**Revision #22: October 15, 2013:**

**The following ACCOUNT changes have been made** **to the WUFAR manual.**

**Expenditures:**

* Disallow the following residual equity transfers:
	+ 39E 838 419000
	+ 39E 849 419000
	+ 38E 839 419000
	+ 38E 849 419000
* Allow Object 981, *Medicaid Transits to Others*, in Fund 27 to allow for Medicaid Revenues transited to school districts by a fiscal agent of a cooperative
* Added Object 996, *Trust Fund Disbursements—TSA and Other Misc Benefits*, to be used with Function 420000 in Fund 73
* Added Object 998, *Unrealized Losses on Investments*, in Fund 73 only using Function 420000

**Revenues :**

* Disallow the following residual equity transfers:
	+ 38R 139 419000
	+ 39R 138 419000
	+ 49R 138 419000
	+ 49R 139 419000
* Added Source code 957, *Unrealized Gains on Investments*, in Fund 73 only

**Balance Sheet:**

* None

**The following additional modifications were made to the WUFAR manual effective immediately:**

* Fund 44: Remove reference to *ARRA*
* Fund 45: Remove reference to *ARRA*
* Expanded definition for Object 310, *Personal Services*, to be used for conference registration fees
* Expanded definition for Source 292, *Student* *Fees*, that Summer School Fees should be recorded in Source 295
* Amend definition for Source 959, *Other Contributions*, to include TSA contributions which are not included in an actuarial study
* Amend definition for Source 699, *Other State Revenue*, to exclude Project Lead the Way funding
* Expand definition for Source 291, *Gifts, Fundraising, Contributions and Development*, to include payments for *Project Lead the Way*