			WISCONSIN SCHOOL FINANCE REPORTING SYSTEM																				
			REPORTED BALANCE SHEET ACCOUNT CODES																				
			REVISION DATE: OCTOBER 15, 2011														FOOD AND						
											DEBT		CAPITAL				COMMUNITY						
									TEACH		SERVICE		PROJECTS			SERVICE		FIDUCIARY				DEBT
	WUFAR			INSTRUCTIONAL FUNDS						FUNDS		FUNDS		FUNDS			FUNDS		FUNDS				GROUP
	BALANCE	YEAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	
TYPE	SHEET	STATUS	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	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	X	X	X	
B	712000	001	Investments	X	X	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			X					
B	713200	001	Accounts Receivable	X	X	X		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	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	X	X	X	
B	715000	001	Due From Other Governments	X	X	X	X	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	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	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	X	X	X	X	
B	811300	001	Judgments Payable	X	X	X	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	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	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	X	X	X	
B	813000	001	Due to Other Governments	X	X	X	X	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	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			
B	816200	001	Deferred State Aid Revenue	X		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	X					
B	816900	001	Other Deferred Revenue	X		X	X	X	X	X	X	X	X	X	X	X	X	X		X	X	X	
B	817000	001	Health Benefit Claims Payable	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	X	X	X	

			WISCONSIN SCHOOL FINANCE REPORTING SYSTEM																				
			REPORTED BALANCE SHEET ACCOUNT CODES																				
			REVISION DATE: OCTOBER 15, 2011														FOOD AND						
												DEBT		CAPITAL			COMMUNITY						
										TEACH		SERVICE		PROJECTS			SERVICE		FIDUCIARY				DEBT
	WUFAR			INSTRUCTIONAL FUNDS						FUNDS		FUNDS		FUNDS			FUNDS		FUNDS				GROUP
	BALANCE	YEAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	
TYPE	SHEET	STATUS	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	48	49	50	80	60	72	73	76	08
B	842100	001	Long-Term Notes Payable																		X		X
B	842200	001	State Trust Fund Loans Payable																				X
B	842300	001	Long-Term Bonds Payable																				X
B	842500	001	Land Contracts Payable																				X
B	842600	001	Capital Leases Payable																				X
B	842700	001	TEACH Loans Payable																				X
B	849000	001	Other Non-Current Liabilities																		X		
Fund Equity - Beginning of Year																							
B	935100	001	Nonspendable Fund Balance	X	X												X	X					
B	935200	001	Nonspendable Fund Balance--Corpus of Permanent Fund		X															X			
B	936110	001	Restricted for Self Insurance	X																			
B	936120	001	Restricted for Contractual Obligations	X	X																		
B	936310	001	Restricted for Debt Refinancing									X	X										
B	936320	001	Restricted for Other Debt Service Retirement									X	X										
B	936500	001	Restricted for Food Service Programs														X						
B	936800	001	Restricted for Elderly Nutrition Programs														X						
B	936900	001	Restricted Fund Balance	X	X	X				X	X			X	X	X		X		X	X	X	
B	937900	001	Committed Fund Balance	X	X												X	X					
B	938900	001	Assigned Fund Balance	X	X												X	X					
B	939900	001	Unassigned Fund Balance	X												X	X	X					
Assets - End of Year																							
B	711000	002	Cash	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
B	712000	002	Investments	X	X	X	X	X			X	X	X	X	X	X	X	X	X	X	X	X	
B	713100	002	Taxes Receivable	X								X	X	X	X			X					
B	713200	002	Accounts Receivable	X	X	X		X	X	X				X	X	X	X	X	X	X	X	X	
B	713300	002	Interest Receivable	X	X	X	X	X				X	X	X	X	X	X	X	X	X	X	X	
B	714000	002	Due From Other Funds	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
B	715000	002	Due From Other Governments	X	X	X	X	X	X	X	X			X	X	X	X	X	X	X	X	X	
B	716100	002	Inventory	X	X	X		X	X								X	X					
B	716400	002	Assets for Resale	X	X	X		X	X									X	X				
B	717000	002	Prepaid Expenses	X	X	X	X	X	X	X	X			X	X	X	X	X	X	X	X	X	
B	719000	002	Other Fund Assets	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
Liabilities - End of Year																							
B	811100	002	Temporary Notes Payable	X																			

			WISCONSIN SCHOOL FINANCE REPORTING SYSTEM																				
			REPORTED BALANCE SHEET ACCOUNT CODES																				
			REVISION DATE: OCTOBER 15, 2011														FOOD AND						
												DEBT		CAPITAL			COMMUNITY						
										TEACH		SERVICE		PROJECTS			SERVICE		FIDUCIARY				DEBT
	WUFAR			INSTRUCTIONAL FUNDS						FUNDS		FUNDS		FUNDS			FUNDS		FUNDS				GROUP
	BALANCE	YEAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	
TYPE	SHEET	STATUS	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	48	49	50	80	60	72	73	76	08
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	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	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	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	
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		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			
B	816200	002	Deferred State Aid Revenue	X		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	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						
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	
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	936310	002	Restricted for Debt Refinancing									X	X										
B	936320	002	Restricted for Other Debt Service Retirement									X	X										

			WISCONSIN SCHOOL FINANCE REPORTING SYSTEM																				
			REPORTED BALANCE SHEET ACCOUNT CODES																				
			REVISION DATE: OCTOBER 15, 2011														FOOD AND						
											DEBT		CAPITAL				COMMUNITY						
										TEACH		SERVICE		PROJECTS			SERVICE		FIDUCIARY				DEBT
	WUFAR			INSTRUCTIONAL FUNDS						FUNDS		FUNDS		FUNDS			FUNDS		FUNDS				GROUP
	BALANCE	YEAR		FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	
TYPE	SHEET	STATUS	ACCOUNT TITLE	10	21	29	91	99	27	23	93	38	39	41	48	49	50	80	60	72	73	76	08
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	
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					