

WUFAR 101

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**WISCONSIN
UNIFORM
FINANCIAL
ACCOUNTING
REQUIREMENTS**

Wisconsin Uniform Financial Accounting Requirements

- Why WUFAR?
 - ✦ We need a consistent system for reporting LEA activity for:
 - reporting purposes (both state and federal);
 - calculating general and categorical aid;
 - determining compliance with federal regulations
 - comparing activity between LEAs.

Wisconsin Uniform Financial Accounting Requirements

- It is a multi-dimensional reporting system that can also be used as an accounting system
- Not required accounting, but required for reporting
- Always used in conjunction with the state Budget and Annual Reports (full and special education)
- Used for LEA internal use in order to track costs

WUFAR Sequence of Dimensions



This sequence is what you would normally see when looking at an expense report.

WUFAR Account Format

Fund

10

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27

“Fund 10” is the fund most typically used for general education costs funded by a combination of local, state and federal funds.

“Fund 27” is the special education and related services funded wholly or in part with state or federal special education aid.

WUFAR Account Format

Fund	Location
10 -- 27	123

“Location” generally denotes buildings or sites such as elementary, middle, high building or district-wide (DPI does not collect this information)

WUFAR Account Format

Fund	Location	Object
10 -- 27	123	300

“Object” identifies the type of cost by category, such as salaries or contracted services.

Types of Objects

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- **Salaries & Fringe (100 / 200 Objects)**
- **Purchased Services (300 Objects)**
- **Non-Capital Objects (400 Objects)**
- **Capital Objects (500 Objects)**
- **Insurance (700 Objects)**
- **Other (900 Objects)**

WUFAR Account Format

Fund	Location	Object	Function
10	123	300	110 000
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27			158 000

“Function” describes the purpose for which a service or materials are acquired.

Types of Functions

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- **Undifferentiated Curriculum – 110000**
- **Regular Curriculum– 120000**
- **Early Childhood – 152000**
- **Speech & Language– 156600**
- **Cross Categorical- 158000**
- **Staff Training – 221300**
- **School Psychologist- 215000**

WUFAR Account Format

Fund	Location	Object	Function	Project
10	123	300	110 000	141
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27			158 000	341

“Project” is designed to identify a funding source. Federal grants have all been assigned a DPI project number. Fund 27 requires a project number for local costs as well as federal costs.

Examples

The salary and fringe benefits of a speech and language teacher charged to **local** costs (but are eligible for state categorical aid).

Fund	Location	Object	Function	Project
27	XXX	100 / 200	156600	011

Examples

The salary and fringe benefits of a reading teacher charged to the Title I grant.

Fund	Location	Object	Function	Project
10	XXX	100 / 200	122000	141

Examples

Travel and hotel costs for special education staff to attend a statewide autism training. The costs will be charged to the IDEA preschool grant.

Fund	Location	Object	Function	Project
27	XXX	300	221 300	347

Examples

The purchase of reading intervention materials that will be used district-wide for all students. The costs will be picked up with local funds.

Fund	Location	Object	Function	Project
10	XXX	400	122000	XXX

WUFAR Use

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- Important to become familiar with WUFAR as account elements are used throughout various applications at DPI.
 - School Financial Services Team – Financial Reports
 - Special Education Team – IDEA Budget Software
 - Title I Team – Title Budget Software

WUFAR Use

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- **Failure to use WUFAR appropriately could result in:**
 - Incorrect calculation of state or federal aid
 - Failure to meet federal regulations such as MOE
 - Single audit findings for failure to track grant expenditures separately (ARRA is a good example)
 - Fiscal Monitoring Findings for failure to track and support grant expenditures.

Technical Assistance

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- WUFAR Document (maintained by School Finance)

http://www.dpi.wi.gov/sfs/pdf/wufar_final.pdf

- Webcast Presentations

- WUFAR - Part 1, 2, and 3

<http://dpimedia.wi.gov/main/Catalog/pages/catalog.aspx?catalogId=25053ab9-20ed-4098-bd9f-749e3308fe28&folderId=dfb60724-d25c-4f70-9011-328dbfc43c43>