

WUFAR 101

Wisconsin Uniform Financial Accounting Requirements



Federal Funding Conference
February 2021



What is WUFAR?



- ❖ A multi-dimensional reporting system that can also be used as an accounting system by the Local Education Agency (LEA).
- ❖ Not required for accounting, but required for reporting and claims to DPI.
- ❖ Always used in conjunction with the state Budget and Annual Reports (full and special education), as well as ESSA School Level Reporting.

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

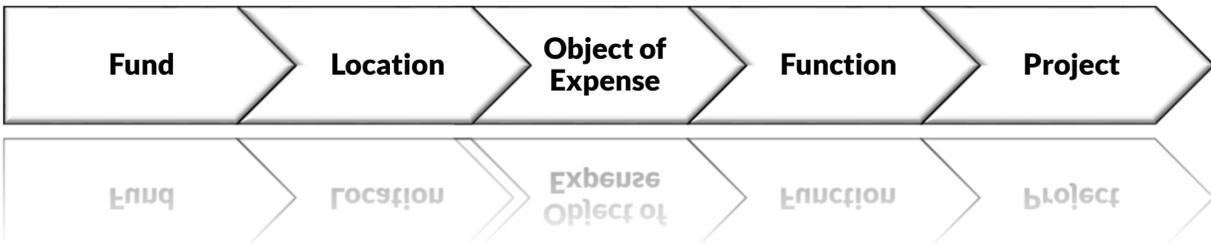
Why WUFAR?

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 commercial software 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, the function number is listed before the object.

WUFAR Account Format

Fund

10

Fund 10

- ❖ Typically used for general education costs funded by a combination of local, state and federal funds.
- ❖ Day-to-day operations
 - General Education Instructional staff
 - General Instructional activities
 - Pupil Services staff
 - Pupil Transportation

WUFAR Account Format

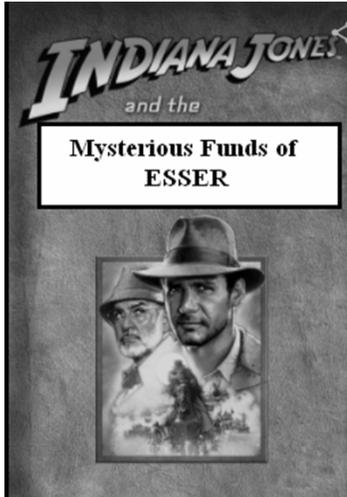
Fund

27

Fund 27

- ❖ Used to account for the excess cost of providing special education and related services for students with IEPs.
- ❖ Separated for State Special Education Categorical Aid calculation and IDEA Maintenance of Effort (MOE) calculations.

WUFAR Account Format



If you have worked on the ESSER grant in WISEgrants, you may have come across these additional Funds:

- Fund 50 – Food Service
- Fund 80 – Community Service Fund

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 the LEA, 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)

Coding Technology/Internet costs

- Purchased Service or Non-Capital Object?
- Any costs you pay a recurring fee or purchase a license from a vendor for should be coded under purchased services (costs for WIFI/hotspots, or online learning subscriptions).
- Code items under non-capital if they are one-time, outright, purchases (i.e. purchasing technology supplies such as routers, computing devices).

WUFAR Account Format

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

218 000 – Therapy

- ❖ 218 100 – Occupational Therapy
- ❖ 218 200 – Physical Therapy

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

COVID - 19 Specific Functions (ESSER/GEER)

Technology/Virtual Schooling

- ❖ 221500 - Instruction Related Technology
- ❖ 221900 - Other Improvement of Instruction

Sanitization and Building Adjustments

- ❖ 253000 - Operation

Food Service

- ❖ 257200 - Food Preparation and Dispensing (Fund 50)

WUFAR Account Format

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

Project

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

Project Codes

All Federal grants have been assigned a DPI project code

❖ 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	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
730	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 IDEA - Flow-through			
Subrecipient Information			Agency Code
Agency Name Alma Center School District			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	You can also find the project code (along with other pertinent information) on each grant subaward located within WISEgrants.		Phone Area Code/No
Contact Name <i>First & Last</i> Amy Owen			(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	CARES
141 - Title I-A	341 - IDEA Coordinated Early Intervening (CEIS)	160 - Elementary and Secondary Emergency Relief Fund (ESSER)
365 - Title II-A		
391 - Title III-A	341 - IDEA Comprehensive CEIS (CCEIS)	162 - Governor's Emergency Education Relief Fund (GEER)
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
	347 - IDEA Preschool
019 - Non-aidable Special Education Cost	160 - ESSER
	162 - GEER
ALL special education expenditures must have a project code.	

WUFAR MANUAL

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

Examples

The salary and benefits of a Speech and Language teacher charged to local 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 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

Examples

West Salem contracts with La Crosse Sch Dist for a portion of their Orientation and Mobility teacher's time and will pay for the cost with IDEA flow-through funds.

	Where?	What?	Why?	How?
Fund	Location	Object	Function	Project
27	XXX	382	436000	341

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.

Technical Assistance

The screenshot shows the 'Accounting, Auditing & Financial Management' section of the DPI's WUFAR website. The main heading is 'Wisconsin Uniform Financial Accounting Requirements (WUFAR)'. Below this is an 'Overview' section with an icon of an open book and text stating: '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.' A partial sentence at the bottom reads '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>