

WISCONSIN SCHOOL FINANCE REPORTING SYSTEM
 REPORTED BALANCE SHEET ACCOUNT CODES
 REVISION DATE: OCTOBER 1, 2018

TYPE	WUFAR BALANCE SHEET	YEAR STATUS	ACCOUNT TITLE	INSTRUCTIONAL FUNDS							TEACH		DEBT SERVICE FUNDS		CAPITAL PROJECTS FUNDS				FOOD AND COMMUNITY SERVICE FUNDS		FIDUCIARY FUNDS				DEBT GROUP
				FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	
				10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76	08	
B	936310	002	Restricted for Debt Refinancing										X	X											
B	936320	002	Restricted for Other Debt Service Retirement										X	X											
B	936500	002	Restricted for Food Service Programs																X						
B	936800	002	Restricted for Elderly Nutrition Programs																X						
B	936900	002	Restricted Fund Balance	X	X	X					X	X			X	X	X	X		X		X	X	X	
B	937900	002	Committed Fund Balance	X	X														X	X					
B	938900	002	Assigned Fund Balance	X	X														X	X					
B	939900	002	Unassigned Fund Balance	X														X	X	X					