# WUFAR 101

## Wisconsin Uniform Financial Accounting Requirements



WISCONSIN DEPARTMENT OF
**PUBLIC INSTRUCTION**
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## Wisconsin Uniform Financial Accounting Requirements (WUFAR)

- It is a multi-dimensional reporting system that can also be used as an accounting system.

- Not required accounting, but required for reporting and claims to the Department of Public Instruction (DPI).

- Always used in conjunction with the state Budget and Annual Reports (full and special education).

- Used for Local Education Agency internal use in order to track costs.

# 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
- State budget building

# Why WUFAR?

**You need a consistent system and common language:**

- Purchasing and expenditures
- Plan and monitor local budgets
- Budget development and decision making authority
- Local budget accountability
- To create local budget / expense history

# WUFAR Sequence of Dimensions

| Fund | Location | Object of Expense | Function | Project |
|------|----------|-------------------|----------|---------|
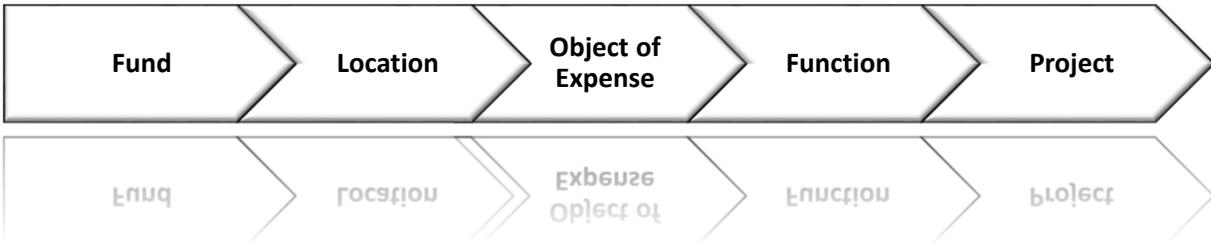
This sequence is what you would normally see when looking at an expense report.

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# WUFAR Account Format

| Fund | Location | Object | Function | Project |
|------|----------|--------|----------|---------|
| XX | XXX | XXX | XXXXXX | XXX |

Most of the commercial software used in districts will display account codes in this order. Local reports may be set up to change the order of the dimensions and include descriptions. In DPI reporting you will see the function number preceding the object or source. DPI reporting does not require location detail.

# WUFAR Account Format

| Fund |
|:---:|
| **10** |

## Fund 10

- **Most typically used for general education costs funded by a combination of local, state, and federal funds.**
- **Day to day operations:**
  - Instructional activities
  - Instructional staff support
  - Pupil support activities
  - Other support activities

# WUFAR Account Format

| Fund |
|:---:|
| **27** |

## Fund 27

- **Used to account for the excess cost of providing special education and related services for students with disabilities.**
- **Separated for Special Education Categorical Aid calculation and IDEA Maintenance of Effort (MOE) calculations.**
- **Also includes school-age parents costs.**

# WUFAR Account Format

| Fund | Location |
|------|----------|
| 10 -- 27 | 123 |

## Location

- **Where?**

- **DPI hasn't generally collected in the past**

- **Used for internal tracking by district**

- **Future and distinct possibility of school-level tracking**

# WUFAR Account Format

| Fund | Location | Object |
|------|----------|--------|
| 10 -- 27 | 123 | 300 |

## Object

**What or Who?**

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

**What** you are buying, or

**Who** you are buying it from

# Types of Objects

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

# WUFAR Account Format

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

## Function

- Why?
- For what area or <u>purpose</u>?
  - 100000 level functions are instructional.
  - 200000 level functions are support services.

# Types of Functions

- **Instruction – 100 000**

  - 110 000  Undifferentiated Curriculum
  - 120 000  Regular Curriculum
  - 130 000  Vocational Curriculum
  - 140 000  Physical Curriculum
  - 150 000  Special Education Curriculum
  - 160 000  Co-curricular Activities
  - 170 000  Other Special Needs

# Types of Functions

- **Support Services – 200 000**

  - 210 000  Pupil Services
  - 220 000  Instructional Staff Services
  - 230 000  General Administration
  - 240 000  School Building Administration
  - 250 000  Business Administration
  - 260 000  Central Services
  - 270 000  Insurance and Judgements

# Types of Functions

**Non-Program Transactions – 400 000**

- 431 000  General Education Contracted Instruction
- 436 000  Special Education Contracted Instruction

**Instructional functions (100 000 series) become 400 000 functions when the instruction is purchased.**

**156 700 – Visual Impairment Teacher Salary / Benefits**

**436 000 – Contracted Visual Impairment Instruction**

# Example: Instructional Function Detail

**110 000  Undifferentiated Curriculum –**

**Teaches two or more curricular areas to the same group of students**

- Language arts / social studies program

- First grade teacher

# Example: Instructional Function Detail

**120 000 Regular Curriculum –**

**Teaches one curricular area**

- 122 000 – English Language
- 124 000 – Mathematics
  - o 124 100 – Algebra
  - o 124 300 – Calculus
  - o 124 600 -- Geometry

# Example: Instructional Function Detail

**Other instructional functions include:**

**136 000 – Vocational Curriculum – Technology Education**

**139 000 – Other Vocational Curriculum**

**171 000 – Culturally / Socially Disadvantaged**

# Example: Instructional Function Detail

150 000 Special Education Curriculum

- **152 000 – Early Childhood**

- **156 000 – Physical / Sensory**

  o 156 100 – Deaf and Hard of Hearing Impairment

  o 156 600 – Speech / Language

- 158 000 – Combined Cost Reporting - Special Education

- 159 000 – Other Special Curriculum

  o 159 100 – Special Education Program Aide

  o 159 200 – Special Education Short Term Sub Teacher

  o 159 300 – Special Education Specialty Teachers

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# Example: Support Services Function Detail

210 000 Pupil Services

- **211 000 – Direction of Pupil Services**

- **212 000 – Social Work**

- **213 000 – Guidance**

- **214 000 – Health**

- **215 000 – Psychological Services**

220 000 Instructional Staff Services

- **221 000 – Improvement of Instruction**

  o 221 300 – Instructional Staff Training

- **223 000 Supervision & Coordination**

  o 223 900 – Other Instructional Staff Supervision and Coordination

256 000 Pupil Transportation

260 000 Central Services

- 264 400 – Non-Instructional Staff Training

# WUFAR Account Format

| Fund | Location | Object | Function | Project |
|:---:|:---:|:---:|:---:|:---:|
| 10<br>--<br>27 | 123 | 300 | 110 000<br>--<br>158 000 | 141<br>--<br>341 |

Project
- **How is it paid for?**
- **Project is designed to identify a funding source.**

# Project Codes

- ## Federal Grants

  o Federal grants have been assigned a DPI project number
  o See Aids Register Codes - https://apps4.dpi.wi.gov/AID/WufarReport

  Aids Register WUFAR Codes:

  | Source | Project | Appn | CFDA / S.S. | Program Title ▲ | Fiscal Contact | Telephone | Email |
  |---|---|---|---|---|---|---|---|
  | 730 | 341 | 241 | 84.027 | IDEA Flow Through Entitlement | Glenn Aumann | (608) 266-3489 | glenn.aumann@dpi.wi.gov |
  | 730 | 348 | 241 | 84.173 | IDEA PreSchool Disc Aid Public | Glenn Aumann | (608) 266-3489 | glenn.aumann@dpi.wi.gov |
  | 730 | 347 | 241 | 84.173 | IDEA VIB Preschool Entitlement Public | Glenn Aumann | (608) 266-3489 | glenn.aumann@dpi.wi.gov |
  | | 251 | 343 | 45.310 | LSTA System Aids Public | Mark Rudman | (608) 267-9187 | mark.rudman@dpi.wi.gov |
  | 730 | 372 | 344 | 84.366 | Math & Science Partner Private Aids | Ryan Egan | (608) 266-1723 | ryan.egan@dpi.wi.gov |
  | 630 | 005 | 235 | 255.952 | Milwaukee Parental Choice Program | Tricia Collins | (608) 266-7475 | tricia.collins@dpi.wi.gov |

## SUBAWARD INFORMATION

| | | |
|---|---|---|
| **DPI Grant Name**<br>IDEA - Flow-through | | |
| **Subrecipient Information**<br>**Agency Name**<br>Alma Center School District | | **Agency Code**<br>270091 |
| **DUNS Name**<br>Alma Center School District | | **DUNS No**<br>184359529 |
| **Amount of Federal Funds Obligated By This Action**<br>$122,684.00 | **Total Amount of Federal Funds Obligated**<br><br>$122,684.00 (7/1/2016) | **Total Approved Cost Sharing or Matching**<br>$0.00 |
| **DPI Contact Information**<br>**Contact Name** *First &Last*<br>Amy Owen | You can also find the project code (along with other pertinent information) on each grant subaward located within WISEgrants. | **Phone** *Area Code/No*<br>(608) 266-1068 |
| **Team**<br>Special Education - Division for Learning Support | | **DPI Grant Number**<br>N/A |
| **DPI Source Code**<br>730 | **DPI Project Code**<br>341 | **Research &Development Grant**<br>☒ No    ☐ Yes |

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# Fund 10 Project Codes

| ESEA | IDEA |
|---|---|
| 141 – Title I-A | 341 – IDEA<br>Coordinated Early Intervening (CEIS) |
| 365 – Title II-A | |
| 391 – Title III-A | 341 – IDEA<br>Title I Schoolwide Set-Aside |
| 381 – Title IV-A | |
| 367 – Title IV-B (21st Century CLC) | 400 – Carl D. Perkins CTE |

# Fund 27 Project Codes

**Fund 27 – Special Education Cost Claims**

<u>ALL</u> special education expenditures must have a project code.

- **Local (IDEA Maintenance of Effort)**

  o 011 – State Special Education Categorical Aid

  o 019 – Non-aidable Special Education Cost

- **Federal**

  o 341 – IDEA Flow-through

  o 347 – IDEA Preschool

# Claiming Costs

- **Expenditure reports sorted by project code are used to collect data necessary to claim grant costs.**

- **Special Education Categorical aid is calculated by the project numbers on the district's PI-1505-SE Special Education Annual Report.**

**PROJECT NUMBERS ARE IMPORTANT**

# Examples

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

| | Where? | What? | Why? | How? |
|---|---|---|---|---|
| **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.

| | Where? | What? | Why? | How? |
|---|---|---|---|---|
| **Fund** | **Location** | **Object** | **Function** | **Project** |
| **10** | **XXX** | **100 / 200** | **122000** | **141** |

# Examples

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

| | Where? | What? | Why? | How? |
|---|---|---|---|---|
| **Fund** | **Location** | **Object** | **Function** | **Project** |
| **27** | **XXX** | **342** | **221300** | **347** |

# Examples

The purchase of reading intervention instructional media that will be used district-wide for all students. The costs will be paid with local funds.

| | Where? | What? | Why? | How? |
|---|---|---|---|---|
| **Fund** | **Location** | **Object** | **Function** | **Project** |
| **10** | **XXX** | **430** | **122000** | **XXX** |

# WUFAR Use

**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.

- Fiscal monitoring findings for failure to track and support grant expenditures.


# WUFAR Use

**Important to become familiar with WUFAR as account elements are used throughout various applications at DPI.**

- School Financial Services Team – Financial Reports

- WISEgrants

- IDEA Maintenance of Effort Reports (now in WISEgrants!)

# Technical Assistance



http://dpi.wi.gov/sfs/finances/wufar/overview

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http://dpi.wi.gov/sfs/finances/wufar/overview

# Technology Changes for 2018-19

WUFAR is being updated for the 2018-19 fiscal year with changes to details around the use of technology.

Revisions are being made to be in compliance with federal reporting requirements.

# Technology Changes for 2018-19

Equipment, Site, and Building Rental will be moved from Capital Objects to Purchased Services:

- Equipment Rental – 550 to

    Rental of Computers and Related Equipment – 322

    Vehicle and Equipment Rental – 325

- Site Rental – 517  to  Site Rental – 326

- Building Rental – 537 to Building Rental – 328

# Technology Changes for 2018-19

- **New Functions**
  - 221 500 – Instruction Related Technology
  - 265 000 – Administrative Technology Services

- **Objects – New and revised**
  - 321 – Technology Related Repairs and Maintenance
  - 360 – Data Process and Coding Services
  - 581 – Technology Related Hardware (Capital)
  - 582 – Technology Software (Capital)

- **480 – Supplies – Technology Related**
  - Changed from Software, Non-Instructional

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# Time to Practice
# WUFAR 101 Scenarios

**(the game)**

# WUFAR Activity

## Instructions

- **Eleven Funding Scenarios**
- **Separate pieces by color**
- **Start with one activity and complete the rest of the row**
- **All pieces will be used**
- **Assume all staff are properly licensed, unless otherwise specified.**

### Instructions

**Activity**

**Fund**

**Object Code**

**Object Name**

**Function Code**

**Function Name**

**Project Code**

**Project Name**