

**DRAFT Revision #34: October 2019. Effective immediately for 2019-20:**

**The following ACCOUNT changes are to the allowable SAFR accounts and WUFAR manual (including the matrices).**

**Expenditures:**

1. Create Function 437000, Special Education Excess Cost – Open Enrollment Financial Statement. Allow combination 27 E 382 437000 to account for the excess cost of special education associated with the special education open enrollment financial statement option.
2. Allow combination 27 E 387 438000 to account for the excess cost of special education associated with the special needs scholarship program financial statement option.
3. Add Object 360 to many function combinations in the ancillary funds.
4. Add functions 218100 and 218200 to Fund 10 with the applicable Object combinations for 504 plan expenditures.
5. Add the function and object combination that are in Fund 10 for Social Work (Function 212000) to Funds 21, 29, and 91.
6. Retitle function 213000 as School Counseling.
7. Add additional prescribed local optional codes for select functions as noted below in Appendix 1. Codes are currently required for grant reporting in WISEgrants for 2019-20 and will be required WUFAR codes for 2020-21.

**Revenues:**

1. Create Source 347, Special Education Excess Costs - Open Enrollment Financial Statement. Added combination 27 R 347 000000 to account for the amounts charged to another Wisconsin school district for the excess cost of special education associated with the special education open enrollment financial statement option.
2. Delete Source 711, High Cost Special Education Aid (IDEA portion). (High Cost Special Education no longer has a federally funded component). Also delete references to this aid in the definitions of Object 937.

**Balance Sheet:**

1. Add liability accounts to Fund 46 (matching the list for Fund 41).

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

1. Clarify Object 326, Site Rentals, refers to land space as opposed to building rentals, which should be Object 328.
2. Clarify Object 380s to remove “unless required to be reported elsewhere” for payments to other governmental units for services.
3. Clarify Source 263, Educational Program Sales, to broaden the definition to represent all educational program sales, including projects for vocational education, special education transition, or other similar activities.
4. Function 179000, Other Special Needs, added “Instructional services related to 504 plans”.
5. Elimination of inconsistencies between the matrix and posted vendor file (where there is a conflict, the matrix is considered correct).

Revision #34 will also include the WUFAR changes related to GASB 84 that were released as a pre-revision draft in August 2019. These include:

**Fund 60 only:**

**Expenditures:**

1. Create and Allow Object 997 (Custodial Expenditures) and Function 440000 (Custodial Expenditures)
  - a. Object 997 definition: “Expenditures for which the district is making custodial payments in Fund 60.”
  - b. Function 440000 definition: “Expenditures for which the district is making custodial payments in Fund 60.”
  - c. Local optional codes:
    - i. 441000: Custodial Student Organization Expenditures
    - ii. 442000: Custodial Parent Organization Expenditures
    - iii. 443000: Custodial Post-Secondary Scholarship Expenditures
    - iv. 449000: Other Custodial Expenditures
2. Allow Object 940 with Function 252000 to account for investment costs.
  - a. Amend definition of Object 940 to be “service charges for bank and investment accounts”.
3. Allow Object 310 with Function 230000 to account for investment and/or administrative cost.
4. Allow Object 310 with Function 252000 to account for investment and/or administrative cost.
5. Allow Objects 961, 962, 964, 969, and 971 with Function 492000 for adjustments.

**Revenues:**

1. Allow Sources 263, 279, 280, 291, 961, 969, 971, 990

**Balance Sheet:**

1. Create and Allow Balance Sheet Account 936600 (Fund Balance Restricted for Custodial Funds)
  - a. Account 936600 definition: “This account represents the portion of Fund 60 fund balance that is restricted for custodial funds.”

**Fund 72 only:**

**Expenditures:**

1. Allow Object 310 with Function 252000 to account for investment and/or administrative cost.

## **Fund 10 & 21 only:**

### **Expenditures:**

1. Create and Allow Function 450000 (Post-Secondary Scholarship Expenditures)
  - a. Allow Objects 310, 370, 387, and 389 with Function 450000.
  - b. Function 450000 definition: “Expenditures for which the district is making scholarship payments related to post-secondary education that are not fiduciary. This does not include tuition payments to institutes of higher education for elementary and secondary education expenditures, which should be recorded to Function 431000 or 436000. Post-secondary scholarships paid out of a trust fund should be recorded in Fund 72 to Function 420000. Post-secondary scholarships paid out of a custodial fund should be recorded in Fund 60 to Function 440000.”

### **Other:**

1. Change all references throughout WUFAR from “Agency Fund” to “Custodial Fund”
2. Change title of Fund 73 to “Pension and Other Employee Benefit Trust Funds”.
3. Clarify definitions of Funds 21, 60, 72, 73, and 76 to more closely align with the new GAAP definitions.
4. Change title of Function 420000 to be “Trust Fund Expenditures”
5. Change definition of Balance Sheet Account 8140000 to be “Amounts owed to student organizations. In custodial fund 60, amounts should only be recorded here if the student organization has compelled the district to disburse custodial funds to the student organization directly”.
6. Change definition of Balance Sheet Account 8180000 to be “Amounts owed to parent organizations. In custodial fund 60, amounts should only be recorded here if the parent organization has compelled the district to disburse custodial funds to the parent organization directly”.

## **Appendix 1**

Select WUFAR prescribed local optional functions for 2019-20. Will be WUFAR required for 2020-21. Already required for grant reporting in WISEgrants in 2019-20.

### **212000 SOCIAL WORK**

#### **212100 Social Work Supervision & Coordination**

Activities related to the supervision and coordination of social work by a licensed social work program coordinator.

#### **212200 School Social Work**

Activities related to the provision of social work services to students by a licensed school social worker. Includes services by a licensed school social worker contracted from another agency.

#### **212900 Other Social Work**

Activities related to provision of social work and related services not coded elsewhere. Includes salary and benefits of personnel who support social work and related services but are not licensed as school social workers.

### **213000 SCHOOL COUNSELING**

#### **213100 School Counseling Supervision & Coordination**

Activities related to the supervision and coordination of school counseling services by a licensed school counselor.

#### **213200 School Counseling**

Activities related to the provision of school counseling services to students by a licensed school counselor. Includes services by a licensed school counselor contracted from another agency.

#### **213900 Other School Counseling**

Activities related to provision of school counseling and related services not coded elsewhere. Includes salary and benefits of personnel who support school counseling and related services but are not licensed as school counselors.

### **214000 HEALTH**

#### **214100 Health Supervision & Coordination**

Activities related to the supervision and coordination of health services to students by a licensed school nurse. Does not include coordination of a health education program.

#### **214200 School Nursing**

Activities related to the provision of school nursing and related services by a licensed school nurse. Includes services by a licensed school nurse contracted from another agency.

#### **214400 Attendant Care**

Activities related to the provision of attendant care services for students with disabilities by appropriately licensed individuals.

#### 214900 Other Health

Activities related to provision of health services for students not coded elsewhere. Includes health services provided to students by individuals or contractors outside the duties of a school nurse. Includes salary and benefits of personnel who support school nursing or attendant care but are not licensed for those roles.

#### 215000 PSYCHOLOGY

##### 215100 Psychology Supervision & Coordination

Activities related to the supervision and coordination of psychology services to students by a licensed school psychologist.

##### 215200 School Psychology

Activities related to the provision of psychology and related services by a licensed school psychologist. Includes services by a licensed school psychologist contracted from another agency.

##### 215900 Other Psychology

Activities related to provision of psychology and related services not coded elsewhere. Includes salary and benefits of personnel who support psychology and related services but are not licensed as school psychologists.

#### 223300 SPECIAL EDUCATION SUPERVISION & COORDINATION

##### 223310 Direction of Special Education

Activities related to the supervision and coordination of a special education program by a licensed director of special education.

##### 223390 Other Special Education Supervision & Coordination

Activities related to the supervision and coordination of a special education program not coded elsewhere. Includes clerical support for a special education program.