



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