

# WUFAR 101



Federal Funding Conference  
March 2020



# What does WUFAR mean?



# What does WUFAR mean?

**Wisconsin  
Uniform  
Financial  
Accounting  
Requirements**



## **Wisconsin Uniform Financial Accounting Requirements (WUFAR)**

- A multi-dimensional reporting system that can also be used as an accounting system.
- Not required for 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), as well as ESSA School Level Reporting.
- Can be used for Local Education Agency (LEA) internal use in order to track costs.

## Why WUFAR?

**DPI needs a uniform 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

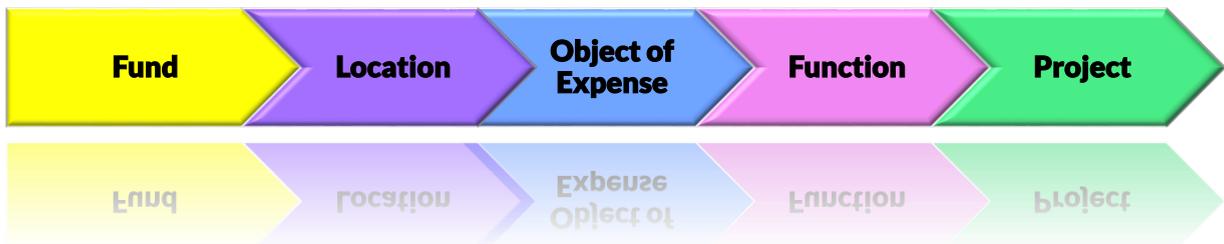
## Why WUFAR?

**LEAs need a consistent system and common language for:**

- ❖ Purchasing and expenditures
- ❖ Planning, creating, and monitoring local budgets and expenses
- ❖ Budget development and decision making authority
- ❖ Local budget accountability

# WUFAR Sequence of Dimensions

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



# WUFAR Account Format

<u>Fund</u>	<u>Location</u>	<u>Object</u>	<u>Function</u>	<u>Project</u>
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.

# 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.

## WUFAR Account Format

Fund	Location
10 - 27	123

### Location

- ❖ Where?
- ❖ DPI generally has not collected in the past.
- ❖ Can be used for internal tracking by district, including school level reporting.

## 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 & Benefits (100 / 200 Objects)
- ❖ Purchased Services (300 Objects)
- ❖ Non-Capital Objects (400 Objects)
- ❖ Capital Objects (500 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 purpose?
  - 100 000-level functions are instructional.
  - 200 000-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

## 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
  - 124 100 - Algebra
  - 124 300 - Calculus
  - 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

158 000 – Cross Categorical - SE

156 000 – Physical / Sensory

159 000 – Other Special Curriculum

- ❖ 156 100 – Deaf & Hard of Hearing
- ❖ 156 200 – Homebound
- ❖ 156 600 – Speech / Language
- ❖ 156 700 – Visually Impaired

- ❖ 159 100 – Special Education Program Aide
- ❖ 159 200 – Special Education Short Term Subs
- ❖ 159 300 – Special Education Specialty Teachers

## Types of Functions

### Non-Program Transactions – 400 000s

- ❖ 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 for Visual Impairment Teacher Salary / Benefits



436 000 for Contracted Visual Impairment Instruction

## 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
  - 221 300 – Instructional Staff Training
- ❖ 223 000 – Supervision & Coordination
  - 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 - 27	123	300	110 000 - 158 000	141 - 341

## Project

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

# Project Codes

Federal grants have been assigned a DPI project number

- ❖ Aids Register WUFAR Codes - <https://apps6.dpi.wi.gov/AID/WufarReport>

Aids Register WUFAR Codes:

Export to Excel							
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	<a href="mailto:glenn.aumann@dpi.wi.gov">glenn.aumann@dpi.wi.gov</a>
730	348	241	84.173	IDEA PreSchool Disc Aid Public	Glenn Aumann	(608) 266-3489	<a href="mailto:glenn.aumann@dpi.wi.gov">glenn.aumann@dpi.wi.gov</a>
730	347	241	84.173	IDEA VIB Preschool Entitlement Public	Glenn Aumann	(608) 266-3489	<a href="mailto:glenn.aumann@dpi.wi.gov">glenn.aumann@dpi.wi.gov</a>
730	251	343	45.310	LSTA System Aids Public	Mark Rudman	(608) 267-9187	<a href="mailto:mark.rudman@dpi.wi.gov">mark.rudman@dpi.wi.gov</a>
730	372	344	84.366	Math & Science Partner Private Aids	Ryan Egan	(608) 266-1723	<a href="mailto:ryan.egan@dpi.wi.gov">ryan.egan@dpi.wi.gov</a>
630	005	235	255.952	Milwaukee Parental Choice Program	Tricia Collins	(608) 266-7475	<a href="mailto:tricia.collins@dpi.wi.gov">tricia.collins@dpi.wi.gov</a>

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

Fund 10 Project Codes	
ESEA	IDEA
141 - Title I-A	341 - IDEA Coordinated Early Intervening (CEIS)
365 - Title II-A	
391 - Title III-A	341 - IDEA Comprehensive CEIS (CCEIS)
381 - Title IV-A	
360 - Wisconsin Charter Schools Program	341 - IDEA Title I Schoolwide Set-Aside
400 - Carl D. Perkins CTE	

## Fund 27 Project Codes

Local	Federal
011 – State Special Education Categorical Aid	341 – IDEA Flow-through
019 – Non-aidable Special Education Cost	347 – IDEA Preschool

**ALL special education expenditures must have a project code.**

## 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 local costs (but are eligible for state categorical aid).

	Where?	What?	Why?	How?
<b>Fund</b>	<b>Location</b>	<b>Object</b>	<b>Function</b>	<b>Project</b>
<b>27</b>	<b>XXX</b>	<b>100 / 200</b>	<b>156600</b>	<b>011</b>

## Examples

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

	Where?	What?	Why?	How?
<b>Fund</b>	<b>Location</b>	<b>Object</b>	<b>Function</b>	<b>Project</b>
<b>10</b>	<b>XXX</b>	<b>100 / 200</b>	<b>122000</b>	<b>141</b>

## 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?
<b>Fund</b>	<b>Location</b>	<b>Object</b>	<b>Function</b>	<b>Project</b>
<b>27</b>	<b>XXX</b>	<b>342</b>	<b>221300</b>	<b>347</b>

## 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?
<b>Fund</b>	<b>Location</b>	<b>Object</b>	<b>Function</b>	<b>Project</b>
<b>10</b>	<b>XXX</b>	<b>430</b>	<b>122000</b>	<b>XXX</b>

# Examples

The purchase of math learning software 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	362	124000	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

It is 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



# Technical Assistance

**Accounting, Auditing & Financial Management**

- Aid Payments
- Aid Register
- Audit Requirements
- Budgeting
- CESA Annual Report Information
- County Children with Disability Education Board
- Debt Reporting
- Funds
- Property Value

SCHOOL FINANCIAL SERVICES / ACCOUNTING, AUDITING & FINANCIAL MANAGEMENT  
/ WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS (WUFAR)

## Wisconsin Uniform Financial Accounting Requirements (WUFAR)

### Overview

The Wisconsin Uniform Financial Accounting Requirements (WUFAR) manual presents a uniform financial and accounting structure for public elementary and secondary schools in the state of Wisconsin. It replaces the Wisconsin Elementary and Secondary School Accounting System (WESSAS) Handbook last updated in July, 1992.

The chart of accounts listing included in the WUFAR is effective as of

DPI's WUFAR Website: <http://dpi.wi.gov/sfs/finances/wufar/overview>

# Technical Assistance

Wisconsin Uniform  
Financial Accounting  
Requirements (WUFAR)

Accounting Issues &  
Coding Examples

WUFAR for CESA

WUFAR Presentations

Software Vendor Site

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

## The 2019-20 WUFAR

### The WUFAR Book

- [WUFAR Revision #34](#) - October 24, 2019
- [WUFAR Revision #34](#) - October 24, 2019
- [Summary of WUFAR Revision #34 Changes](#) - October 24, 2019

### The WUFAR Matrices

- [Expenditure Account Classifications](#) - October 24, 2019
- [Revenue Account Classification](#) - October 24, 2019
- [Balance Sheet Account Classifications](#) - October 24, 2019
- [Fund 27 - Special Education](#) - October 31, 2019

# Practice Time

# 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

## Categories

- Activity
- Fund
- Object Code
- Object Name
- Function Code
- Function Name
- Project Code
- Project Name

