WDE601 – Annual District Report

2023

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Introduction

The WDE601 is completed by the school district in order to report the district's detailed revenue and expenditure activity for the previous fiscal year as well as any bonds. The information reported by the district in the report is used for adjustments to the WDE100, several state reports including Stat #3, numerous federal reports, Title 1 funding, Impact Aid, Maintenance of Effort, and Food Match. The WDE School Foundation Program and the Department of Audit review the WDE601 to ensure correctness in reporting and perform crosschecks with other School Foundation forms in an effort to ensure consistency in the district's data. The data collected by the Wyoming Department of Education (WDE) is critical and essential to the continual growth of Wyoming's education system.

This guidebook serves as the definitive instruction set for the data contained within the WDE601 Data Collection.

WDE601 Authority

Wyoming Statute § 21-2-203
Wyoming Statute § 21-3-110(a)(v)
Wyoming Statute § 21-13-117(a)(i)
Wyoming Statute § 21-13-101 through Wyoming Statute § 21-13-331
WDE Rules and Regulations, Chapter 8 and 20

Collection Schedule

Collection Window: July 1, 2023 through August 14, 2023

School district personnel may upload data and submit files at any time on any day during the collection window. Due to the financial impact these data have on school districts, please ensure adequate time to complete the collection and review for accuracy, completeness, and sensibility. It is highly recommended each school district load data as early as possible to ensure data can be validated and errors corrected before the due date. **The WDE601 is due August 14, 2023.**

Instructions

The WDE601 is submitted through the State Reporting Manager (SRM). A link to the SRM as well as other useful information can be found on the WDE's Forms Inventory page under the WDE601 Documents tab. The submission process is as follows:

1. Export data from local accounting systems to compile and create three CSV files.
   - i.   WDE601Revenues
   - ii. WDE601Expenditures
   - iii. WDE601BondElections
2. Upload or manually enter data to the SRM.
3. Review errors and warnings.
4. Correct invalid data.
5. Certify and submit the data.

For the CSV file, make sure the names appear exactly the same as they do in the Collection Elements sections and in the same order. Column formats are as follows: Green indicates "Text," Orange indicates "Number with no decimals," and Blue indicates "Number with 2 decimals, no comma."

Collection Elements

Expense File

The expenditure file reports actual cash expenditures that occurred within a given fiscal year. There are 10 fields collected in this file:

- DistrictID – The WDE 7-digit district ID for the reporting district.
- FundGroupCode – A 2-digit identifier used to account for financial resources from various sources.
- FunctionCode – A 4-digit identifier used to describe the activity for which a service or material object is acquired.
- ObjectCode – A 3-digit identifier used to describe the service or commodity obtained as the result of a specific expenditure.
- FundCode - Identifier used to distinguish restricted financial resources. If there is no fund code associated with a particular record, leave the field blank.
- TargetID - The WDE 7-digit school or district ID for the record.
- PaidTo – Name of vendor tuition was paid to. A dropdown list is provided, if vendor is not in the list, contact the collection steward. This is only completed for tuition expenses, otherwise, it's left blank.
- VIN - Vehicle Identification Number. This is only completed if reporting a transportation reimbursable fleet vehicle lease or purchase.
- StudentCount - Number of students related to tuition expense. This is only completed if reporting a tuition expense, otherwise, it's left blank.
- Amount – Amount of the Expenditure.

Revenue File

The revenue file reports actual cash revenue received within a given fiscal year. There are eight fields collected in this file:

- DistrictID – The WDE 7-digit district ID for the reporting district.
- FundGroupCode – A 2-digit identifier used to account for financial resources from various sources.
- RevenueSourceCode – A 5-digit identifier used to distinguish revenue types.
- FundCode - Identifier used to distinguish restricted financial resources. If there is no fund code associated with a particular record, leave the field blank.
- TargetID - The WDE 7-digit school or district ID for the record.
- PaidFrom – Name of vendor tuition was received from. A dropdown list is provided, if vendor is not in the list, contact the collection steward. This is only completed for tuition expenses, otherwise, it's left blank.
- Student Count - Number of students related to tuition revenue. This is only completed if reporting a tuition revenue, otherwise, it's left blank.
- Amount – Amount of the revenue.

Bond Election File

The bond election file reports bond information within a given fiscal year. There are four fields collected in this file:

- DistrictID – The WDE 7-digit district ID for the reporting district.
- ElectionDate – Date of Bond Election.
- Passed – This is a true or false field.
- Amount – Amount.

Transportation

The Reimbursement amount is guided by W.S. 21-13-320. Reimbursable Pupil Transportation Expenditures are reported in the WDE601 Expense file. Data entered for function codes 3510 – Vehicle Operation To, From School and 3520 – Vehicle Operations Activities, and 3530 – Reimbursable Non-Vehicle will be reimbursed.

VINs will be required when reporting expenditures on eligible vehicle purchases and leases. Purchased vehicles are only reported to the WDE once. Leased vehicles are reported each year until the vehicle is paid off. Lease-purchase agreements are limited to a maximum of five years.

Transportation revenues coded to 81991, 81950 & 85320 should use FundCode TRANS in order to be included in the transportation reimbursement.

The MPV actual usage adjustment can be calculated annually or at the five-year mark. This is reported on the WDE100A, not the WDE601. The calculation is the difference of the percentage of student use reported on WDE621B and the percentage of actual student use, multiplied by the amount reimbursed. The resulting amount is entered on the WDE100A as either positive or negative number.

Frequently Asked Questions

1. Who is the contact for content and submission questions/problems?
   a. Trystin Green - 307-777-5808 or trystin.green@wyo.gov

2. Who is the contact for username and password questions/problems?
   a. Susan Williams, (307) 777-6252 or susan.williams@wyo.gov
   b. Elizabeth Foster, (307) 777-7009 or elizabeth.foster@wyo.gov

3. Where is the school district accounting manual?
   a. Located on the School Foundation Program webpage: https://edu.wyoming.gov/for-district-leadership/school-foundation/

4. Where do districts report School Foundation funding?
   a. Revenue: 01 / 83110 / Target / Amount
   b. Expense: 01 / Function / Object / Target / Amount

5. How are audit adjustments reported?
   a. Revenue: 01 / 83111 / Target / Amount (+/-)

6. Where are Cooperative Services Grant from the State reported?
   a. Revenue: 01 / 83360 / Target / Amount
   b. Expense: 01 / Function / Object / Target / Amount

7. What is the coding for retirement contribution reimbursements (WDE109)?
   a. Revenue: 01 / 83291 / Target / Amount
   b. Expense: 01 / Function / Object / Target / Amount
   (Transportation Expense: 01 / 3590 / Object / Target / Amount)

8. Where is tuition revenue from other districts or states reported?
   a. Revenue: 01 / 813xx / Target / Paid From / Student Count / Amount

9. Where do districts report tuition for placed special education students?
   a. Revenue: 01 / 8137x / Target / Paid From / Student Count / Amount
   b. Expense: 01 / 1250 / 371 or 372 / Target / Paid To / Student Count / Amount

10. Where do districts report tuition expenses for placed general education students?
    a. Expense: 01 / 1150 / 371 or 372 / Target / Paid To / Student Count / Amount

11. Where do districts report revenue from other districts for virtual education tuition?
    a. Revenue: 01 / 81321 / Target / Paid From / Student Count / Amount
    b. Expense: 01 / Function / Object / Target / Paid To / Student Count / Amount

12. What are the dual and concurrent enrollment codes?
    a. Revenue: 01 / 81301 – 81310 / Target / Paid From / Student Count / Amount
    b. Expense: 01 / 1135 & 1136 / 37x / Target / Paid To / Student Count / Amount

13. How are student activities reported?
    a. Student run activities will be ran through either Fund 20 or Fund 80 depending on GASB 84 requirements. Work with your auditors.
    b. Expenditures are reported using 14xx function codes using the PAF fund code.
    c. Revenues are reported using 817xx revenue codes using the PAF fund code.
    d. Only student run activities will use the PAF fund code, all others will use the OTHER-LOC fund code.

14. Where do districts report shop trucks for transportation?
    a. Expense: 01 / 3510 / 540 / Target / Amount

15. Where do districts report School Foundation Advance Loan payments?
    a. Principal Payments: 01 / 83191 / Target / Negative amount

16. Where do districts report Instructional Facilitator expenditures?
    a. Expense: 01 / 2215 / Object / Target / Amount

17. Where do districts report bonus and stipend pay to staff?
    a. Use the same function and object the staff's regular pay is coded to.
    b. Expense: 01 / 1110 / 111 / Target / Amount

18. How do districts report expenses and revenue (if applicable) for staff on jury duty?
    a. Salary is coded to the same function and object the staff's regular pay is coded to.
        i. Expense: 01 / 1110 / 111 / Target / Amount
        ii. Revenue: 01 / 81990 / Target / Amount

19. How do districts split vehicle insurance on MPVs that are not 100% student use?
    a. Determine what percentage of miles was applicable to student use and staff use. Then apply that percentage to the insurance premiums.
    b. The reimbursable student portion will be coded to function codes 3510 or 3520 and the non-reimbursable staff portion to function code 3590.

20. Where is major maintenance received through the State per W.S. 21-15-109 reported?
    a. Revenue: 20 / 83170 / MAJ MNT / Target / Amount
    b. Expense: 20 / 3470 / Object / MAJ MNT / Target / Amount

21. Where is other major maintenance funding not received through the State per W.S. 21-15-109 reported?
    c. Revenue: 20 / 83290 / OTHER-ST / Target / Amount
    d. Expense: 20 / 3420 / Object / OTHER-ST / Target / Amount

22. How are National Board Certified Teachers transactions reported?
    a. Revenue: 20 / 83200 / NTL BD CRT / Target / Amount
    b. Expense: 20 / 1xxx's & 2xxx's) / 1xx's or 2xx's / NTL BD CRT / Target / Amount

23. How are returned federal grants reported?
    a. Revenue: 20 / 85000 / Fund Code / Target / Negative Amount

24. Where do districts report special revenue federal grant monies?
    a. Revenue: 20 / 84200 / Fund Code / Target / Amount
    b. Expense: 20 / Function / Object / Fund Code / Target / Amount

25. Is the portion of a school bus purchase reimbursed by Department of Environmental Quality (DEQ) as part of the Diesel Emissions Reduction Act (DERA) reported separately from the transportation reimbursement?
    a. Yes, please see coding below:
        i. Revenue: 20 / DERA / 84200 / Amount
        ii. Expense: 20 / DERA / 3590 / 550 / Amount

26. How are insurance proceeds reported?
    a. Related to reimbursable transportation (fleet vehicles)
        i. 01 / 85320 / TRANS / Target / Amount
    b. Not related to reimbursable transportation (bus barn or staff vehicles)
        i. 01 / 85320 / n/a / Target / Amount

27. Do districts report each COVID-19 federal grants separately?
    a. Yes, each grant should be tracked separately. Please see the Grants tab on the WDE601 Coding Cheat Sheet for each grants coding.

28. Where is capital construction received through the State per W.S. 21-15-111 reported?
    a. Revenue: 30 / 83250 / CAP CON / Target / Amount
    b. Expense: 30 / Function / Object / CAP CON / Target / Amount

29. Is ALL capital construction (including minor capital projects) reported the same?
    a. Funding not through the State per W.S. 21-15-111 is reported:
        i. Revenue: 30 / 83290 / CAP CON / Target / Amount
        ii. Expense: 30 / Function / Object / OTHER-ST / Target / Amount
(Other fund and revenue codes to use depending on funding source could be OTHER-FED (84200), OTHER-LOC (81990), PRIVATE (81920) or SPEC RES (854xx))

30. Where do districts report a new bond issued?
    a. Revenue: 30 / 85111 / Target / Amount
    b. Expense: 30 / Function / Object / Target / Amount
(Report both Revenue and Expense. Do not report Net Revenue only.)

31. Where do districts report costs associated with the issuance of a bond?
    a. Expense: 30/ 6100 / 711 / Target / Amount

32. Where do districts report a bond refunding?
    a. Revenue: 40 / 85112 / OTHER-LOC / Target / Amount
    b. Expense: 40 / 6100 / 730 / OTHER-LOC / Target / Amount
(Report both Revenue and Expense. Do not report Net Revenue only.)

33. Where do districts report bond and interest levies as shown on the County Treasurer's WDE160?
    a. Revenue: 40 / 81200 / OTHER-LOC / Target / Amount

34. What fund code is used to report early retirement obligations that are classified as Debt Service?
    a. Revenue: 40 / Revenue Source Code / RET / Target / Amount
    b. Expense: 40 / Function / Object / RET / Target / Amount

35. How do districts report allowable expenses in Food Service?
    a. Expense: 50 / 4100 / Object / FOOD / Target / Amount

36. How do districts report non-allowable expenses in Food Service?
    a. Expense: 50 / 4190 / Object / FOOD / Target / Amount

37. Where do districts report food service financial assistance from the state funds?
    a. Revenue: 50 / 83200 / OTHER-ST / Target / Amount
    b. Expense: 50 / 4100 / Object / OTHER-ST / Target / Amount

38. Where do districts report supplemental assistance or subsidized food service?
    a. Revenue: 50 / 81615 / FOOD / Target /Amount
    b. Expense: 01 / 4100 / 461 / FOOD / Target / Amount (meal rate below statewide average)

39. How do districts report a transfer of money from the general fund to the food service fund?
    a. Revenue: 50 / 85201 / FOOD / Target / Amount
    b. Expense: 01 / 6200 / 725 / Target / Amount
(This is needed for the FOOD match requirement, don't forget to report this properly)

40. Where do districts report revenues from the Fresh Fruit and Vegetable program (FFVP)?
    a. Revenue: 50 / 84200 / FFVP / Target / Amount
    b. Expense: 50 / Function / Object / FFVP / Target / Amount

41. Where do districts report other enterprise operations not related to the nutrition program?
    a. Revenue: 50 / Revenue Source Code / OTHER-LOC* / Target / Amount
    b. Expense: 50 / 4200 / Object / OTHER-LOC* / Target / Amount
(Depending on funding source, you may also choose fund codes OTHER-ST or OTHER-FED)

Other Reporting Tips

1. Always report to the greatest detail possible, please code the transaction to the school level whenever feasible.
2. Do not use rollup codes (x's on code sheet and in accounting manual).
3. All district operating funds should be reported on the WDE601.
4. Transfers Out:
    a. If using Objects 721-729, then must use Function 6200 or 7300.
    b. If making a transfer-out entry, then record the corresponding transfer-in entry.
5. This is a link to the GMS help site that contains FAQ's, videos, tutorials, etc. for grants and federal emergency funds: https://sites.google.com/wyo.gov/gmshelp/home.