

Revision #28: October 1, 2016:

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

Expenditures:

Allow Source 515, *State Aid Transited Through a CESA*, in Fund 91

Delete 27E 382 437000, *Payment to WI School District for Special Education Additional Cost/Excess Cost Tuition—Open Enrollment*

Delete Capital Lease Principal and Interest Payments (Objects 678/688) with Function 281000 in Funds 38 and 39

Added Optional Object account 436, *Computers purchased with Common School Fund Aid*

Allow Object 310 Function 230000 in Fund 72 to account for legal costs associated with the Scholarship Trust Fund

Allow Object 940 Function 252000 in Fund 72 to account for fees associated with investment trust accounts

Added Optional Function account 235000, *Charter Authorizer Operating Costs*

Revenues:

Added new Source 695, *Per Pupil Aid*

Added new Source 696, *High Cost Transportation Aid*

Balance Sheet:

None

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

Modify definition for Object 520, *Site Components*, to include reference to Fund 27

Modify definition for Object 530, *Buildings*, to include reference to Fund 27

Modify definition of Fund 21 to remove reference to ‘private parties’.

Modify definition of Fund 49 to remove reference to ‘annual meeting approval’ with respect to recording sale proceeds in Fund 49