	WISCON	ISIN LINIEC	DRM FINANCIAL ACCOUNTING REQUIREMENTS																					
	WIOCOI		RTED REVENUE ACCOUNT CODES															EOOI	D AND		\vdash			
														1							-			
			REVISION 21-22.1 JUNE 2021								1011		BT	ļ		PITAL			/UNITY		FIRMS			
				_	INIOTE	LIOTIC	NIAL E	LINIDO			ACH		VICE		PROJ				VICE			FIDUCIARY FUNDS		
ACCTI	MULEAD	14/11EAD				RUCTIO					NDS		NDS			NDS			NDS					
ACCT	WUFAR		ACCOUNT TITLE	FD	FD		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD		FD	FD	
TYPE	FUNCTION	SOURCE	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76	
	ng Transfers						ı	Lv	l v	ı	ı	Lv	l v	1	L v		l v	V	ı					
R	411000	_	Transfer From General Fund					Х	Х			X	X		Х		X	X						
R	411000 411000		Transfer From Special Revenue Fund Transfer From TEACH Fund									X	X				Χ	Χ						
R	411000		Transfer From Special Education Fund		-								-											
R R	411000		Transfer From Capital Expansion Fund	X																	-			
R	411000		Transfer From Capital Expansion Fund Transfer From Other Capital Projects Fund	^								Х	Х											
R	411000		Transfer From Food Service Fund									X	X											
R	411000		Transfer From Community Service Fund									X	_^					Х			-			
R	411000		Transfer From TEACH Cooperative Fund							Х		_ ^						^						
R	411000		Transfer From Other Cooperative Fund	X						^		Х	X								-			
			Another Fund	^	1	1	l	I.	I	_	1	_ ^	_ ^	1	1	I.	I		1	_			<u> </u>	
R	418000		Transfer From Special Revenue Trust Fund	X	1		l	1			I	1		1	1	1			I				ı	
R	418000		Transfer From Special Revenue Trust Fund Transfer From Special Education Fund	X										1	-						+-+			
R	418000		Transfer From Other Special Projects Fund	X										+	+						+			
R	418000		Transfer From Community Service Fund	X										1	1						+			
R	418000		Transfer From CESA Package Fund	X																	-			
R	418000		Transfer From Other Cooperatives Fund	 ^											1						+-+			
			om Another Fund	^	1		l	1		l	1	1	1	1	1	1			1	I				
R	419000		Transfer From Special Revenue Trust Fund	Ιx	l l		l	1		l	ı	1	ı	1	1	ı			ı	ı			1	
R	419000		Transfer From Other Special Revenue Fund	T X																	-			
R	419000		Transfer From Non-Referendum Debt Fund	T X																	-			
R	419000		Transfer From Referendum Approved Debt Fund	$\frac{1}{x}$																	-			
R	419000		Transfer From Capital Expansion Fund	X								Х	Х								-			
R	419000		Transfer From TIF Capital Improvement Fund	X								X	X											
R	419000		Transfer From Other Capital Projects Fund	X								X	X											
R	419000	150	Transfer From Food Service Fund	X									_ ^											
R	419000	180	Transfer From Community Service Fund	X																				
	e From Loca		,	, ,	1		1	1			1	1		1	1	1			1	'			1	
R	000000		Current Property Tax Levy	l x			l	I			1	Х	Х	X		X			X	l				
R	000000		Levy for Personal Property Tax Chargebacks	X																				
R	000000		Mobile Home Fees (taxes)	X																				
R	000000		Other Taxes	X																				
R	000000		Milwaukee City Paid Debt									Х	Х											
R	000000		General Tuition - Individual Paid	Х																				
R	000000		General Tuition - Private Agency Paid	Х																				
R	000000	244	Payments for Services Provided Local Governments	Х																				
R	000000		Special Education Tuition - Individual Paid						Х															
R	000000	247	Special Education Tuition - Private Agency Paid						Х															
R	000000	248	Transportation Fees - Individual Paid	Х					Х										Х					
R	000000	249	Transportation Fees - Private Agency Paid	Х					Х										Х					
R	000000		Food Sales - Pupil															Χ						
R	000000		Food Sales - Adults															Χ						
R	000000		Food Sales - Elderly															Χ	X		$oxed{oxed}$			
R	000000		Food Sales - Other															Χ	Х		$\sqcup \sqcup$			
R	000000		Supply Resale	X	X	X	Х	Х	X									Х	X	Х	\perp			
R	000000		Educational Program Sales	X	X	X	Х	Х	Х											Х	oxdot			
R	000000		Non-Capital Surplus Property Sales	X	Х	Х	Х	Х	Х						1			Χ	X					
R	000000		School Co-Curricular Admissions	X				Х																
R	000000		Community Service Fees											1	1				X					
R	000000		Other School Activity Income	X	X	X		X	Χ					1	1					Х				
R	000000		Earnings - Investments	X	X	X		X		Χ	Х	Х	X	X	X	X	Х	Χ	X	Х	Х	Χ	X	
R	000000	291	Gifts, fundraising, contributions and development	X	X	X		X	X			X	X				X	X	X	Х	X		1	

	WISCON	SINTINIE	ORM FINANCIAL ACCOUNTING REQUIREMENTS																		$\neg \neg$		
	WICCOIN		ORTED REVENUE ACCOUNT CODES															EOOI	D AND				
		KEFC											DT		040	T 4 1							\vdash
-			REVISION 21-22.1 JUNE 2021							TE	1011	DE			CAPI				MUNITY		FIDLI		$ldsymbol{ldsymbol{\sqcup}}$
				INICTE	LICTIC	NIAL E	LINIDO			ACH NDS	SERVICE FUNDS			PROJE FUN				VICE		FIDUC			
ACCT	WUFAR	WUFAR	1	FD	FD	FD	DNAL F	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	NDS FD	FD	FD	FD	FD
TYPE	FUNCTION		ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76
R	000000	292	Student Fees	X	21	23	91	99	21	23	93	30	39	41	40	40	49	30	- 00	00	12	73	70
R	000000	293	Rentals	X				Х											Х				\vdash
R	000000	294	Textbook Revenue	X																	\rightarrow	 	\vdash
R	000000	295	Summer School Revenue	X				Х															
R	000000		Student Fines	Х																		,	
Inter-Di	strict Payme	nts Withi	n Wisconsin			1	, ,				, ,			'									•
			State Aid Transits From Wisconsin Districts - Non Special																			, '	
R	000000	315	Education	Χ		Х		Х	X	X									X			, !	
			State Aid Transits From Wisconsin Districts - Special																			, ,	
R	000000	316	Education						X													, !	
R	000000	317	Federal Aid Transits From Wisconsin Districts	Χ		Χ		Χ	Χ	Χ									Χ				
			General Contracted Instruction or Base Cost TuitionNon																				
R	000000	341	Open Enrollment	Χ				Х															
			Charges for Co-Curricular Activities to Wisconsin School																			, !	
R	000000	343	Districts	Χ				Х														!	
R	000000	345	General Base Cost TuitionOpen Enrollment or Tuition Waiver	Х																		ļ!	
l _			SPED Contracted Instruction or Additional/Excess Cost Tuition-																			, !	
R	000000	346	-Non Open Enrollment						Χ													<u> </u>	
		0.4=	Special Education Costs - Open Enrollment Financial																			, !	
R	000000	347	Statement	.,					X													ļ!	
R	000000	348	Transportation Fees From Other Wisconsin School Districts	X		X		X	X										X				
R	000000	349	Payments for Other Services Medicaid Reimbursements Through Other Wisconsin School	Х		Х		Х	Χ										Х				\vdash
	000000	204	Districts	V					V													, !	
R	000000	381	Other Medical Insurance Payments From Wisconsin School	Х					Х														
R	000000	389	Districts	Х																		, !	
R	000000		Other Payments From Wisconsin School Districts	X		Х		Х	Х									Х	Х				\vdash
			de Wisconsin	_ ^	1	_ ^]	_ ^	^]			l	l .		l	_ ^	_ ^				į.
R	000000	441	General Tuition From School Districts Outside State	Х	I	ı		Х						l			ı	1	I			,	
IX	000000	441	Charges for Co-Curricular Activities to Non-Wisconsin School																				
R	000000	443	Districts	Х				Х														, !	
	000000	770	Special Education Tuition From Non-Wisconsin School	_^_																	$\overline{}$		
R	000000	446	Districts						Χ													, !	
R	000000	448	Transportation Fees From Non-Wisconsin School Districts	Х		Х		Х	X										Х		$\overline{}$		
- ` `	00000		Payments for Other Services Provided to Non-Wisconsin						- / (i	
R	000000	449	School Districts	Х		X		Х	X										X			, !	
R	000000	490	Other Payments From Non-Wisconsin School Districts	Х		Х		Х	Х										Х				
Revenu	e From Inter	mediate S	Sources																				
			State Aid (Other Than Special Education) Transited Through																				
R	000000	512	CCDEBs	Χ		Χ		Χ	Χ	Χ	X								Χ			ļ	
R	000000	513	State Special Education Aid Transited Through CCDEBs						Χ														
R	000000	514	Federal Aid Transited Through CCDEBs	Χ		Χ		Х	Χ														
			State Aid (Other Than Special Education) Transited Through																				
R	000000	515	CESAs	Χ		Χ	X	Х	Χ	Χ	X								Χ			ļ	
R	000000		State Special Education Aid Transited Through CESAs						Χ													<u> </u>	
R	000000	517	Federal Aid Transited Through CESAs	Х		Х	Х	X	X									X	Х			, <u>'</u>	
R	000000		Payments From CCDEBs for Special Education Services					Х	Х										L			<u> </u>	
R	000000		Transportation Fees From CCDEBs	Х		Х		Х	X										Х			!	
R	000000	539	Payments for Other Services Provided to CCDEBs	X		X		X	Χ										X			<u> </u>	
R	000000	541	Payments From CESAs for General Instruction Services	X		X	X	X											X			!	\sqcup
R	000000	543	Payments From CESAs for Co-Curricular Activities	Х		Х	Х	Х	X										Х			!	\vdash
R	000000	546	Payments From CESAs for Special Education Services						Χ														لـــــــا

	WISCON	SINTINIE	ORM FINANCIAL ACCOUNTING REQUIREMENTS																				
	WIOCOIN																	F00	D AND				
		KEPC	DRTED REVENUE ACCOUNT CODES															1				<u> </u>	
	REVISION 21-22.1 JUNE 2021		REVISION 21-22.1 JUNE 2021									DEBT CAPITAL			COMMUNITY SERVICE								
					IN LOTE) IOTIC				TEACH		SERVICE FUNDS									FIDUC	_	
ACCT	NAULEAD I	UEAD I WUEAD I					NAL F				NDS					NDS			NDS		FUN		ED
ACCT		WUFAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD
TYPE	FUNCTION			10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76
R	000000	548	Transportation Fees From CESAs Payments for Other Services Provided to CESAs	X		X	X	X	X										X			<u> </u>	
R	000000	549	Medicaid Transit From CESAs	X		Х	Х	Х	X										X				
R R	000000	581 589	Other Medical Insurance Payments From CESAs	X					Х													<u> </u>	
R	000000	590	Other Payments From other Intermediate Units	X		Х	Х	Х	Х										X			<u> </u>	
- 1	000000	590	Other Fayments From other intermediate onits	^		^	^		^										_ ^				
Povoni	le From State	Sources			I						ļ.			l			1	1	1				
R	000000	611	Special Education State Aid						Х					1			1		1				
R	000000	612	Transportation State Aid	Х					^													<u> </u>	
R	000000	613	Library (Common School Fund) State Aid	X																		—	-
R	000000	615	Integration Aid - Resident	X															1				\vdash
R	000000	616	Integration Aid - Resident Integration Aid - Non-Resident	X															1				\vdash
R	000000	617	Food Service State Aid								-							Х	+				$\vdash \vdash \vdash$
R	000000	618	Bilingual State Aid	Х				Х			1								1			<u>'</u>	\vdash
R	000000	619	Other State Categorical Aid	X																	$\overline{}$		
R	000000	621	State Equalization Aid	X																	$\overline{}$		
R	000000	623	State Special Adjustment Aid	X																			
R	000000	625	High Cost Special Education Aid						Х														
R	000000	626	Supplemental Special Education Aid						Х														
R	000000	628	High Poverty Aid	Χ																			
R	000000	629	Other State General Aid	Х																			
R	000000	630	State Special Project Grants	Х		Х		Х	Х										Х				
R	000000	641	General Tuition - State Paid	Χ																			
R	000000	642	Special Education Tuition - State Paid						Х														
R	000000	649	Full Time Open Enrollment Transfer Payments	Х																			
R	000000	650	State SAGE Aid	Χ																			
R	000000	660	State Revenue Through Local Governments	X		X		Х		X	X						X		X				
R	000000	691	State Tax Exempt Computer Aid	Х																			
R	000000	693	School District Consolidation Aid	X																		ļ	
R	000000	694	Sparsity Aid	Χ																			
R	000000	695	Per Pupil Aid	Х																		ļ	
R	000000	697	Special Education Transition Incentive Grant						Х													<u> </u>	
R	000000	696	High Cost Transportation Aid	Х																		ļ	
R	000000	699	Other State Revenue	X		Χ		Χ	Х	X	X						X		Х			·	
	e From Fede					1	, ,		,	1	1	, ,							1				
R	000000	713	Federal Vocational Education Aid Through DPI	Х				X															
R	000000	714	Donated Commodities															X				<u> </u>	
R	000000	715	Cash-In-Lieu of Commodities		-						1						-	X	1		<u></u> '	 '	
R	000000	717	Federal Food Service Aid	· ·		V		V	V									X	- V			<u> </u>	\vdash
R R	000000	719	Other Federal Aid Through DPI	X		Х		X	X										X			<u> </u>	
R	000000	721	Federal Impact Aid - Section 8003	X							1								1		—— [']	<u> </u>	\vdash
R	000000	722 723	Federal Impact Aid - Section 8002 Federal Impact Aid - Section 8007	Х															1		<u> </u>	<u> </u>	\vdash
R	000000	723	Other Federal Impact Aid Other Federal Impact Aid	Х							-						Х		-				
R	000000	730	Federal Special Projects Aid Through DPI	X		Х		Х	Х		-							Х	X				\vdash
R	000000	751	ESEA Title I	X		^		^	X									^	X		[\vdash
R	000000	770	Federal Aid Received Through Municipalities and Counties	X		Х		Х	X								Х		X				\vdash
<u> </u>	555555		. 333.4.7.114 (1000)1704 (11104g) (11101) palities and oddfiles					^\											 ^		$\overline{}$	$\overline{}$	
R	000000	780	Federal Aid Received Through State Agencies Other Than DPI	Х		Х		Х	Х								Х		Х		1	1	
R	000000	791	Direct Federal Aid	X		X		X	X								X	Х	X				\vdash
R	000000	799	Other Federal Revenue	X		X		X	X								X	X	X				
	inancing Sou		·		·	·	' '		'	·	'			'			'	1	1				
R	000000	850	Reorganization Settlement	Х																			
			-		•						-	•							•				

	WISCON	SIN UNIF	ORM FINANCIAL ACCOUNTING REQUIREMENTS																				
REPORTED REVENUE ACCOUNT CODES																	FOOI	D AND					
	REVISION 21-22.1 JUNE 2021											DEBT			CAP	ITAI		COMMUNITY					
										TE	ACH	SER		- · · · · · · ·							FIDUC	JARY	
					INSTE	RUCTIO	NAL F	UNDS	l		NDS	FUI				NDS	FUNDS				FUN		
ACCT	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	SOURCE	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76
R	000000	861	Equipment and Vehicle Sales	Х					Х									Х	Х				
R	000000	862	Land and Real Property Sales	Х													Х	Х	Х				i
R	000000	869	Other Property Sales	Х													Х	Х	Х				i
R	000000	871	Contracts That Transfer Ownership	Х								Х	Х				Х						i
R	000000	873	Long-Term Loans	Х								Х	X				X						i
R	000000	874	State Trust Fund Loans	X								Х	X				Х						
R	000000	875	Long-Term Bonds									Х	X				X						i
R	000000	877	Land Contracts									Х	X				Х						
R	000000	878	Leases	Х	X	Χ	X	Х	X								X	X	X				i
R	000000	879	Premium and Accrued Interest From Debt Refinancing									Х	X										i
Other F	Revenue																						
			District ContributionOPEB and Supplemental Pension Type																				ł
R	000000	951	Benefits																			X	l
R	000000	952	Plan Member ContributionsOPEB																			X	
R	000000	953	District ContributionPension																			Χ	i
R	000000	954	Plan Member ContributionsPension																			X	
R	000000	955	District ContributionHRA																			Χ	i
R	000000	957	Unrealized Gains on Investments		X												X		X		X	X	
R	000000	959	Other Contributions																			Χ	i
R	000000	961	Cash Balance Adjustment	Х	X	X	Х	Х	Х	X	X	Х	X	X	Х	Х	X	X	X	Х	X	X	X
R	000000	962	Inventory Balance Adjustment	Х	X	X		Χ	Х	X								X	X				i
R	000000	964	Insurance Claims and Reimbursements	Х					X									X	X				i
R	000000	965	Self-Funded Health Benefit Cost Adjustment	Х					Х														
R	000000	968	Debt Premium and Accrued Interest on Non-Refinancing Debt	Х								Х	Χ										
R	000000	969	Other Adjustments	Х	X	X	Х	Х	Х	Х	X	Х	X	X	X	Х	Χ	X	X	Х	X	X	X
R	000000	971	Refund of Prior Year Expense	Х	X	X	Х	Х	Х	Х	Х	Х	Χ	Х	Χ	Х	Χ	X	Х	Х	Х	X	X
R	000000	972	Property Tax and Equalization Aid Refund	Х																			
R	000000	989	Other Medical Service Reimbursements	Х																			
R	000000	990	Other Miscellaneous Revenues	Х	X	Χ	X	Χ	X	Χ	X	X	Χ	Χ	X	X	X	X	Х	X	Х	Χ	X