**Revision #31: April 1, 2018:**

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

**Expenditures:**

 **Allow Object 420, *Apparel*, with Function 219000, *Other Pupil Services***

**Revenues:**

 **None**

**Balance Sheet:**

 **Add account 936130, *Fund Balance Restricted for Unspent Common School Fund Revenues* to account for common school fund revenue received but unspent at fiscal year end**

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

 **Remove discussion regarding *Unsettled Employee Contracts* and references to implemented QEO bargaining agreements**