

WAUNAKEE COMMUNITY SCHOOL DISTRICT			
September 14, 2026 BOARD MEETING			
FUND BALANCE ACCOUNTING			
	FUND BALANCE	July 1, 2026	ACCOUNT
<u>FUND</u>	<u>DESCRIPTION</u>	<u>FUND BALANCE</u>	<u>NUMBER</u>
10	General Fund - Unassigned fund balance	6,578,769.60	939900
10	General Fund - Restricted fund balance : Self insurance	189,614.43	936110
10	General Fund - Restricted fund balance : Common School Funds	66,002.20	936130
10	General Fund - Committed Fund Balance*	602,109.68	937900
10	General Fund - Assigned Fund Balance**	1,090,065.60	938900
	FUND 10 TOTAL	8,526,561.51	
21	Special Projects Funds - Restricted fund balance : Other	1,262,029.93	VARIES
30	Debt Service Funds - Restricted fund balance : Debt service retirement	2,370,329.09	936320
40	Capital Projects Funds - Restricted fund balance : Other***	14,570,220.13	936900
50	Food Service Fund - Restricted fund balance: Food service programs	0.00	936500
73	Employee Benefit Trust Fund - Restricted fund balance: Other	10,579,121.83	936900
80	Community Service Fund - Committed Fund Balance	63,450.32	937900
	Total	37,371,712.81	
*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.			