

WUFAR Revision 21-22.1 (June 2021) changes.

Expenditures:

1. As was outlined last year in WUFAR Revision #34 and detailed in Appendix 1 below, added new detail to the mental health related functions to calculate state categorical aids and grants. We attempted to align the new functions with DPI licenses (and non-licensed).
 - a. Added functions 212100, 212200, 212900, 213100, 213200, 213900, 214100, 214200, 214400, 214900, 215100, 215200, 215900, 223310, 223390.
 - b. Deleted functions 212000, 213000, 214000, 215000, 223300.
 - c. Added to the definition for support attendant care function 214400, "Includes aides assigned to provide non-instructional attendant care on a regular basis. Special education paraprofessionals who provide incidental attendant care as part of their instructional duties are coded to function 159100."
2. Deleted objects related IEP medical services that were previously required for Medicaid auditing but no longer are.
 - a. Object 344, use object 343 in Fund 27.
 - b. Object 346, use object 342 in Fund 27
 - c. Object 390, use the appropriate object 380 in Fund 27
 - d. Local optional object 311. As a local optional, can continue to use if desired.
 - e. Local optional object 418. As a local optional, can continue to use if desired.
3. Deleted objects 676 and 686 related to TEACH board loans that have all been paid off and no longer issued. Note this is different than the TEACH grants currently issued by the DOA.
4. Added object 998, unrealized losses on investments, to funds 21, 49, and 80 as these funds occasionally receive gifts that may have unrealized losses.
5. Changed the combination of object 998, unrealized losses on investments, to be only with function 492000 instead of 420000 for all funds.
6. Added combination 29 E (370 through 389) 431000 as contract instruction is allowed for some federal programs.
7. Deleted the definition for local optional codes for objects 551 and 561. Local optional codes can still be used in these series, but items below a districts capitalization threshold should be recorded to the appropriate 400 series object.
8. Created object 849, transfer to other capital project fund, from funds 10 and 21. This code should only be used when there are incurred capital project expenditures in fund 49 that do not have adequate supporting revenues. This code cannot be used to prefund future capital projects.

9. Added objects 838 and 839, transfers to debt funds, from fund 21.
10. As a result of GASB 87 related to leases the following changes were made:
 - a. modified lease information in the description (and title as applicable) to objects 322, 325, 326, 328, 678, 688.
 - b. created objects 671 and 681 for principal and interest for contracts that transfer ownership
11. Combined the fund 27 chart of accounts and matrix into the one WUFAR chart of accounts and matrix. This means adding the more detailed fund 27 1500000 function level combinations to the WUFAR chart of accounts and matrix.
NOTE: The other fund 27 local optional codes that are used for WISEgrants will remain local optional in the WUFAR chart of accounts and matrix. There is an ongoing project to attempt to better align the WUFAR book with the WISEgrants chart of accounts and to better identify in the WUFAR book which local optional accounts are used in WISEgrants. This will be released in a future WUFAR revision.

Revenues:

1. Deleted sources 718, 752, 760, 762, 763. Federal programs that are no longer active.
2. Deleted source 876 related to TEACH board loans that have all been paid off and no longer issued. Note this is different than the TEACH grants currently issued by the DOA.
3. Added source 957, unrealized gains on investments, to funds 21, 49, and 80 as these funds occasionally receive gifts that may have unrealized gains.
4. Added source 264, non-capital surplus property sales, to funds 21, 91, and 99.
5. Added sources 110 and 121, operating transfers from the general fund and special revenue fund, to fund 49. This code should only be used when there are incurred capital project expenditures in fund 49 that do not have adequate supporting revenues. This code cannot be used to prefund future capital projects.
6. Added source 121, operating transfer from special revenue fund, to funds 38 and 39.
7. As a result of GASB 87 related to leases the following changes were made:
 - a. modified lease information in the description to sources 878.
 - b. created source 871 for contracts that transfer ownership

Balance Sheet:

1. Changed the required reporting level from 937900, 938900, and 939900 to 937000, 938000, and 939000. The 93x900 levels can still be used at a local level if preferred.
2. Deleted 842700 related to TEACH board loan liabilities that have all been paid off and no longer issued.
3. As a result of GASB 87 related to leases the following changes were made:
 - a. Added 780000 Deferred Outflow of Resources
 - b. Added 880000 Deferred Inflow of Resources
 - c. Added 713400 Lease Receivable
 - d. Added 842800 Contracts that Transfer Ownership Payable
 - e. Changed name and description for 842600 to relate to leases
 - f. Added 760000 Right-To-Use Asset

Appendix 1

New required mental health functions:

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 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 COUNSELING

213100 Counseling Supervision & Coordination

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

213200 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 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 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 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 or the coordination of individualized education programs (IEPs) by an appropriately licensed individual. Does not include clerical administration of IEPs.

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.