

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS																																						
REPORTED REVENUE ACCOUNT CODES																																						
REVISION 23-24.1 JUNE 2023																																						
										DEBT SERVICE FUNDS		CAPITAL PROJECTS FUNDS				FOOD AND COMMUNITY SERVICE FUNDS		FIDUCIARY FUNDS																				
										TEACH FUNDS																												
ACCT TYPE	WUFAR FUNCTION	WUFAR SOURCE	ACCOUNT TITLE														FD 10	FD 21	FD 29	FD 91	FD 99	FD 27	FD 23	FD 93	FD 38	FD 39	FD 41	FD 46	FD 48	FD 49	FD 50	FD 80	FD 60	FD 72	FD 73	FD 76		
Operating Transfers From Another Fund																																						
R	411000	110	Transfer From General Fund							X	X							X	X			X				X	X											
R	411000	121	Transfer From Special Revenue Fund															X	X							X	X											
R	411000	123	Transfer From TEACH Fund															X	X																			
R	411000	127	Transfer From Special Education Fund	X																																		
R	411000	141	Transfer From Capital Expansion Fund	X																																		
R	411000	149	Transfer From Other Capital Projects Fund															X	X																			
R	411000	150	Transfer From Food Service Fund															X	X																			
R	411000	180	Transfer From Community Service Fund															X										X										
R	411000	193	Transfer From TEACH Cooperative Fund											X																								
R	411000	199	Transfer From Other Cooperatives Fund	X														X	X																			
Indirect Cost Payments From Another Fund																																						
R	418000	121	Transfer From Special Revenue Fund	X																																		
R	418000	127	Transfer From Special Education Fund	X																																		
R	418000	129	Transfer From Other Special Projects Fund	X																																		
R	418000	191	Transfer From CESA Package Fund	X																																		
R	418000	199	Transfer From Other Cooperatives Fund	X																																		
Residual Balance Transfers From Another Fund																																						
R	419000	121	Transfer From Special Revenue Fund	X																																		
R	419000	129	Transfer From Other Special Revenue Fund	X																																		
R	419000	138	Transfer From Non-Referendum Debt Fund	X																																		
R	419000	139	Transfer From Referendum Approved Debt Fund	X																																		
R	419000	141	Transfer From Capital Expansion Fund	X														X	X																			
R	419000	148	Transfer From TIF Capital Improvement Fund	X														X	X																			
R	419000	149	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																																		
Revenue From Local Sources																																						
R	000000	211	Current Property Tax Levy	X														X	X	X					X													
R	000000	212	Levy for Personal Property Tax Chargebacks	X																																		
R	000000	213	Mobile Home Fees (taxes)	X																																		
R	000000	219	Other Taxes	X																																		
R	000000	220	Milwaukee City Paid Debt															X	X																			
R	000000	241	General Tuition - Individual Paid	X																																		
R	000000	242	General Tuition - Private Agency Paid	X																																		
R	000000	244	Payments for Services Provided Local Governments	X																																		
R	000000	246	Special Education Tuition - Individual Paid							X																												
R	000000	247	Special Education Tuition - Private Agency Paid							X																												
R	000000	248	Transportation Fees - Individual Paid	X																																X		
R	000000	249	Transportation Fees - Private Agency Paid	X																																X		
R	000000	251	Food Sales - Pupil																																	X		
R	000000	252	Food Sales - Adults																																	X		
R	000000	253	Food Sales - Elderly																																	X	X	
R	000000	259	Food Sales - Other																																	X	X	
R	000000	262	Supply Resale	X	X	X	X	X	X																										X	X		
R	000000	263	Educational Program Sales	X	X	X	X	X	X																											X		
R	000000	264	Non-Capital Surplus Property Sales	X	X	X	X	X	X																										X	X		
R	000000	271	School Co-Curricular Admissions	X																																		
R	000000	272	Community Service Fees																																		X	
R	000000	279	Other School Activity Income	X	X	X		X	X																											X		
R	000000	280	Earnings - Investments	X	X	X		X		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
R	000000	291	Gifts, fundraising, contributions and development	X	X	X		X	X																											X		
R	000000	292	Student Fees	X																																		

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			INSTRUCTIONAL FUNDS						TEACH FUNDS		DEBT SERVICE FUNDS		CAPITAL PROJECTS FUNDS				FOOD AND COMMUNITY SERVICE FUNDS		FIDUCIARY FUNDS				
ACCT TYPE	WUFAR FUNCTION	WUFAR SOURCE	ACCOUNT TITLE	FD 10	FD 21	FD 29	FD 91	FD 99	FD 27	FD 23	FD 93	FD 38	FD 39	FD 41	FD 46	FD 48	FD 49	FD 50	FD 80	FD 60	FD 72	FD 73	FD 76
R	000000	293	Rentals	X				X											X				
R	000000	294	Textbook Revenue	X																			
R	000000	295	Summer School Revenue	X				X															
R	000000	297	Student Fines	X																			
Inter-District Payments Within Wisconsin																							
R	000000	315	State Aid Transits From Wisconsin Districts - Non Special Education	X		X		X	X	X										X			
R	000000	316	State Aid Transits From Wisconsin Districts - Special Education						X														
R	000000	317	Federal Aid Transits From Wisconsin Districts	X		X		X	X	X										X			
R	000000	341	General Contracted Instruction or Base Cost Tuition--Non Open Enrollment	X				X															
R	000000	343	Charges for Co-Curricular Activities to Wisconsin School Districts	X				X															
R	000000	345	General Base Cost Tuition--Open Enrollment or Tuition Waiver	X																			
R	000000	346	SPED Contracted Instruction or Additional/Excess Cost Tuition--Non Open Enrollment						X														
R	000000	347	Special Education Costs - Open Enrollment Financial Statement						X														
R	000000	348	Transportation Fees From Other Wisconsin School Districts	X		X		X	X											X			
R	000000	349	Payments for Other Services	X		X		X	X											X			
R	000000	381	Medicaid Reimbursements Through Other Wisconsin School Districts	X					X														
R	000000	389	Other Medical Insurance Payments From Wisconsin School Districts	X																			
R	000000	390	Other Payments From Wisconsin School Districts	X		X		X	X										X	X			
Inter-District Payments Outside Wisconsin																							
R	000000	441	General Tuition From School Districts Outside State	X				X															
R	000000	443	Charges for Co-Curricular Activities to Non-Wisconsin School Districts	X				X															
R	000000	446	Special Education Tuition From Non-Wisconsin School Districts						X														
R	000000	448	Transportation Fees From Non-Wisconsin School Districts	X		X		X	X											X			
R	000000	449	Payments for Other Services Provided to Non-Wisconsin School Districts	X		X		X	X											X			
R	000000	490	Other Payments From Non-Wisconsin School Districts	X		X		X	X											X			
Revenue From Intermediate Sources																							
R	000000	512	State Aid (Other Than Special Education) Transited Through CCDEBs	X		X		X	X	X	X									X			
R	000000	513	State Special Education Aid Transited Through CCDEBs						X														
R	000000	514	Federal Aid Transited Through CCDEBs	X		X		X	X														
R	000000	515	State Aid (Other Than Special Education) Transited Through CESAs	X		X	X	X	X	X	X										X		
R	000000	516	State Special Education Aid Transited Through CESAs						X														
R	000000	517	Federal Aid Transited Through CESAs	X		X	X	X	X										X	X			
R	000000	536	Payments From CCDEBs for Special Education Services					X	X														
R	000000	538	Transportation Fees From CCDEBs	X		X		X	X											X			
R	000000	539	Payments for Other Services Provided to CCDEBs	X		X		X	X											X			
R	000000	541	Payments From CESAs for General Instruction Services	X		X	X	X	X											X			
R	000000	543	Payments From CESAs for Co-Curricular Activities	X		X	X	X	X											X			
R	000000	546	Payments From CESAs for Special Education Services						X														
R	000000	548	Transportation Fees From CESAs	X		X	X	X	X											X			

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R	000000	549	Payments for Other Services Provided to CESAs	X		X	X	X	X										X				
R	000000	581	Medicaid Transit From CESAs	X					X														
R	000000	589	Other Medical Insurance Payments From CESAs	X																			
R	000000	590	Other Payments From other Intermediate Units	X		X	X	X	X										X				
Revenue From State Sources																							
R	000000	611	Special Education State Aid						X														
R	000000	612	Transportation State Aid	X																			
R	000000	613	Library (Common School Fund) State Aid	X																			
R	000000	615	Integration Aid - Resident	X																			
R	000000	616	Integration Aid - Non-Resident	X																			
R	000000	617	Food Service State Aid															X					
R	000000	618	Bilingual State Aid	X				X															
R	000000	619	Other State Categorical Aid	X																			
R	000000	621	State Equalization Aid	X																			
R	000000	623	State Special Adjustment Aid	X																			
R	000000	625	High Cost Special Education Aid						X														
R	000000	626	Supplemental Special Education Aid						X														
R	000000	628	High Poverty Aid	X																			
R	000000	629	Other State General Aid	X																			
R	000000	630	State Special Project Grants	X		X		X	X										X				
R	000000	641	General Tuition - State Paid	X																			
R	000000	642	Special Education Tuition - State Paid						X														
R	000000	649	Full Time Open Enrollment Transfer Payments	X																			
R	000000	650	Achievement Gap Reduction (AGR) Aid	X																			
R	000000	660	State Revenue Through Local Governments	X		X		X		X	X						X		X				
R	000000	691	State Tax Exempt Computer Aid	X																			
R	000000	693	School District Consolidation Aid	X																			
R	000000	694	Sparsity Aid	X																			
R	000000	695	Per Pupil Aid	X																			
R	000000	697	Special Education Transition Incentive Grant						X														
R	000000	696	High Cost Transportation Aid	X																			
R	000000	699	Other State Revenue	X		X		X	X	X	X						X		X				
Revenue From Federal Sources																							
R	000000	713	Federal Vocational Education Aid Through DPI	X				X															
R	000000	714	Donated Commodities																X				
R	000000	715	Cash-In-Lieu of Commodities																X				
R	000000	717	Federal Food Service Aid																X				
R	000000	719	Other Federal Aid Through DPI	X		X		X	X											X			
R	000000	721	Federal Impact Aid - Section 8003	X																			
R	000000	722	Federal Impact Aid - Section 8002	X																			
R	000000	723	Federal Impact Aid - Section 8007														X						
R	000000	729	Other Federal Impact Aid	X																			
R	000000	730	Federal Special Projects Aid Through DPI	X		X		X	X										X	X			
R	000000	751	ESEA Title I	X					X											X			
R	000000	770	Federal Aid Received Through Municipalities and Counties	X		X		X	X								X		X				
R	000000	780	Federal Aid Received Through State Agencies Other Than DPI	X		X		X	X								X		X				
R	000000	791	Direct Federal Aid	X		X		X	X								X	X	X				
R	000000	799	Other Federal Revenue	X		X		X	X								X	X	X				
Other Financing Sources																							
R	000000	850	Reorganization Settlement	X																			
R	000000	861	Equipment and Vehicle Sales	X		X			X										X	X			

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R	000000	862	Land and Real Property Sales	X													X	X	X				
R	000000	869	Other Property Sales	X													X	X	X				
R	000000	871	Contracts That Transfer Ownership	X								X	X				X	X	X				
R	000000	873	Long-Term Loans	X								X	X				X						
R	000000	874	State Trust Fund Loans	X								X	X				X						
R	000000	875	Long-Term Bonds									X	X				X						
R	000000	876	Subscription-based IT Agreement Proceeds	X	X	X	X	X	X								X	X	X				
R	000000	877	Land Contracts									X	X				X						
R	000000	878	Leases	X	X	X	X	X	X								X	X	X				
R	000000	879	Premium and Accrued Interest From Debt Refinancing									X	X										
Other Revenue																							
R	000000	951	District Contribution--OPEB and Supplemental Pension Type Benefits																				X
R	000000	952	Plan Member Contributions--OPEB																				X
R	000000	953	District Contribution--Pension																				X
R	000000	954	Plan Member Contributions--Pension																				X
R	000000	955	District Contribution--HRA																				X
R	000000	957	Unrealized Gains on Investments		X							X	X		X		X		X		X	X	
R	000000	959	Other Contributions																				X
R	000000	961	Cash Balance Adjustment	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
R	000000	962	Inventory Balance Adjustment	X	X	X		X	X	X								X	X				
R	000000	964	Insurance Claims and Reimbursements	X					X									X	X				
R	000000	965	Self-Funded Health Benefit Cost Adjustment	X					X														
R	000000	968	Debt Premium and Accrued Interest on Non-Refinancing Debt	X								X	X										
R	000000	969	Other Adjustments	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
R	000000	971	Refund of Prior Year Expense	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
R	000000	972	Property Tax and Equalization Aid Refund	X																			
R	000000	989	Other Medical Service Reimbursements	X																			
R	000000	990	Other Miscellaneous Revenues	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X