

| WAUNAKEE COMMUNITY SCHOOL DISTRICT | | | |
|--|--|---------------------|---------------|
| August 25, 2025 BOARD MEETING | | | |
| FUND BALANCE ACCOUNTING | | | |
| | | | |
| | FUND BALANCE | July 1, 2025 | ACCOUNT |
| <u>FUND</u> | <u>DESCRIPTION</u> | <u>FUND BALANCE</u> | <u>NUMBER</u> |
| 10 | General Fund - Unassigned fund balance | 5,668,628.02 | 939900 |
| 10 | General Fund - Restricted fund balance : Self insurance | 303,586.26 | 936110 |
| 10 | General Fund - Restricted fund balance : Common School Funds | 44,517.47 | 936130 |
| 10 | General Fund - Committed Fund Balance* | 530,234.68 | 937900 |
| 10 | General Fund - Assigned Fund Balance** | 934,214.14 | 938900 |
| | FUND 10 TOTAL | 7,481,180.57 | |
| 21 | Special Projects Funds - Restricted fund balance : Other | 1,361,046.79 | VARIES |
| 30 | Debt Service Funds - Restricted fund balance : Debt service retirement | 7,107,230.05 | 936320 |
| 40 | Capital Projects Funds - Restricted fund balance : Other*** | 43,641,427.95 | 936900 |
| 50 | Food Service Fund - Restricted fund balance: Food service programs | 0.00 | 936500 |
| 73 | Employee Benefit Trust Fund - Restricted fund balance: Other | 9,331,888.70 | 936900 |
| 80 | Community Service Fund - Committed Fund Balance | 85,567.86 | 937900 |
| | Total | 69,008,341.92 | |
| *The purpose of the committed fund balance is to allocate funds committed by the School Board for parking lot replacement/repairs, Warrior Stadium turf replacement, Warrior Pitch turf replacement (new), and band uniform replacement. | | | |
| **The purpose of the assigned fund balance is to allocate funds to allow building/department budgets to carry over unspent funds from one fiscal year to the next. | | | |
| ***The district will be utilizing an additional fund, fund 49, to record the transactions related to the November 2022 referendum. | | | |