**Revision #23: April 1, 2014:**

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

**Expenditures:**

Amend Optional Object Account Code 292: *Annuity Payments by District for Former Employees*

Allow Object 310, *Personal Services*, with Function 256700 series (contracted pupil transportation) to allow for contracted special education bus aides

Disallow use of Object 218, *Retirement* *Contribution to Employee Benefit Trust* with Function 291000, *Termination Benefits*

Allow Object 220, *Social Security*, to be used with Function 292000, *Other Retiree Payments*, in Funds 10, 21, 29, 91, 99, 27, 50 and 80 to account for retiree payments subject to Social Security tax

**Revenues :**

Allow Source 517, *Federal Aid Transited through CESAS or Intermediate Sources*, in Fund 50 to allow for transit of Federal Farm to School Grant

Add Source 751, *ESEA Title I*, in Fund 27 to allow for portion of School Improvement Grant revenue to be used for special education costs

**Balance Sheet:**

* None

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

Changed the titles and definitions of the following Function and Source Codes:

 Function 431000: General Contracted Instruction or Base Cost Tuition—Non Open Enrollment

 Function 435000: General Base Cost Tuition—Open Enrollment or Tuition Waiver

Function 436000: SPED Contracted Instruction or Additional/Excess Cost Tuition—Non Open Enrollment

Function 437000: SPED Additional/Excess Cost Tuition—Open Enrollment or Tuition Waiver

Source 341: General Contracted Instruction or Base Cost Tuition—Non Open Enrollment

Source 345: General Base Cost Tuition—Open Enrollment or Tuition Waiver

Source 346: SPED Contracted Instruction or Additional/Excess Cost Tuition—Non Open Enrollment

Source 347: SPED Additional/Excess Cost Tuition—Open Enrollment or Tuition Waiver

Source 349: Payments for Other Services

Expand definition of Object 219 to include annuity payments

Change title of Function 256250 to *District Operated Specialized Transportation*

Change title of Function 256750 to *Contracted Specialized Transportation*

Expand definition of Source 860, *Compensation for Sale or Loss of Fixed Assets*, to clarify that insurance proceeds are recorded in Source 860 even if received in a year subsequent to the year of loss

Expand definition of Source 971, *Refund of Prior Year Expense*, to clarify that insurance proceeds received due to loss are recorded in Source 860 even if received in a year subsequent to the year of loss

Expand definition of Object 971, *Refund Payment*, to include repayments of Medicaid from prior year settlements

Revise definition of Source 780, *Federal Aid Received through the State Agencies Other than DPI*, to include only Medicaid reimbursements related to the current year in Fund 27 and any Medicaid reimbursements for prior year settlements should be recorded in Fund 10.

Expand definition of Object 386, *Payment to CESA*, and Object 310, *Personal Services*, to indicate that payments for conference registration being paid to CESA should be charged to Object 386

Expand definition of Function 179000, *Other Special Needs*, to clarify usage of account for Alternative (and At Risk) Education programs