

WAUNAKEE COMMUNITY SCHOOL DISTRICT

June 8, 2026 BOARD MEETING

FUND BALANCE ACCOUNTING

<u>FUND</u>	<u>FUND BALANCE DESCRIPTION</u>	<u>July 1, 2025 FUND BALANCE</u>	<u>ACCOUNT 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.