X															
E	221900	387	Payment to State	X	X	X	X	X	X															
E	221900	388	Payment to Federal Government	X	X	X	X	X	X															
E	221900	389	Payment to WTCS	X	X	X	X	X	X															
E	221900	410	General Supplies	X	X	X	X	X	X															
E	221900	440	Non-Capital Equipment	X	X	X	X	X	X						X	X	X							
E	221900	460	Equipment Components	X	X	X	X	X	X						X	X	X							
E	221900	480	Non-Capital Technology	X	X	X	X	X	X						X	X	X							
E	221900	490	Other Non-Capital Items	X	X	X	X	X	X						X	X	X							
E	221900	550	Equipment Additions	X	X	X	X	X	X						X	X	X							
E	221900	560	Equipment Replacement	X	X	X	X	X	X						X	X	X							
E	221900	581	Technology Related Hardware	X	X	X	X	X	X						X	X	X							
E	221900	582	Technology Software	X	X	X	X	X	X						X	X	X							
E	221900	940	Dues and Fees	X	X	X	X	X	X															
E	221900	999	Other Miscellaneous	X	X	X	X	X	X															
Library Media																								
E	222000	100	Salaries	X	X	X	X	X	X															
E	222000	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X															
E	222000	212	Retirement--Employer's Share	X	X	X	X	X	X															
E	222000	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X															
E	222000	219	Retirement--Other Employee Benefits	X	X	X	X	X	X															
E	222000	220	Social Security	X	X	X	X	X	X															
E	222000	230	Life Insurance	X	X	X	X	X	X															
E	222000	240	Health Insurance	X	X	X	X	X	X															
E	222000	250	Other Insurance	X	X	X	X	X	X															
E	222000	290	Other Employee Benefits	X	X	X	X	X	X															
E	222000	310	Personal Services	X	X	X	X	X	X															
E	222000	322	Rentals of Computers and Related Equipment	X	X	X	X	X	X															
E	222000	325	Vehicle and Equipment Rental	X	X	X	X	X	X															
E	222000	342	Employee Travel	X	X	X	X	X	X															
E	222000	343	Contracted Service Travel	X	X	X	X	X	X															
E	222000	348	Vehicle Fuel	X	X	X	X	X	X															
E	222000	350	Communication	X	X	X	X	X	X															
E	222000	360	Technology and Software Services	X	X	X	X	X	X															
E	222000	381	Payment to Municipality	X	X	X	X	X	X															
E	222000	382	Payment to Wisconsin School District	X	X	X	X	X	X															
E	222000	383	Payment to CCDEB	X	X	X	X	X	X															
E	222000	384	Payment to School Districts Outside State	X	X	X	X	X	X															
E	222000	385	Payment to County	X	X	X	X	X	X															
E	222000	386	Payment to CESA	X	X	X	X	X	X															

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																							
REPORTED EXPENDITURE ACCOUNT CODES																							
REVISION 22-23.1: JUNE 2022																							
										TEACH FUNDS		DEBT SERVICE FUNDS		CAPITAL PROJECTS FUNDS				COMMUNITY SERVICE FUNDS		FIDUCIARY FUNDS			
ACCT TYPE	WUFAR FUNCTION	WUFAR OBJECT	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
E	222000	387	Payment to State	X	X	X	X	X	X														
E	222000	388	Payment to Federal Government	X	X	X	X	X	X														
E	222000	389	Payment to WTCS	X	X	X	X	X	X														
E	222000	410	General Supplies	X	X	X	X	X	X														
E	222000	430	Instructional Media	X	X	X	X	X	X						X	X	X						
E	222000	440	Non-Capital Equipment	X	X	X	X	X	X						X	X	X						
E	222000	460	Equipment Components	X	X	X	X	X	X						X	X	X						
E	222000	480	Non-Capital Technology	X	X	X	X	X	X						X	X	X						
E	222000	490	Other Non-Capital Items	X	X	X	X	X	X						X	X	X						
E	222000	550	Equipment Additions	X	X	X	X	X	X						X	X	X						
E	222000	560	Equipment Replacement	X	X	X	X	X	X						X	X	X						
E	222000	581	Technology Related Hardware	X	X	X	X	X	X						X	X	X						
E	222000	582	Technology Software	X	X	X	X	X	X						X	X	X						
E	222000	940	Dues and Fees	X	X	X	X	X	X														
E	222000	999	Other Miscellaneous	X	X	X	X	X	X														
Athletics Supervision and Coordination																							
E	223100	100	Salaries	X	X	X	X	X	X														
E	223100	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X														
E	223100	212	Retirement--Employer's Share	X	X	X	X	X	X														
E	223100	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X														
E	223100	219	Retirement--Other Employee Benefits	X	X	X	X	X	X														
E	223100	220	Social Security	X	X	X	X	X	X														
E	223100	230	Life Insurance	X	X	X	X	X	X														
E	223100	240	Health Insurance	X	X	X	X	X	X														
E	223100	250	Other Insurance	X	X	X	X	X	X														
E	223100	290	Other Employee Benefits	X	X	X	X	X	X														
E	223100	310	Personal Services	X	X	X	X	X	X														
E	223100	322	Rentals of Computers and Related Equipment	X	X	X	X	X	X														
E	223100	325	Vehicle and Equipment Rental	X	X	X	X	X	X														
E	223100	342	Employee Travel	X	X	X	X	X	X														
E	223100	343	Contracted Service Travel	X	X	X	X	X	X														
E	223100	348	Vehicle Fuel	X	X	X	X	X	X														
E	223100	350	Communication	X	X	X	X	X	X														
E	223100	360	Technology and Software Services	X	X	X	X	X	X														
E	223100	381	Payment to Municipality	X	X	X	X	X	X														
E	223100	382	Payment to Wisconsin School District	X	X	X	X	X	X														
E	223100	383	Payment to CCDEB	X	X	X	X	X	X														
E	223100	384	Payment to School Districts Outside State	X	X	X	X	X	X														
E	223100	385	Payment to County	X	X	X	X	X	X														
E	223100	386	Payment to CESA	X	X	X	X	X	X														
E	223100	387	Payment to State	X	X	X	X	X	X														
E	223100	388	Payment to Federal Government	X	X	X	X	X	X														
E	223100	389	Payment to WTCS	X	X	X	X	X	X														
E	223100	410	General Supplies	X	X	X	X	X	X														
E	223100	440	Non-Capital Equipment	X	X	X	X	X	X						X	X	X						
E	223100	460	Equipment Components	X	X	X	X	X	X						X	X	X						
E	223100	480	Non-Capital Technology	X	X	X	X	X	X						X	X	X						
E	223100	490	Other Non-Capital Items	X	X	X	X	X	X						X	X	X						
E	223100	550	Equipment Additions	X	X	X	X	X	X						X	X	X						
E	223100	560	Equipment Replacement	X	X	X	X	X	X						X	X	X						
E	223100	581	Technology Related Hardware	X	X	X	X	X	X						X	X	X						
E	223100	582	Technology Software	X	X	X	X	X	X						X	X	X						
E	223100	940	Dues and Fees	X	X	X	X	X	X														
E	223100	999	Other Miscellaneous	X	X	X	X	X	X														
Direction of Special Education																							

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																						
REPORTED EXPENDITURE ACCOUNT CODES																	FOOD AND					
REVISION 22-23.1: JUNE 2022																						
																	COMMUNITY		FIDUCIARY			
																	SERVICE		FUND			
																	FUND		FUND			
ACCT	WUFAR	WUFAR															FD	FD	FD	FD	FD	FD
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE														10	21	29	91	99	27
E	223310	100	Salaries																			X
E	223310	211	Retirement--Employee's Share Paid by Employer																			X
E	223310	212	Retirement--Employer's Share																			X
E	223310	218	Retirement--Contribution to Employee Benefit Trust																			X
E	223310	219	Retirement--Other Employee Benefits																			X
E	223310	220	Social Security																			X
E	223310	230	Life Insurance																			X
E	223310	240	Health Insurance																			X
E	223310	250	Other Insurance																			X
E	223310	290	Other Employee Benefits																			X
E	223310	310	Personal Services																			X
E	223310	322	Rentals of Computers and Related Equipment																			X
E	223310	325	Vehicle and Equipment Rental																			X
E	223310	342	Employee Travel																			X
E	223310	343	Contracted Service Travel																			X
E	223310	348	Vehicle Fuel																			X
E	223310	350	Communication																			X
E	223310	360	Technology and Software Services																			X
E	223310	381	Payment to Municipality																			X
E	223310	382	Payment to Wisconsin School District																			X
E	223310	383	Payment to CCDEB																			X
E	223310	384	Payment to School Districts Outside State																			X
E	223310	385	Payment to County																			X
E	223310	386	Payment to CESA																			X
E	223310	387	Payment to State																			X
E	223310	388	Payment to Federal Government																			X
E	223310	389	Payment to WTCS																			X
E	223310	410	General Supplies																			X
E	223310	440	Non-Capital Equipment																			X
E	223310	460	Equipment Components																			X
E	223310	480	Non-Capital Technology																			X
E	223310	490	Other Non-Capital Items																			X
E	223310	550	Equipment Additions																			X
E	223310	560	Equipment Replacement																			X
E	223310	581	Technology Related Hardware																			X
E	223310	582	Technology Software																			X
E	223310	940	Dues and Fees																			X
E	223310	999	Other Miscellaneous																			X
Other Special Education Supervision & Coordination																						
E	223390	100	Salaries																			X
E	223390	211	Retirement--Employee's Share Paid by Employer																			X
E	223390	212	Retirement--Employer's Share																			X
E	223390	218	Retirement--Contribution to Employee Benefit Trust																			X
E	223390	219	Retirement--Other Employee Benefits																			X
E	223390	220	Social Security																			X
E	223390	230	Life Insurance																			X
E	223390	240	Health Insurance																			X
E	223390	250	Other Insurance																			X
E	223390	290	Other Employee Benefits																			X
E	223390	310	Personal Services																			X
E	223390	322	Rentals of Computers and Related Equipment																			X
E	223390	325	Vehicle and Equipment Rental																			X
E	223390	342	Employee Travel																			X
E	223390	343	Contracted Service Travel																			X
E	223390	348	Vehicle Fuel																			X

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																							
REPORTED EXPENDITURE ACCOUNT CODES																							
REVISION 22-23.1: JUNE 2022																							
																		FOOD AND					
																		COMMUNITY					
																		SERVICE		FIDUCIARY			
																		FUNDS		FUNDS			
ACCT	WUFAR	WUFAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76
E	223390	350	Communication						X														
E	223390	360	Technology and Software Services						X														
E	223390	381	Payment to Municipality						X														
E	223390	382	Payment to Wisconsin School District						X														
E	223390	383	Payment to CCDEB						X														
E	223390	384	Payment to School Districts Outside State						X														
E	223390	385	Payment to County						X														
E	223390	386	Payment to CESA						X														
E	223390	387	Payment to State						X														
E	223390	388	Payment to Federal Government						X														
E	223390	389	Payment to WTCS						X														
E	223390	410	General Supplies						X														
E	223390	440	Non-Capital Equipment						X						X	X	X						
E	223390	460	Equipment Components						X						X	X	X						
E	223390	480	Non-Capital Technology						X						X	X	X						
E	223390	490	Other Non-Capital Items						X						X	X	X						
E	223390	550	Equipment Additions						X						X	X	X						
E	223390	560	Equipment Replacement						X						X	X	X						
E	223390	581	Technology Related Hardware						X						X	X	X						
E	223390	582	Technology Software						X						X	X	X						
E	223390	940	Dues and Fees						X														
E	223390	999	Other Miscellaneous						X														
Vocational Education Supervision and Coordination																							
E	223700	100	Salaries	X	X	X	X	X	X														
E	223700	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X														
E	223700	212	Retirement--Employer's Share	X	X	X	X	X	X														
E	223700	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X														
E	223700	219	Retirement--Other Employee Benefits	X	X	X	X	X	X														
E	223700	220	Social Security	X	X	X	X	X	X														
E	223700	230	Life Insurance	X	X	X	X	X	X														
E	223700	240	Health Insurance	X	X	X	X	X	X														
E	223700	250	Other Insurance	X	X	X	X	X	X														
E	223700	290	Other Employee Benefits	X	X	X	X	X	X														
E	223700	310	Personal Services	X	X	X	X	X	X														
E	223700	322	Rentals of Computers and Related Equipment	X	X	X	X	X	X														
E	223700	325	Vehicle and Equipment Rental	X	X	X	X	X	X														
E	223700	342	Employee Travel	X	X	X	X	X	X														
E	223700	343	Contracted Service Travel	X	X	X	X	X	X														
E	223700	348	Vehicle Fuel	X	X	X	X	X	X														
E	223700	350	Communication	X	X	X	X	X	X														
E	223700	360	Technology and Software Services	X	X	X	X	X	X														
E	223700	381	Payment to Municipality	X	X	X	X	X	X														
E	223700	382	Payment to Wisconsin School District	X	X	X	X	X	X														
E	223700	383	Payment to CCDEB	X	X	X	X	X	X														
E	223700	384	Payment to School Districts Outside State	X	X	X	X	X	X														
E	223700	385	Payment to County	X	X	X	X	X	X														
E	223700	386	Payment to CESA	X	X	X	X	X	X														
E	223700	387	Payment to State	X	X	X	X	X	X														
E	223700	388	Payment to Federal Government	X	X	X	X	X	X														
E	223700	389	Payment to WTCS	X	X	X	X	X	X														
E	223700	410	General Supplies	X	X	X	X	X	X														
E	223700	440	Non-Capital Equipment	X	X	X	X	X	X						X	X	X						
E	223700	460	Equipment Components	X	X	X	X	X	X						X	X	X						
E	223700	480	Non-Capital Technology	X	X	X	X	X	X						X	X	X						
E	223700	490	Other Non-Capital Items	X	X	X	X	X	X						X	X	X						

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																							
REPORTED EXPENDITURE ACCOUNT CODES																							
REVISION 22-23.1: JUNE 2022																							
										TEACH FUNDS		DEBT SERVICE FUNDS		CAPITAL PROJECTS FUNDS				COMMUNITY SERVICE FUNDS		FIDUCIARY FUNDS			
ACCT TYPE	WUFAR FUNCTION	WUFAR OBJECT	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
E	223700	550	Equipment Additions	X	X	X	X	X	X						X	X	X						
E	223700	560	Equipment Replacement	X	X	X	X	X	X						X	X	X						
E	223700	581	Technology Related Hardware	X	X	X	X	X	X						X	X	X						
E	223700	582	Technology Software	X	X	X	X	X	X						X	X	X						
E	223700	940	Dues and Fees	X	X	X	X	X	X														
E	223700	999	Other Miscellaneous	X	X	X	X	X	X														
Other Instructional Staff Supervision and Coordination																							
E	223900	100	Salaries	X	X	X	X	X	X														
E	223900	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X														
E	223900	212	Retirement--Employer's Share	X	X	X	X	X	X														
E	223900	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X														
E	223900	219	Retirement--Other Employee Benefits	X	X	X	X	X	X														
E	223900	220	Social Security	X	X	X	X	X	X														
E	223900	230	Life Insurance	X	X	X	X	X	X														
E	223900	240	Health Insurance	X	X	X	X	X	X														
E	223900	250	Other Insurance	X	X	X	X	X	X														
E	223900	290	Other Employee Benefits	X	X	X	X	X	X														
E	223900	310	Personal Services	X	X	X	X	X	X														
E	223900	322	Rentals of Computers and Related Equipment	X	X	X	X	X	X														
E	223900	325	Vehicle and Equipment Rental	X	X	X	X	X	X														
E	223900	342	Employee Travel	X	X	X	X	X	X														
E	223900	343	Contracted Service Travel	X	X	X	X	X	X														
E	223900	348	Vehicle Fuel	X	X	X	X	X	X														
E	223900	350	Communication	X	X	X	X	X	X														
E	223900	360	Technology and Software Services	X	X	X	X	X	X														
E	223900	381	Payment to Municipality	X	X	X	X	X	X														
E	223900	382	Payment to Wisconsin School District	X	X	X	X	X	X														
E	223900	383	Payment to CCDEB	X	X	X	X	X	X														
E	223900	384	Payment to School Districts Outside State	X	X	X	X	X	X														
E	223900	385	Payment to County	X	X	X	X	X	X														
E	223900	386	Payment to CESA	X	X	X	X	X	X														
E	223900	387	Payment to State	X	X	X	X	X	X														
E	223900	388	Payment to Federal Government	X	X	X	X	X	X														
E	223900	389	Payment to WTCS	X	X	X	X	X	X														
E	223900	410	General Supplies	X	X	X	X	X	X														
E	223900	440	Non-Capital Equipment	X	X	X	X	X	X						X	X	X						
E	223900	460	Equipment Components	X	X	X	X	X	X						X	X	X						
E	223900	480	Non-Capital Technology	X	X	X	X	X	X						X	X	X						
E	223900	490	Other Non-Capital Items	X	X	X	X	X	X						X	X	X						
E	223900	550	Equipment Additions	X	X	X	X	X	X						X	X	X						
E	223900	560	Equipment Replacement	X	X	X	X	X	X						X	X	X						
E	223900	581	Technology Related Hardware	X	X	X	X	X	X						X	X	X						
E	223900	582	Technology Software	X	X	X	X	X	X						X	X	X						
E	223900	940	Dues and Fees	X	X	X	X	X	X														
E	223900	999	Other Miscellaneous	X	X	X	X	X	X														
Other Instructional Staff Services																							
E	229000	100	Salaries	X	X	X	X	X	X														
E	229000	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X														
E	229000	212	Retirement--Employer's Share	X	X	X	X	X	X														
E	229000	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X														
E	229000	219	Retirement--Other Employee Benefits	X	X	X	X	X	X														
E	229000	220	Social Security	X	X	X	X	X	X														
E	229000	230	Life Insurance	X	X	X	X	X	X														
E	229000	240	Health Insurance	X	X	X	X	X	X														
E	229000	250	Other Insurance	X	X	X	X	X	X														

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WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
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WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																							
REPORTED EXPENDITURE ACCOUNT CODES																		FOOD AND					
REVISION 22-23.1: JUNE 2022																		COMMUNITY					
										TEACH		DEBT		CAPITAL				SERVICE		FIDUCIARY			
				INSTRUCTIONAL FUNDS						FUNDS		FUNDS		PROJECTS				FUNDS		FUNDS			
ACCT	WUFAR	WUFAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76
E	252000	381	Payment to Municipality	X	X	X	X	X										X	X				
E	252000	382	Payment to Wisconsin School District	X	X	X	X	X	X									X	X				
E	252000	383	Payment to CCDEB	X	X	X	X	X	X									X	X				
E	252000	384	Payment to School Districts Outside State	X	X	X	X	X										X	X				
E	252000	385	Payment to County	X	X	X	X	X										X	X				
E	252000	386	Payment to CESA	X	X	X	X	X	X									X	X				
E	252000	387	Payment to State	X	X	X	X	X										X	X				
E	252000	388	Payment to Federal Government	X	X	X	X	X										X	X				
E	252000	389	Payment to WTCS	X	X	X	X	X										X	X				
E	252000	410	General Supplies	X	X	X	X	X										X	X				
E	252000	440	Non-Capital Equipment	X	X	X	X	X							X	X	X	X	X				
E	252000	460	Equipment Components	X	X	X	X	X							X	X	X	X	X				
E	252000	480	Non-Capital Technology	X	X	X	X	X							X	X	X	X	X				
E	252000	490	Other Non-Capital Items	X	X	X	X	X							X	X	X	X	X				
E	252000	550	Equipment Additions	X	X	X	X	X							X	X	X	X	X				
E	252000	560	Equipment Replacement	X	X	X	X	X							X	X	X	X	X				
E	252000	581	Technology Related Hardware	X	X	X	X	X							X	X	X	X	X				
E	252000	582	Technology Software	X	X	X	X	X							X	X	X	X	X				
E	252000	940	Dues and Fees	X	X	X	X	X	X								X	X	X	X	X	X	
E	252000	999	Other Miscellaneous	X	X	X	X	X	X									X	X				
Operation																							
E	253000	100	Salaries	X	X	X	X	X	X									X	X				
E	253000	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X									X	X				
E	253000	212	Retirement--Employer's Share	X	X	X	X	X	X									X	X				
E	253000	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X									X	X				
E	253000	219	Retirement--Other Employee Benefits	X	X	X	X	X	X									X	X				
E	253000	220	Social Security	X	X	X	X	X	X									X	X				
E	253000	230	Life Insurance	X	X	X	X	X	X									X	X				
E	253000	240	Health Insurance	X	X	X	X	X	X									X	X				
E	253000	250	Other Insurance	X	X	X	X	X	X									X	X				
E	253000	290	Other Employee Benefits	X	X	X	X	X	X									X	X				
E	253000	310	Personal Services	X	X	X	X	X	X									X	X				
E	253000	322	Rentals of Computers and Related Equipment	X	X	X	X	X	X									X	X				
E	253000	324	Non-Technology Repairs and Maintenance	X	X	X	X	X	X									X	X				
E	253000	325	Vehicle and Equipment Rental	X	X	X	X	X	X									X	X				
E	253000	329	Cleaning Services	X	X	X	X	X	X									X	X				
E	253000	331	Gas for Heat	X	X	X	X	X	X									X	X				
E	253000	332	Oil for Heat	X	X	X	X	X	X									X	X				
E	253000	333	Coal/Wood for Heat	X	X	X	X	X	X									X	X				
E	253000	334	Electricity for Heat	X	X	X	X	X	X									X	X				
E	253000	335	Gas Other Than Heat	X	X	X	X	X	X									X	X				
E	253000	336	Electricity Other Than Heat	X	X	X	X	X	X									X	X				
E	253000	337	Water	X	X	X	X	X	X									X	X				
E	253000	338	Sewerage	X	X	X	X	X	X									X	X				
E	253000	339	Other Utilities	X	X	X	X	X	X									X	X				
E	253000	342	Employee Travel	X	X	X	X	X	X									X	X				
E	253000	343	Contracted Service Travel	X	X	X	X	X	X									X	X				
E	253000	348	Vehicle Fuel	X	X	X	X	X	X														
E	253000	350	Communication	X	X	X	X	X	X									X	X				
E	253000	360	Technology and Software Services	X	X	X	X	X	X									X	X				
E	253000	381	Payment to Municipality	X	X	X	X	X										X	X				
E	253000	382	Payment to Wisconsin School District	X	X	X	X	X										X	X				
E	253000	383	Payment to CCDEB	X	X	X	X	X										X	X				
E	253000	384	Payment to School Districts Outside State	X	X	X	X	X										X	X				
E	253000	385	Payment to County	X	X	X	X	X										X	X				

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																								
REPORTED EXPENDITURE ACCOUNT CODES																		FOOD AND						
REVISION 22-23.1: JUNE 2022																		COMMUNITY						
										TEACH FUNDS		DEBT SERVICE FUNDS		CAPITAL PROJECTS FUNDS				SERVICE FUNDS		FIDUCIARY FUNDS				
ACCT	WUFAR	WUFAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76	
E	253000	386	Payment to CESA	X	X	X	X	X										X	X					
E	253000	387	Payment to State	X	X	X	X	X										X	X					
E	253000	388	Payment to Federal Government	X	X	X	X	X										X	X					
E	253000	389	Payment to WTCS	X	X	X	X	X										X	X					
E	253000	410	General Supplies	X	X	X	X	X	X									X	X					
E	253000	420	Apparel	X	X	X	X	X	X									X	X					
E	253000	440	Non-Capital Equipment	X	X	X	X	X	X						X	X	X	X	X					
E	253000	460	Equipment Components	X	X	X	X	X	X						X	X	X	X	X					
E	253000	480	Non-Capital Technology	X	X	X	X	X	X						X	X	X	X	X					
E	253000	490	Other Non-Capital Items	X	X	X	X	X	X						X	X	X	X	X					
E	253000	550	Equipment Additions	X	X	X	X	X	X						X	X	X	X	X					
E	253000	560	Equipment Replacement	X	X	X	X	X	X						X	X	X	X	X					
E	253000	581	Technology Related Hardware	X	X	X	X	X	X						X	X	X	X	X					
E	253000	582	Technology Software	X	X	X	X	X	X						X	X	X	X	X					
E	253000	940	Dues and Fees	X	X	X	X	X	X									X	X					
E	253000	999	Other Miscellaneous	X	X	X	X	X	X									X	X					
Direction of Maintenance																								
E	254100	100	Salaries	X	X	X	X	X										X	X					
E	254100	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X										X	X					
E	254100	212	Retirement--Employer's Share	X	X	X	X	X										X	X					
E	254100	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X										X	X					
E	254100	219	Retirement--Other Employee Benefits	X	X	X	X	X										X	X					
E	254100	220	Social Security	X	X	X	X	X										X	X					
E	254100	230	Life Insurance	X	X	X	X	X										X	X					
E	254100	240	Health Insurance	X	X	X	X	X										X	X					
E	254100	250	Other Insurance	X	X	X	X	X										X	X					
E	254100	290	Other Employee Benefits	X	X	X	X	X										X	X					
E	254100	310	Personal Services	X	X	X	X	X										X	X					
E	254100	322	Rentals of Computers and Related Equipment	X	X	X	X	X										X	X					
E	254100	325	Vehicle and Equipment Rental	X	X	X	X	X										X	X					
E	254100	342	Employee Travel	X	X	X	X	X										X	X					
E	254100	343	Contracted Service Travel	X	X	X	X	X										X	X					
E	254100	348	Vehicle Fuel	X	X	X	X	X																
E	254100	350	Communication	X	X	X	X	X										X	X					
E	254100	360	Technology and Software Services	X	X	X	X	X										X	X					
E	254100	381	Payment to Municipality	X	X	X	X	X										X	X					
E	254100	382	Payment to Wisconsin School District	X	X	X	X	X										X	X					
E	254100	383	Payment to CCDEB	X	X	X	X	X										X	X					
E	254100	384	Payment to School Districts Outside State	X	X	X	X	X										X	X					
E	254100	385	Payment to County	X	X	X	X	X										X	X					
E	254100	386	Payment to CESA	X	X	X	X	X										X	X					
E	254100	387	Payment to State	X	X	X	X	X										X	X					
E	254100	388	Payment to Federal Government	X	X	X	X	X										X	X					
E	254100	389	Payment to WTCS	X	X	X	X	X										X	X					
E	254100	410	General Supplies	X	X	X	X	X										X	X					
E	254100	420	Apparel	X	X	X	X	X										X	X					
E	254100	440	Non-Capital Equipment	X	X	X	X	X							X	X	X	X	X					
E	254100	460	Equipment Components	X	X	X	X	X							X	X	X	X	X					
E	254100	480	Non-Capital Technology	X	X	X	X	X							X	X	X	X	X					
E	254100	490	Other Non-Capital Items	X	X	X	X	X							X	X	X	X	X					
E	254100	550	Equipment Additions	X	X	X	X	X							X	X	X	X	X					
E	254100	560	Equipment Replacement	X	X	X	X	X							X	X	X	X	X					
E	254100	581	Technology Related Hardware	X	X	X	X	X							X	X	X	X	X					
E	254100	582	Technology Software	X	X	X	X	X							X	X	X	X	X					
E	254100	940	Dues and Fees	X	X	X	X	X										X	X					

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
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WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																							
REPORTED EXPENDITURE ACCOUNT CODES																							
REVISION 22-23.1: JUNE 2022																							
										TEACH FUNDS		DEBT SERVICE FUNDS		CAPITAL PROJECTS FUNDS				COMMUNITY SERVICE FUNDS		FIDUCIARY FUNDS			
ACCT TYPE	WUFAR FUNCTION	WUFAR OBJECT	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
E	254410	387	Payment to State	X	X	X	X	X	X						X	X	X						
E	254410	388	Payment to Federal Government	X	X	X	X	X	X						X	X	X						
E	254410	389	Payment to WTCS	X	X	X	X	X	X						X	X	X						
E	254410	410	General Supplies	X	X	X	X	X	X						X	X	X						
E	254410	420	Apparel	X	X	X	X	X	X						X	X	X						
E	254410	440	Non-Capital Equipment	X	X	X	X	X	X						X	X	X						
E	254410	460	Equipment Components	X	X	X	X	X	X	X	X				X	X	X						
E	254410	480	Non-Capital Technology	X	X	X	X	X	X						X	X	X						
E	254410	490	Other Non-Capital Items	X	X	X	X	X	X						X	X	X						
E	254410	550	Equipment Additions	X	X	X	X	X	X						X	X	X						
E	254410	560	Equipment Replacement	X	X	X	X	X	X						X	X	X						
E	254410	581	Technology Related Hardware	X	X	X	X	X	X						X	X	X						
E	254410	582	Technology Software	X	X	X	X	X	X						X	X	X						
E	254410	940	Dues and Fees	X	X	X	X	X	X						X	X	X						
E	254410	999	Other Miscellaneous	X	X	X	X	X	X	X	X				X	X	X						
Other Equipment Repairs																							
E	254490	100	Salaries	X	X	X	X	X	X						X	X	X	X	X				
E	254490	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X						X	X	X	X	X				
E	254490	212	Retirement--Employer's Share	X	X	X	X	X	X						X	X	X	X	X				
E	254490	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X						X	X	X	X	X				
E	254490	219	Retirement--Other Employee Benefits	X	X	X	X	X	X						X	X	X	X	X				
E	254490	220	Social Security	X	X	X	X	X	X						X	X	X	X	X				
E	254490	230	Life Insurance	X	X	X	X	X	X						X	X	X	X	X				
E	254490	240	Health Insurance	X	X	X	X	X	X						X	X	X	X	X				
E	254490	250	Other Insurance	X	X	X	X	X	X						X	X	X	X	X				
E	254490	290	Other Employee Benefits	X	X	X	X	X	X						X	X	X	X	X				
E	254490	310	Personal Services	X	X	X	X	X	X						X	X	X	X	X				
E	254490	321	Technology Related Repairs and Maintenance	X	X	X	X	X	X	X	X				X	X	X						
E	254490	322	Rentals of Computers and Related Equipment	X	X	X	X	X	X						X	X	X	X	X				
E	254490	324	Non-Technology Repairs and Maintenance	X	X	X	X	X	X	X	X				X	X	X	X	X				
E	254490	325	Vehicle and Equipment Rental	X	X	X	X	X	X						X	X	X	X	X				
E	254490	342	Employee Travel	X	X	X	X	X	X						X	X	X	X	X				
E	254490	343	Contracted Service Travel	X	X	X	X	X	X	X	X				X	X	X	X	X				
E	254490	348	Vehicle Fuel	X	X	X	X	X	X														
E	254490	350	Communication	X	X	X	X	X							X	X	X	X	X				
E	254490	360	Technology and Software Services	X	X	X	X	X	X						X	X	X	X	X				
E	254490	381	Payment to Municipality	X	X	X	X	X	X						X	X	X	X	X				
E	254490	382	Payment to Wisconsin School District	X	X	X	X	X	X						X	X	X	X	X				
E	254490	383	Payment to CCDEB	X	X	X	X	X	X						X	X	X	X	X				
E	254490	384	Payment to School Districts Outside State	X	X	X	X	X	X						X	X	X	X	X				
E	254490	385	Payment to County	X	X	X	X	X	X						X	X	X	X	X				
E	254490	386	Payment to CESA	X	X	X	X	X	X						X	X	X	X	X				
E	254490	387	Payment to State	X	X	X	X	X	X						X	X	X	X	X				
E	254490	388	Payment to Federal Government	X	X	X	X	X	X						X	X	X	X	X				
E	254490	389	Payment to WTCS	X	X	X	X	X	X						X	X	X	X	X				
E	254490	410	General Supplies	X	X	X	X	X	X						X	X	X	X	X				
E	254490	420	Apparel	X	X	X	X	X	X						X	X	X	X	X				
E	254490	440	Non-Capital Equipment	X	X	X	X	X	X						X	X	X	X	X				
E	254490	460	Equipment Components	X	X	X	X	X	X	X	X				X	X	X	X	X				
E	254490	480	Non-Capital Technology	X	X	X	X	X	X						X	X	X	X	X				
E	254490	490	Other Non-Capital Items	X	X	X	X	X	X						X	X	X	X	X				
E	254490	550	Equipment Additions	X	X	X	X	X	X						X	X	X	X	X				
E	254490	560	Equipment Replacement	X	X	X	X	X	X						X	X	X	X	X				
E	254490	581	Technology Related Hardware	X	X	X	X	X	X						X	X	X	X	X				
E	254490	582	Technology Software	X	X	X	X	X	X						X	X	X	X	X				

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																								
REPORTED EXPENDITURE ACCOUNT CODES																								
REVISION 22-23.1: JUNE 2022																								
								TEACH		DEBT	CAPITAL				COMMUNITY									
			INSTRUCTIONAL FUNDS					FUNDS		SERVICE	PROJECTS				SERVICE	FIDUCIARY								
ACCT	WUFAR	WUFAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76	
E	254490	940	Dues and Fees	X	X	X	X	X	X						X	X	X	X	X					
E	254490	999	Other Miscellaneous	X	X	X	X	X	X	X	X				X	X	X	X	X					
Vehicle (Other Than Pupil Transportation) Maintenance & Repairs																								
E	254500	100	Salaries	X	X	X	X	X							X	X	X	X	X					
E	254500	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X							X	X	X	X	X					
E	254500	212	Retirement--Employer's Share	X	X	X	X	X							X	X	X	X	X					
E	254500	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X							X	X	X	X	X					
E	254500	219	Retirement--Other Employee Benefits	X	X	X	X	X							X	X	X	X	X					
E	254500	220	Social Security	X	X	X	X	X							X	X	X	X	X					
E	254500	230	Life Insurance	X	X	X	X	X							X	X	X	X	X					
E	254500	240	Health Insurance	X	X	X	X	X							X	X	X	X	X					
E	254500	250	Other Insurance	X	X	X	X	X							X	X	X	X	X					
E	254500	290	Other Employee Benefits	X	X	X	X	X							X	X	X	X	X					
E	254500	310	Personal Services	X	X	X	X	X							X	X	X	X	X					
E	254500	322	Rentals of Computers and Related Equipment	X	X	X	X	X							X	X	X	X	X					
E	254500	324	Non-Technology Repairs and Maintenance	X	X	X	X	X							X	X	X	X	X					
E	254500	325	Vehicle and Equipment Rental	X	X	X	X	X							X	X	X	X	X					
E	254500	342	Employee Travel	X	X	X	X	X							X	X	X	X	X					
E	254500	343	Contracted Service Travel	X	X	X	X	X							X	X	X	X	X					
E	254500	348	Vehicle Fuel	X	X	X	X	X																
E	254500	350	Communication	X	X	X	X	X							X	X	X	X	X					
E	254500	360	Technology and Software Services	X	X	X	X	X							X	X	X	X	X					
E	254500	381	Payment to Municipality	X	X	X	X	X							X	X	X	X	X					
E	254500	382	Payment to Wisconsin School District	X	X	X	X	X							X	X	X	X	X					
E	254500	383	Payment to CCDEB	X	X	X	X	X							X	X	X	X	X					
E	254500	384	Payment to School Districts Outside State	X	X	X	X	X							X	X	X	X	X					
E	254500	385	Payment to County	X	X	X	X	X							X	X	X	X	X					
E	254500	386	Payment to CESA	X	X	X	X	X							X	X	X	X	X					
E	254500	387	Payment to State	X	X	X	X	X							X	X	X	X	X					
E	254500	388	Payment to Federal Government	X	X	X	X	X							X	X	X	X	X					
E	254500	389	Payment to WTCS	X	X	X	X	X							X	X	X	X	X					
E	254500	410	General Supplies	X	X	X	X	X							X	X	X	X	X					
E	254500	420	Apparel	X	X	X	X	X							X	X	X	X	X					
E	254500	440	Non-Capital Equipment	X	X	X	X	X							X	X	X	X	X					
E	254500	460	Equipment Components	X	X	X	X	X							X	X	X	X	X					
E	254500	480	Non-Capital Technology	X	X	X	X	X							X	X	X	X	X					
E	254500	490	Other Non-Capital Items	X	X	X	X	X							X	X	X	X	X					
E	254500	550	Equipment Additions	X	X	X	X	X							X	X	X	X	X					
E	254500	560	Equipment Replacement	X	X	X	X	X							X	X	X	X	X					
E	254500	581	Technology Related Hardware	X	X	X	X	X							X	X	X	X	X					
E	254500	582	Technology Software	X	X	X	X	X							X	X	X	X	X					
E	254500	940	Dues and Fees	X	X	X	X	X							X	X	X	X	X					
E	254500	999	Other Miscellaneous	X	X	X	X	X							X	X	X	X	X					
Maintenance Vehicle Acquisition																								
E	254600	325	Vehicle and Equipment Rental	X	X	X	X	X																
E	254600	550	Equipment Additions	X	X	X	X	X							X	X	X							
E	254600	560	Equipment Replacement	X	X	X	X	X							X	X	X							
Other Maintenance																								
E	254900	100	Salaries	X	X	X	X	X							X	X	X	X	X					
E	254900	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X							X	X	X	X	X					
E	254900	212	Retirement--Employer's Share	X	X	X	X	X							X	X	X	X	X					
E	254900	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X							X	X	X	X	X					
E	254900	219	Retirement--Other Employee Benefits	X	X	X	X	X							X	X	X	X	X					
E	254900	220	Social Security	X	X	X	X	X							X	X	X	X	X					
E	254900	230	Life Insurance	X	X	X	X	X							X	X	X	X	X					

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																							
REPORTED EXPENDITURE ACCOUNT CODES																							
REVISION 22-23.1: JUNE 2022																							
																		FOOD AND					
																		COMMUNITY					
																		SERVICE		FIDUCIARY			
																		FUNDS		FUNDS			
ACCT	WUFAR	WUFAR																FD	FD	FD	FD	FD	FD
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE															10	21	29	91	99	27
																		23	93	38	39	41	46
																		48	49	50	80	60	72
																		73	76				
E	254900	240	Health Insurance	X	X	X	X	X										X	X	X	X		
E	254900	250	Other Insurance	X	X	X	X	X										X	X	X	X		
E	254900	290	Other Employee Benefits	X	X	X	X	X										X	X	X	X		
E	254900	310	Personal Services	X	X	X	X	X										X	X	X	X		
E	254900	322	Rentals of Computers and Related Equipment	X	X	X	X	X										X	X	X	X		
E	254900	324	Non-Technology Repairs and Maintenance	X	X	X	X	X										X	X	X	X		
E	254900	325	Vehicle and Equipment Rental	X	X	X	X	X										X	X	X	X		
E	254900	342	Employee Travel	X	X	X	X	X										X	X	X	X		
E	254900	343	Contracted Service Travel	X	X	X	X	X										X	X	X	X		
E	254900	348	Vehicle Fuel	X	X	X	X	X															
E	254900	350	Communication	X	X	X	X	X										X	X	X	X		
E	254900	360	Technology and Software Services	X	X	X	X	X										X	X	X	X		
E	254900	381	Payment to Municipality	X	X	X	X	X										X	X	X	X		
E	254900	382	Payment to Wisconsin School District	X	X	X	X	X										X	X	X	X		
E	254900	383	Payment to CCDEB	X	X	X	X	X										X	X	X	X		
E	254900	384	Payment to School Districts Outside State	X	X	X	X	X										X	X	X	X		
E	254900	385	Payment to County	X	X	X	X	X										X	X	X	X		
E	254900	386	Payment to CESA	X	X	X	X	X										X	X	X	X		
E	254900	387	Payment to State	X	X	X	X	X										X	X	X	X		
E	254900	388	Payment to Federal Government	X	X	X	X	X										X	X	X	X		
E	254900	389	Payment to WTCS	X	X	X	X	X										X	X	X	X		
E	254900	410	General Supplies	X	X	X	X	X										X	X	X	X		
E	254900	420	Apparel	X	X	X	X	X										X	X	X	X		
E	254900	440	Non-Capital Equipment	X	X	X	X	X										X	X	X	X		
E	254900	460	Equipment Components	X	X	X	X	X										X	X	X	X		
E	254900	480	Non-Capital Technology	X	X	X	X	X										X	X	X	X		
E	254900	490	Other Non-Capital Items	X	X	X	X	X										X	X	X	X		
E	254900	550	Equipment Additions	X	X	X	X	X										X	X	X	X		
E	254900	560	Equipment Replacement	X	X	X	X	X										X	X	X	X		
E	254900	581	Technology Related Hardware	X	X	X	X	X										X	X	X	X		
E	254900	582	Technology Software	X	X	X	X	X										X	X	X	X		
E	254900	940	Dues and Fees	X	X	X	X	X										X	X	X	X		
E	254900	999	Other Miscellaneous	X	X	X	X	X										X	X	X	X		
Facilities Acquisition & Remodeling																							
E	255000	100	Salaries	X	X	X	X	X	X									X	X	X	X		
E	255000	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X									X	X	X	X		
E	255000	212	Retirement--Employer's Share	X	X	X	X	X	X									X	X	X	X		
E	255000	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X									X	X	X	X		
E	255000	219	Retirement--Other Employee Benefits	X	X	X	X	X	X									X	X	X	X		
E	255000	220	Social Security	X	X	X	X	X	X									X	X	X	X		
E	255000	230	Life Insurance	X	X	X	X	X	X									X	X	X	X		
E	255000	240	Health Insurance	X	X	X	X	X	X									X	X	X	X		
E	255000	250	Other Insurance	X	X	X	X	X	X									X	X	X	X		
E	255000	290	Other Employee Benefits	X	X	X	X	X	X									X	X	X	X		
E	255000	310	Personal Services	X	X	X	X	X	X	X	X							X	X	X	X		
E	255000	322	Rentals of Computers and Related Equipment	X	X	X	X	X	X	X	X							X	X	X	X		
E	255000	325	Vehicle and Equipment Rental	X	X	X	X	X	X	X	X							X	X	X	X		
E	255000	326	Site Rental	X	X	X	X	X	X									X	X	X	X		
E	255000	327	Construction Services	X	X	X	X	X	X									X	X	X	X		
E	255000	328	Building Rental	X	X	X	X	X	X									X	X	X	X		
E	255000	331	Gas for Heat	X	X	X	X	X	X									X	X	X	X		
E	255000	332	Oil for Heat	X	X	X	X	X	X									X	X	X	X		
E	255000	333	Coal/Wood for Heat	X	X	X	X	X	X									X	X	X	X		
E	255000	334	Electricity for Heat	X	X	X	X	X	X									X	X	X	X		
E	255000	335	Gas Other Than Heat	X	X	X	X	X	X									X	X	X	X		

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																							
REPORTED EXPENDITURE ACCOUNT CODES																							
REVISION 22-23.1: JUNE 2022																							
																		FOOD AND					
																		COMMUNITY		FIDUCIARY			
																		SERVICE					
																		FUNDS		FUNDS			
ACCT	WUFAR	WUFAR																FD	FD	FD	FD	FD	FD
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76
E	255000	336	Electricity Other Than Heat	X	X	X	X	X	X					X	X	X	X	X	X				
E	255000	337	Water	X	X	X	X	X	X					X	X	X	X	X	X				
E	255000	338	Sewerage	X	X	X	X	X	X					X	X	X	X	X	X				
E	255000	339	Other Utilities	X	X	X	X	X	X					X	X	X	X	X	X				
E	255000	342	Employee Travel	X	X	X	X	X	X					X	X	X	X	X	X				
E	255000	343	Contracted Service Travel	X	X	X	X	X	X	X	X			X	X	X	X	X	X				
E	255000	348	Vehicle Fuel	X	X	X	X	X	X														
E	255000	350	Communication	X	X	X	X	X	X					X	X	X	X	X	X				
E	255000	360	Technology and Software Services	X	X	X	X	X	X					X	X	X	X	X	X				
E	255000	381	Payment to Municipality	X	X	X	X	X	X					X	X	X	X	X	X				
E	255000	382	Payment to Wisconsin School District	X	X	X	X	X	X					X	X	X	X	X	X				
E	255000	383	Payment to CCDEB	X	X	X	X	X	X					X	X	X	X	X	X				
E	255000	384	Payment to School Districts Outside State	X	X	X	X	X	X					X	X	X	X	X	X				
E	255000	385	Payment to County	X	X	X	X	X	X					X	X	X	X	X	X				
E	255000	386	Payment to CESA	X	X	X	X	X	X					X	X	X	X	X	X				
E	255000	387	Payment to State	X	X	X	X	X	X					X	X	X	X	X	X				
E	255000	388	Payment to Federal Government	X	X	X	X	X	X					X	X	X	X	X	X				
E	255000	389	Payment to WTCS	X	X	X	X	X	X					X	X	X	X	X	X				
E	255000	410	General Supplies	X	X	X	X	X	X					X	X	X	X	X	X				
E	255000	420	Apparel	X	X	X	X	X	X					X	X	X	X	X	X				
E	255000	440	Non-Capital Equipment	X	X	X	X	X	X					X	X	X	X	X	X				
E	255000	460	Equipment Components	X	X	X	X	X	X					X	X	X	X	X	X				
E	255000	480	Non-Capital Technology	X	X	X	X	X	X					X	X	X	X	X	X				
E	255000	490	Other Non-Capital Items	X	X	X	X	X	X					X	X	X	X	X	X				
E	255000	511	Site Purchase	X	X	X	X	X	X					X	X	X	X	X	X				
E	255000	521	Site Improvements Additions	X	X	X	X	X	X					X	X	X	X	X	X				
E	255000	522	Site Improvements Replacement	X	X	X	X	X	X					X	X	X	X	X	X				
E	255000	531	Building Purchase	X	X	X	X	X	X					X	X	X	X		X				
E	255000	541	Building Improvements Additions	X	X	X	X	X	X	X	X			X	X	X	X	X	X				
E	255000	542	Building Improvements Replacement	X	X	X	X	X	X	X	X			X	X	X	X	X	X				
E	255000	550	Equipment Additions	X	X	X	X	X	X	X	X			X	X	X	X	X	X				
E	255000	560	Equipment Replacement	X	X	X	X	X	X	X	X			X	X	X	X	X	X				
E	255000	581	Technology Related Hardware	X	X	X	X	X	X	X	X			X	X	X	X	X	X				
E	255000	582	Technology Software	X	X	X	X	X	X	X	X			X	X	X	X	X	X				
E	255000	940	Dues and Fees	X	X	X	X	X	X					X	X	X	X	X	X				
E	255000	999	Other Miscellaneous	X	X	X	X	X	X	X	X			X	X	X	X	X	X				
Direction of Pupil Transportation																							
E	256100	100	Salaries	X	X	X	X	X	X														
E	256100	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X														
E	256100	212	Retirement--Employer's Share	X	X	X	X	X	X														
E	256100	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X														
E	256100	219	Retirement--Other Employee Benefits	X	X	X	X	X	X														
E	256100	220	Social Security	X	X	X	X	X	X														
E	256100	230	Life Insurance	X	X	X	X	X	X														
E	256100	240	Health Insurance	X	X	X	X	X	X														
E	256100	250	Other Insurance	X	X	X	X	X	X														
E	256100	290	Other Employee Benefits	X	X	X	X	X	X														
E	256100	310	Personal Services	X	X	X	X	X	X														
E	256100	322	Rentals of Computers and Related Equipment	X	X	X	X	X	X														
E	256100	325	Vehicle and Equipment Rental	X	X	X	X	X	X														
E	256100	342	Employee Travel	X	X	X	X	X															
E	256100	343	Contracted Service Travel	X	X	X	X	X	X														
E	256100	348	Vehicle Fuel	X	X	X	X	X	X														
E	256100	350	Communication	X	X	X	X	X	X														
E	256100	360	Technology and Software Services	X	X	X	X	X	X														

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
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WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																										
REPORTED EXPENDITURE ACCOUNT CODES																		FOOD AND								
REVISION 22-23.1: JUNE 2022																		COMMUNITY								
										TEACH		DEBT		CAPITAL				SERVICE		FIDUCIARY						
				INSTRUCTIONAL FUNDS						FUNDS		FUNDS		PROJECTS				FUNDS		FUNDS						
ACCT	WUFAR	WUFAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76			
E	256250	940	Dues and Fees						X																	
E	256250	999	Other Miscellaneous						X																	
District Operated Pupil Transportation - Integration																										
E	256260	100	Salaries	X	X																					
E	256260	211	Retirement--Employee's Share Paid by Employer	X	X																					
E	256260	212	Retirement--Employer's Share	X	X																					
E	256260	218	Retirement--Contribution to Employee Benefit Trust	X	X																					
E	256260	219	Retirement--Other Employee Benefits	X	X																					
E	256260	220	Social Security	X	X																					
E	256260	230	Life Insurance	X	X																					
E	256260	240	Health Insurance	X	X																					
E	256260	250	Other Insurance	X	X																					
E	256260	290	Other Employee Benefits	X	X																					
E	256260	310	Personal Services	X	X																					
E	256260	342	Employee Travel	X	X																					
E	256260	343	Contracted Service Travel	X	X																					
E	256260	348	Vehicle Fuel	X	X																					
E	256260	350	Communication	X	X																					
E	256260	410	General Supplies	X	X																					
E	256260	420	Apparel	X	X																					
E	256260	490	Other Non-Capital Items	X	X																					
E	256260	940	Dues and Fees	X	X																					
E	256260	999	Other Miscellaneous	X	X																					
District Operated Pupil Transportation - Field Trips																										
E	256270	100	Salaries	X	X	X	X	X	X																	
E	256270	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X																	
E	256270	212	Retirement--Employer's Share	X	X	X	X	X	X																	
E	256270	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X																	
E	256270	219	Retirement--Other Employee Benefits	X	X	X	X	X	X																	
E	256270	220	Social Security	X	X	X	X	X	X																	
E	256270	230	Life Insurance	X	X	X	X	X	X																	
E	256270	240	Health Insurance	X	X	X	X	X	X																	
E	256270	250	Other Insurance	X	X	X	X	X	X																	
E	256270	290	Other Employee Benefits	X	X	X	X	X	X																	
E	256270	310	Personal Services	X	X	X	X	X	X																	
E	256270	342	Employee Travel	X	X	X	X	X	X																	
E	256270	343	Contracted Service Travel	X	X	X	X	X	X																	
E	256270	345	Pupil Lodging and Meals	X	X	X	X	X	X																	
E	256270	348	Vehicle Fuel	X	X	X	X	X	X																	
E	256270	350	Communication	X	X	X	X	X	X																	
E	256270	410	General Supplies	X	X	X	X	X	X																	
E	256270	420	Apparel	X	X	X	X	X	X																	
E	256270	490	Other Non-Capital Items	X	X	X	X	X	X																	
E	256270	940	Dues and Fees	X	X	X	X	X	X																	
E	256270	999	Other Miscellaneous	X	X	X	X	X	X																	
District Operated Pupil Transportation - Other																										
E	256290	100	Salaries	X	X	X	X	X	X										X							
E	256290	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X										X							
E	256290	212	Retirement--Employer's Share	X	X	X	X	X	X										X							
E	256290	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X										X							
E	256290	219	Retirement--Other Employee Benefits	X	X	X	X	X	X										X							
E	256290	220	Social Security	X	X	X	X	X	X										X							
E	256290	230	Life Insurance	X	X	X	X	X	X										X							
E	256290	240	Health Insurance	X	X	X	X	X	X										X							
E	256290	250	Other Insurance	X	X	X	X	X	X										X							

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WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																							
REPORTED EXPENDITURE ACCOUNT CODES																							
REVISION 22-23.1: JUNE 2022																							
										TEACH FUNDS		DEBT SERVICE FUNDS		CAPITAL PROJECTS FUNDS				COMMUNITY SERVICE FUNDS		FIDUCIARY FUNDS			
ACCT TYPE	WUFAR FUNCTION	WUFAR OBJECT	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
E	256710	386	Payment to CESA	X	X																		
E	256710	387	Payment to State	X	X																		
E	256710	388	Payment to Federal Government	X	X																		
E	256710	389	Payment to WTCS	X	X																		
Contracted Pupil Transportation - Shuttle Services																							
E	256720	341	Contracted Pupil Transportation	X	X	X	X	X															
E	256720	381	Payment to Municipality	X	X	X	X	X															
E	256720	382	Payment to Wisconsin School District	X	X	X	X	X															
E	256720	383	Payment to CCDEB	X	X	X	X	X															
E	256720	384	Payment to School Districts Outside State	X	X	X	X	X															
E	256720	385	Payment to County	X	X	X	X	X															
E	256720	386	Payment to CESA	X	X	X	X	X															
E	256720	387	Payment to State	X	X	X	X	X															
E	256720	388	Payment to Federal Government	X	X	X	X	X															
E	256720	389	Payment to WTCS	X	X	X	X	X															
Contracted Pupil Transportation - Parent Contract - Regular Home to School																							
E	256730	341	Contracted Pupil Transportation	X	X																		
Contracted Pupil Transportation - Co-Curricular Activities																							
E	256740	310	Personal Services						X														
E	256740	341	Contracted Pupil Transportation	X	X	X	X	X	X														
E	256740	345	Pupil Lodging and Meals	X	X	X	X	X	X														
E	256740	381	Payment to Municipality	X	X	X	X	X	X														
E	256740	382	Payment to Wisconsin School District	X	X	X	X	X	X														
E	256740	383	Payment to CCDEB	X	X	X	X	X	X														
E	256740	384	Payment to School Districts Outside State	X	X	X	X	X	X														
E	256740	385	Payment to County	X	X	X	X	X	X														
E	256740	386	Payment to CESA	X	X	X	X	X	X														
E	256740	387	Payment to State	X	X	X	X	X	X														
E	256740	388	Payment to Federal Government	X	X	X	X	X	X														
E	256740	389	Payment to WTCS	X	X	X	X	X	X														
Contracted Specialized Transportation																							
E	256750	310	Personal Services						X														
E	256750	322	Rentals of Computers and Related Equipment						X														
E	256750	325	Vehicle and Equipment Rental						X														
E	256750	341	Contracted Pupil Transportation						X														
E	256750	381	Payment to Municipality						X														
E	256750	382	Payment to Wisconsin School District						X														
E	256750	383	Payment to CCDEB						X														
E	256750	384	Payment to School Districts Outside State						X														
E	256750	385	Payment to County						X														
E	256750	386	Payment to CESA						X														
E	256750	387	Payment to State						X														
E	256750	388	Payment to Federal Government						X														
E	256750	389	Payment to WTCS						X														
Contracted Pupil Transportation - Integration																							
E	256760	341	Contracted Pupil Transportation	X	X																		
E	256760	381	Payment to Municipality	X	X																		
E	256760	382	Payment to Wisconsin School District	X	X																		
E	256760	383	Payment to CCDEB	X	X																		
E	256760	384	Payment to School Districts Outside State	X	X																		
E	256760	385	Payment to County	X	X																		
E	256760	386	Payment to CESA	X	X																		
E	256760	387	Payment to State	X	X																		
E	256760	388	Payment to Federal Government	X	X																		
E	256760	389	Payment to WTCS	X	X																		

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																								
REPORTED EXPENDITURE ACCOUNT CODES																		FOOD AND						
REVISION 22-23.1: JUNE 2022																		COMMUNITY						
										TEACH FUNDS		DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS				SERVICE FUNDS	FIDUCIARY FUNDS						
ACCT TYPE	WUFAR FUNCTION	WUFAR OBJECT	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	
E	256912	381	Payment to Municipality						X															
E	256912	382	Payment to Wisconsin School District						X															
E	256912	383	Payment to CCDEB						X															
E	256912	384	Payment to School Districts Outside State						X															
E	256912	385	Payment to County						X															
E	256912	386	Payment to CESA						X															
E	256912	387	Payment to State						X															
E	256912	388	Payment to Federal Government						X															
E	256912	389	Payment to WTCS						X															
Food Service Operation																								
E	257000	100	Salaries															X						
E	257000	211	Retirement--Employee's Share Paid by Employer															X						
E	257000	212	Retirement--Employer's Share															X						
E	257000	218	Retirement--Contribution to Employee Benefit Trust															X						
E	257000	219	Retirement--Other Employee Benefits															X						
E	257000	220	Social Security															X						
E	257000	230	Life Insurance															X						
E	257000	240	Health Insurance															X						
E	257000	250	Other Insurance															X						
E	257000	290	Other Employee Benefits															X						
E	257000	310	Personal Services															X						
E	257000	322	Rentals of Computers and Related Equipment															X						
E	257000	324	Non-Technology Repairs and Maintenance															X						
E	257000	325	Vehicle and Equipment Rental															X						
E	257000	331	Gas for Heat															X						
E	257000	332	Oil for Heat															X						
E	257000	333	Coal/Wood for Heat															X						
E	257000	334	Electricity for Heat															X						
E	257000	335	Gas Other Than Heat															X						
E	257000	336	Electricity Other Than Heat															X						
E	257000	337	Water															X						
E	257000	338	Sewerage															X						
E	257000	339	Other Utilities															X						
E	257000	342	Employee Travel															X						
E	257000	343	Contracted Service Travel															X						
E	257000	348	Vehicle Fuel															X						
E	257000	350	Communication															X						
E	257000	360	Technology and Software Services															X						
E	257000	381	Payment to Municipality															X						
E	257000	382	Payment to Wisconsin School District															X						
E	257000	383	Payment to CCDEB															X						
E	257000	384	Payment to School Districts Outside State															X						
E	257000	385	Payment to County															X						
E	257000	386	Payment to CESA															X						
E	257000	387	Payment to State															X						
E	257000	388	Payment to Federal Government															X						
E	257000	389	Payment to WTCS															X						
E	257000	410	General Supplies															X						
E	257000	420	Apparel															X						
E	257000	440	Non-Capital Equipment													X	X	X	X					
E	257000	460	Equipment Components													X	X	X	X					
E	257000	480	Non-Capital Technology													X	X	X	X					
E	257000	490	Other Non-Capital Items													X	X	X	X					
E	257000	550	Equipment Additions													X	X	X	X					
E	257000	560	Equipment Replacement													X	X	X	X					

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
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WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																							
REPORTED EXPENDITURE ACCOUNT CODES																		FOOD AND					
REVISION 22-23.1: JUNE 2022																		COMMUNITY					
										TEACH FUNDS		DEBT SERVICE FUNDS		CAPITAL PROJECTS FUNDS				SERVICE FUNDS		FIDUCIARY FUNDS			
				INSTRUCTIONAL FUNDS																			
ACCT	WUFAR	WUFAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76
E	260000	350	Communication	X	X	X	X	X	X	X	X							X	X				
E	260000	360	Technology and Software Services	X	X	X	X	X	X	X	X							X	X				
E	260000	381	Payment to Municipality	X	X	X	X	X	X									X	X				
E	260000	382	Payment to Wisconsin School District	X	X	X	X	X	X									X	X				
E	260000	383	Payment to CCDEB	X	X	X	X	X	X									X	X				
E	260000	384	Payment to School Districts Outside State	X	X	X	X	X	X									X	X				
E	260000	385	Payment to County	X	X	X	X	X	X									X	X				
E	260000	386	Payment to CESA	X	X	X	X	X	X									X	X				
E	260000	387	Payment to State	X	X	X	X	X	X									X	X				
E	260000	388	Payment to Federal Government	X	X	X	X	X	X									X	X				
E	260000	389	Payment to WTCS	X	X	X	X	X	X									X	X				
E	260000	410	General Supplies	X	X	X	X	X	X									X	X				
E	260000	440	Non-Capital Equipment	X	X	X	X	X	X						X	X	X	X	X				
E	260000	460	Equipment Components	X	X	X	X	X	X						X	X	X	X	X				
E	260000	480	Non-Capital Technology	X	X	X	X	X	X						X	X	X	X	X				
E	260000	490	Other Non-Capital Items	X	X	X	X	X	X						X	X	X	X	X				
E	260000	550	Equipment Additions	X	X	X	X	X	X	X	X				X	X	X	X	X				
E	260000	560	Equipment Replacement	X	X	X	X	X	X	X	X				X	X	X	X	X				
E	260000	581	Technology Related Hardware	X	X	X	X	X	X	X	X				X	X	X	X	X				
E	260000	582	Technology Software	X	X	X	X	X	X	X	X				X	X	X	X	X				
E	260000	940	Dues and Fees	X	X	X	X	X	X									X	X				
E	260000	999	Other Miscellaneous	X	X	X	X	X	X	X	X							X	X				
Insurance and Judgements																							
E	270000	100	Salaries	X	X	X	X	X	X									X	X				
E	270000	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X									X	X				
E	270000	212	Retirement--Employer's Share	X	X	X	X	X	X									X	X				
E	270000	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X									X	X				
E	270000	219	Retirement--Other Employee Benefits	X	X	X	X	X	X									X	X				
E	270000	220	Social Security	X	X	X	X	X	X									X	X				
E	270000	230	Life Insurance	X	X	X	X	X	X									X	X				
E	270000	240	Health Insurance	X	X	X	X	X	X									X	X				
E	270000	250	Other Insurance	X	X	X	X	X	X									X	X				
E	270000	290	Other Employee Benefits	X	X	X	X	X	X									X	X				
E	270000	310	Personal Services	X	X	X	X	X	X									X	X				
E	270000	343	Contracted Service Travel	X	X	X	X	X	X									X	X				
E	270000	381	Payment to Municipality	X	X	X	X	X	X									X	X				
E	270000	382	Payment to Wisconsin School District	X	X	X	X	X	X									X	X				
E	270000	383	Payment to CCDEB	X	X	X	X	X	X									X	X				
E	270000	384	Payment to School Districts Outside State	X	X	X	X	X	X									X	X				
E	270000	385	Payment to County	X	X	X	X	X	X									X	X				
E	270000	386	Payment to CESA	X	X	X	X	X	X									X	X				
E	270000	387	Payment to State	X	X	X	X	X	X									X	X				
E	270000	388	Payment to Federal Government	X	X	X	X	X	X									X	X				
E	270000	389	Payment to WTCS	X	X	X	X	X	X									X	X				
E	270000	711	District Liability Insurance	X	X	X	X	X	X						X	X	X	X	X				
E	270000	712	District Property Insurance	X	X	X	X	X	X						X	X	X	X	X				
E	270000	713	Workers Compensation	X	X	X	X	X	X									X	X				
E	270000	714	Fidelity Insurance	X	X	X	X	X	X						X	X	X	X	X				
E	270000	715	District Multiple Coverage	X	X	X	X	X	X						X	X	X	X	X				
E	270000	716	District Student Insurance	X	X	X	X	X	X									X	X				
E	270000	719	Other District Insurance	X	X	X	X	X	X						X	X	X	X	X				
E	270000	720	Judgements	X	X	X	X	X	X						X	X	X	X	X				
E	270000	730	Unemployment Compensation	X	X	X	X	X	X									X	X				
E	270000	790	Insurance and Judgements	X	X	X	X	X	X						X	X	X	X	X				
E	270000	999	Other Miscellaneous	X	X	X			X									X	X				

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																							
REPORTED EXPENDITURE ACCOUNT CODES																	FOOD AND						
REVISION 22-23.1: JUNE 2022																	COMMUNITY						
										TEACH		DEBT		CAPITAL				SERVICE		FIDUCIARY			
				INSTRUCTIONAL FUNDS						FUNDS		FUNDS		FUNDS				FUNDS		FUNDS			
ACCT	WUFAR	WUFAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76
Long Term Capital Debt																							
E	281000	671	Contracts That Transfer Ownership Principal	X								X	X				X	X	X				
E	281000	673	Long-Term Note Principal									X	X										
E	281000	674	State Trust Fund Loan Principal									X	X										
E	281000	675	Long-Term Bond Principal									X	X										
E	281000	676	Subscription-based IT Agreement Principal	X	X	X	X	X	X	X	X							X	X				
E	281000	677	Land Contract Principal									X	X										
E	281000	678	Lease Principal	X	X	X	X	X	X	X	X							X	X				
E	281000	681	Contracts That Transfer Ownership Interest	X								X	X				X	X	X				
E	281000	683	Long-Term Note Interest									X	X										
E	281000	684	State Trust Fund Loan Interest									X	X										
E	281000	685	Long-Term Bond Interest									X	X										
E	281000	686	Subscription-based IT Agreement Interest	X	X	X	X	X	X	X	X							X	X				
E	281000	687	Land Contract Interest									X	X										
E	281000	688	Lease Interest	X	X	X	X	X	X	X	X							X	X				
E	281000	690	Other Debt Related	X	X	X	X	X	X	X	X	X	X		X		X	X	X				
Refinancing																							
E	282000	671	Contracts That Transfer Ownership Principal									X	X										
E	282000	673	Long-Term Note Principal									X	X										
E	282000	674	State Trust Fund Loan Principal									X	X										
E	282000	675	Long-Term Bond Principal									X	X										
E	282000	677	Land Contract Principal									X	X										
E	282000	681	Contracts That Transfer Ownership Interest									X	X										
E	282000	683	Long-Term Note Interest									X	X										
E	282000	684	State Trust Fund Loan Interest									X	X										
E	282000	685	Long-Term Bond Interest									X	X										
E	282000	687	Land Contract Interest									X	X										
E	282000	690	Other Debt Related									X	X										
Operational Debt																							
E	283000	673	Long-Term Note Principal									X	X										
E	283000	674	State Trust Fund Loan Principal									X	X										
E	283000	682	Temporary Note Interest	X																			
E	283000	683	Long-Term Note Interest									X	X										
E	283000	684	State Trust Fund Loan Interest									X	X										
E	283000	690	Other Debt Related	X								X	X										
Post-Employment Benefit Debt																							
E	285000	673	Long-Term Note Principal									X	X										
E	285000	674	State Trust Fund Loan Principal									X	X										
E	285000	675	Long-Term Bond Principal									X	X										
E	285000	683	Long-Term Note Interest									X	X									X	
E	285000	684	State Trust Fund Loan Interest									X	X										
E	285000	685	Long-Term Bond Interest									X	X										
E	285000	690	Other Debt Related									X	X									X	
Other Long-Term General Obligation Debt																							
E	289000	673	Long-Term Note Principal									X	X										
E	289000	674	State Trust Fund Loan Principal									X	X										
E	289000	675	Long-Term Bond Principal									X	X										
E	289000	683	Long-Term Note Interest									X	X										
E	289000	684	State Trust Fund Loan Interest									X	X										
E	289000	685	Long-Term Bond Interest									X	X										
E	289000	690	Other Debt Related	X								X	X										
Termination Benefits																							
E	291000	100	Salaries	X	X	X	X	X	X									X	X				
E	291000	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X									X	X				
E	291000	212	Retirement--Employer's Share	X	X	X	X	X	X									X	X				

[illegible]

[illegible]

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																						
REPORTED EXPENDITURE ACCOUNT CODES																	FOOD AND					
REVISION 22-23.1: JUNE 2022																						
																	COMMUNITY					
																	SERVICE		FIDUCIARY			
																	FUNDS		FUNDS			
ACCT	WUFAR	WUFAR															FD	FD	FD	FD	FD	FD
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE														10	21	29	91	99	27
E	390000	550	Equipment Additions																			
E	390000	560	Equipment Replacement																			
E	390000	581	Technology Related Hardware																			
E	390000	582	Technology Software																			
E	390000	940	Dues and Fees																			
E	390000	999	Other Miscellaneous																			
Operating Transfers to Another Fund																						
E	411000	810	Transfer to General Fund						X	X					X							
E	411000	823	Transfer to TEACH Fund								X											
E	411000	827	Transfer to Special Education Fund		X																	
E	411000	838	Transfer to Non-Referendum Debt Fund		X	X			X		X								X	X	X	
E	411000	839	Transfer to Referendum Debt Fund		X	X			X		X								X	X		
E	411000	846	Transfer to Capital Improvement Trust Fund		X																	
E	411000	849	Transfer to Other Capital Projects Fund		X	X																
E	411000	850	Transfer to Food Service Fund		X	X														X		
E	411000	899	Transfer to Other Cooperatives Fund		X																	
Indirect Cost Transfers to Another Fund																						
E	418000	810	Transfer to General Fund			X	X	X	X	X												
Residual Balance Transfers to Another Fund																						
E	419000	810	Transfer to General Fund			X	X						X	X	X			X	X	X		
E	419000	838	Transfer to Non-Referendum Debt Fund												X			X	X			
E	419000	839	Transfer to Referendum Approved Debt Fund												X			X	X			
Trust Fund Expenditures																						
E	420000	991	Trust Fund Disbursements																		X	X
E	420000	992	Trust Fund Disbursements--Pension																		X	X
E	420000	993	Trust Fund Disbursements--HRA																			X
E	420000	994	Trust Fund Disbursements--Implicit Rate Subsidy																			X
E	420000	996	Trust Fund Disbursements--TSA and other Misc Benefits																			X
E	420000	999	Other Miscellaneous																			X
General Contracted Instruction or Base Cost Tuition--Non Open Enrollment																						
E	431000	370	Payment to Non-Governmental Agencies and Individuals		X	X	X		X													
E	431000	381	Payment to Municipality		X	X	X															
E	431000	382	Payment to Wisconsin School District		X	X	X		X													
E	431000	383	Payment to CCDEB		X	X	X		X													
E	431000	384	Payment to School Districts Outside State		X	X	X		X													
E	431000	385	Payment to County		X	X	X		X													
E	431000	386	Payment to CESA		X	X	X		X	X												
E	431000	387	Payment to State		X	X	X															
E	431000	388	Payment to Federal Government		X	X	X															
E	431000	389	Payment to WTCS		X	X	X		X													
Co-Curricular Cooperative Program Charges																						
E	433000	381	Payment to Municipality		X	X																
E	433000	382	Payment to Wisconsin School District		X	X																
E	433000	384	Payment to School Districts Outside State		X	X																
General Base Cost Tuition--Open Enrollment or Tuition Waiver																						
E	435000	382	Payment to Wisconsin School District		X																	
Special Education Contracted Instruction or Additional/Excess Cost Tuition--Non Open Enrollment																						
E	436000	370	Payment to Non-Governmental Agencies and Individuals						X													
E	436000	381	Payment to Municipality						X													
E	436000	382	Payment to Wisconsin School District						X													
E	436000	383	Payment to CCDEB						X													
E	436000	384	Payment to School Districts Outside State						X													
E	436000	385	Payment to County						X													
E	436000	386	Payment to CESA						X													

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																							
REPORTED EXPENDITURE ACCOUNT CODES																		FOOD AND					
REVISION 22-23.1: JUNE 2022																		COMMUNITY					
				INSTRUCTIONAL FUNDS						TEACH FUNDS		DEBT SERVICE FUNDS		CAPITAL PROJECTS FUNDS				SERVICE FUNDS		FIDUCIARY FUNDS			
ACCT	WUFAR	WUFAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76
E	436000	387	Payment to State						X														
E	436000	389	Payment to WTCS						X														
Special Education Costs – Open Enrollment Financial Statement																							
E	437000	382	Payment to Wisconsin School District						X														
General Voucher Amount - Private School Choice Programs & Special Needs Scholarship Program																							
E	438000	387	Payment to State	X																			
General Payment Amount--Independent Charter Schools																							
E	439000	387	Payment to State	X																			
Custodial Expenditures																							
E	440000	997	Custodial Expenditures																	X			
Post-Secondary Scholarship Expenditures																							
E	450000	310	Personal Services	X	X																		
E	450000	370	Payment to Non-Governmental Agencies and Individuals	X	X																		
E	450000	387	Payment to State	X	X																		
E	450000	389	Payment to WTCS	X	X																		
Revenue Transits to Others																							
E	491000	932	Shared Receipt Distribution to Non-Governmental Agencies	X	X	X	X	X	X	X	X							X	X				
E	491000	933	Shared Receipt Distribution to School Districts	X	X	X	X	X	X	X	X							X	X				
E	491000	935	State Grants Transited to Others	X	X	X	X	X	X	X	X							X	X				
E	491000	936	State Special Education Aid Transited to Others						X														
E	491000	937	Federal Grants Transited to Others	X	X	X	X	X	X	X	X							X	X				
E	491000	939	Other Revenue Transited to Others	X	X	X	X	X	X	X	X							X	X				
E	491000	950	Reorganization Settlement Paid to Others	X																			
E	491000	981	Medicaid Receipts Transited to Others	X					X														
E	491000	989	Other Medical Reimbursements Transited to Others	X																			
Adjustments and Refunds																							
E	492000	961	Cash Balance Adjustment	X	X	X	X	X	X			X	X	X	X	X	X	X	X	X	X	X	X
E	492000	962	Inventory Balance Adjustment	X	X	X	X	X	X									X	X	X	X		X
E	492000	964	Realized Losses on Investments	X	X	X	X	X				X	X		X		X	X	X	X	X	X	
E	492000	965	Self-Funded Health Benefit Cost Adjustment	X	X	X	X	X	X									X	X				X
E	492000	969	Other Adjustments	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
E	492000	971	Refund Payment	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
E	492000	972	Property Tax Chargeback and Equalization Aid Payments	X																			
E	492000	998	Unrealized Losses on Investments		X							X	X		X		X		X		X	X	