

		WISCONSIN SCHOOL FINANCE REPORTING SYSTEM																			
		REPORTED BALANCE SHEET ACCOUNT CODES																			
		REVISION DATE: APRIL 1, 2018																			
														DEBT		CAPITAL		FOOD AND COMMUNITY			
								TEACH		SERVICE		PROJECTS		SERVICE		FIDUCIARY		DEBT			
		WUFAR						INSTRUCTIONAL FUNDS		FUNDS		FUNDS		FUNDS		FUNDS		FUNDS			
		BALANCE		YEAR				FD		FD		FD		FD		FD		FD			
		SHEET		STATUS		ACCOUNT TITLE		10		21		29		91		99		27			
								23		93		38		39		41		46			
								48		49		50		80		60		72			
								73		76		08									
Assets - Beginning of Year																					
B	711000	001	Cash	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
B	712000	001	Investments	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X		
B	713100	001	Taxes Receivable	X								X	X	X		X					
B	713200	001	Accounts Receivable	X	X	X		X	X	X				X	X	X	X	X	X		
B	713300	001	Interest Receivable	X	X	X	X	X					X	X	X	X	X	X	X		
B	714000	001	Due From Other Funds	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
B	715000	001	Due From Other Governments	X	X	X	X	X	X	X				X	X	X	X	X	X		
B	716100	001	Inventory	X	X	X		X	X							X	X				
B	716400	001	Assets for Resale	X	X	X		X	X							X	X				
B	717000	001	Prepaid Expenses	X	X	X	X	X	X	X				X	X	X	X	X	X		
B	719000	001	Other Fund Assets	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
Liabilities - Beginning of Year																					
B	811100	001	Temporary Notes Payable	X																	
B	811200	001	Accounts Payable	X	X	X	X	X	X	X				X	X	X	X	X	X		
B	811300	001	Judgments Payable	X	X	X	X	X	X	X				X	X	X	X	X	X		
B	811400	001	Construction Contracts Payable	X										X	X	X		X			
B	811500	001	Matured Long-Term General Obligation Debt Payable										X	X							
B	811600	001	Payroll Withholdings and Benefits Payable	X	X	X	X	X	X	X				X	X	X	X	X			
B	811700	001	Accrued Temporary Note Interest Payable	X																	
B	811800	001	Accrued Payroll Payable	X	X	X	X	X	X	X				X	X	X	X	X			
B	811900	001	Claimed Vested Benefits Currently Payable	X	X	X	X	X	X	X				X	X	X	X	X			
B	812000	001	Due to Other Funds	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
B	813000	001	Due to Other Governments	X	X	X	X	X	X	X				X	X	X	X	X	X		
B	814000	001	Due to Student Organizations	X	X	X	X	X	X	X						X	X				
B	815100	001	Self-Funded Premium Deposits	X																	
B	815200	001	Health Reimbursement Arrangements (HRAs) Deposits	X																	
B	815900	001	Other Deposits Payable	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
B	816200	001	Deferred State Aid Revenue	X		X	X	X	X	X					X	X	X				
B	816300	001	Deferred Federal Aid Revenue	X		X	X	X	X	X					X	X	X				
B	816900	001	Other Deferred Revenue	X		X	X	X	X	X	X	X	X	X	X	X	X		X		
B	817000	001	Health Benefit Claims Payable	X				X							X				X		
B	818000	001	Due to Parent Organizations														X				
B	819000	001	Other Fund Liabilities	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		

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												TEACH		SERVICE		PROJECTS		SERVICE		FIDUCIARY		DEBT					
WUFAR				INSTRUCTIONAL FUNDS								FUNDS		FUNDS		FUNDS				FUNDS		FUNDS				GROUP	
TYPE	SHEET	YEAR	STATUS	ACCOUNT TITLE																							
				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	811100	002		Temporary Notes Payable	X																						
B	811200	002		Accounts Payable	X	X	X	X	X	X	X				X	X	X	X	X	X	X	X	X	X			
B	811300	002		Judgments Payable	X	X	X	X	X	X	X				X	X	X	X	X		X	X	X				
B	811400	002		Construction Contracts Payable	X										X	X	X		X								
B	811500	002		Matured Long-Term General Obligation Debt Payable								X	X														
B	811600	002		Payroll Withholdings and Benefits Payable	X	X	X	X	X	X	X				X	X	X	X	X								
B	811700	002		Accrued Temporary Note Interest Payable	X																						
B	811800	002		Accrued Payroll Payable	X	X	X	X	X	X	X				X	X	X	X	X								
B	811900	002		Claimed Vested Benefits Currently Payable	X	X	X	X	X	X	X				X	X	X	X	X								
B	812000	002		Due to Other Funds	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			
B	813000	002		Due to Other Governments	X	X	X	X	X	X	X				X	X	X	X	X	X	X	X	X	X			
B	814000	002		Due to Student Organizations	X	X	X	X	X	X	X							X	X	X	X						
B	815100	002		Self-Funded Premium Deposits	X																						
B	815200	002		Health Reimbursement Arrangements (HRAs) Deposits	X																						
B	815900	002		Other Deposits Payable	X	X	X	X	X	X	X	X	X	X		X	X	X	X	X	X						
B	816200	002		Deferred State Aid Revenue	X		X	X	X	X	X							X	X	X							
B	816300	002		Deferred Federal Aid Revenue	X		X	X	X	X	X							X	X	X							
B	816900	002		Other Deferred Revenue	X		X	X	X	X	X	X	X	X	X	X	X	X	X		X	X	X				
B	817000	002		Health Benefit Claims Payable	X				X									X				X					
B	818000	002		Due to Parent Organizations																X							
B	819000	002		Other Fund Liabilities	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			
B	842100	002		Long-Term Notes Payable																		X	X				
B	842200	002		State Trust Fund Loans Payable																				X			
B	842300	002		Long-Term Bonds Payable																				X			
B	842500	002		Land Contracts Payable																				X			
B	842600	002		Capital Leases Payable																				X			
B	842700	002		TEACH Loans Payable																				X			
B	849000	002		Other Non-Current Liabilities																		X					
Fund Equity - End of Year																											
B	935100	002		Nonspendable Fund Balance	X	X												X	X								
B	935200	002		Nonspendable Fund Balance--Corpus of Permanent Fund		X															X						
B	936110	002		Restricted for Self Insurance	X																						
B	936120	002		Restricted for Contractual Obligations	X	X																					
B	936130	002		Restricted for Unspent Common School Fund Revenues	X																						

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WUFAR														TEACH		SERVICE		PROJECTS				SERVICE		FIDUCIARY			DEBT
BALANCE		YEAR	INSTRUCTIONAL FUNDS							FUNDS		FUNDS		FUNDS				FUNDS		FUNDS			GROUP				
TYPE	SHEET	STATUS	ACCOUNT TITLE	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								