

# WUFAR 101

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**WISCONSIN  
UNIFORM  
FINANCIAL  
ACCOUNTING  
REQUIREMENTS**



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## 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

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## 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 and claims to DPI.
- 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.

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## WHY WUFAR?

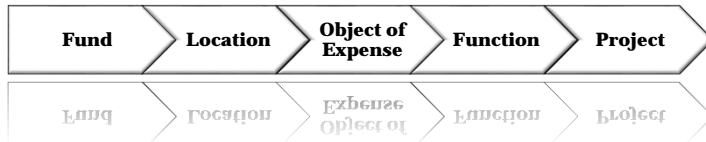
You need a consistent system and common language:

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

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## WUFAR Sequence of Dimensions

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

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## WUFAR Account Format

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**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

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## WUFAR Account Format

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<b>Fund</b>	<b>Location</b>	<b>Object</b>	<b>Function</b>	<b>Project</b>
<b>XX</b>	<b>XXX</b>	<b>XXX</b>	<b>XXXXXX</b>	<b>XXX</b>

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.

Activity and Ledger printouts are used to build and manage budgets

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## WUFAR Account Format

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**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 Parent costs.

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## WUFAR Account Format

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Fund	Location
<b>10</b>	<b>123</b>
--	
<b>27</b>	

### Location

- Where?
- DPI doesn't generally collect
- Used for internal tracking by district
- Future possibility of school level tracking

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## 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)

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## WUFAR Account Format

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Fund	Location	Object
<b>10</b>	<b>123</b>	<b>300</b>
--		
<b>27</b>		

### Object

- What?

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

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## WUFAR Account Format

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Fund	Location	Object	Function
<b>10</b>	<b>123</b>	<b>300</b>	<b>110 000</b>
--			--
<b>27</b>			<b>158 000</b>

### Function

- Why?
- For what area or purpose?

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

- 100000 level functions are instructional
- 200000 level functions are support services

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## Types of Functions

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### 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

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## Types of Functions

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### Non-Program Transactions – 400 000

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

Instructional functions (100 000 series) flip to a 400 000 function when the instruction is purchased.

156 700 – Visual Impairment Teacher Salary / Benefits  
436 000 – Contracted Visual Impairment Instruction

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## Types of Functions

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### 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

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## Example - Instructional Function Detail

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### 110 000 Undifferentiated Curriculum

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

- ✦ Language arts/social studies program
- ✦ First grade teacher

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## Example - Instructional Function Detail

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### 120 000 Regular Curriculum

Teaches one curricular area

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

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## Example - Instructional Function Detail

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### 150 000 Special Education Curriculum

- 152 000 – Early Childhood
- 156 000 – Physical/Sensory
  - ✦ 156 100 – Deaf and Hard of Hearing Impairment
  - ✦ 156 600 – Speech/Language
- 159 000 – Other Special Curriculum
  - ✦ 159 100 – Special Education Program Aide
  - ✦ 159 200 – Special Education Short Term Sub Teacher
  - ✦ 159 300 – Special Education Specialty Teachers

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## Example - Instructional Function Detail

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Other instructional functions include:

136 000 – Vocational Curriculum - Technology Education

139 000 – Other Vocational Curriculum

171 000 – Culturally/Socially Disadvantaged

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## Example - Support Services Function Detail

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### 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 – Staff Training

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# 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.

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## 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 *First & Last*  
Amy Owen  
Phone Area Code/No  
(608) 266-1068

You can also find the project code (along with other pertinent information) on each grant subaward located within WISEgrants.

Team  
Special Education - Division for Learning Support

DPI Grant Number  
N/A

DPI Source Code  
730

DPI Project Code  
341

Research & Development Grant  
 No  Yes

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# Project Codes

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## Federal Grants

- Federal grants have been assigned a DPI project number
- See Aids Register Codes  
(<http://dpi.wi.gov/sfs/finances/aids-register/aids-register-coding>)

AIDS REGISTER CODING LIST OF FEDERAL AND STATE PROGRAMS ADMINISTERED THROUGH DPI  
Last updated: February 3, 2017

Source	Project	Agency	State ID No.	CFDA#	Program Title	Fiscal Contact	Telephone	E-mail address
730	341	261	88 027	IDEA FLOW THROUGH ENTITLEMENT	Anju Chhetri, Accountant	(608) 267-9187	anju.chhetri@dpi.wi.gov	
730	342	261	88 027	IDEA DISCRETIONARY	Glenn Aumann, Accountant	(608) 266-3489	glenn.aumann@dpi.wi.gov	
730	342	344	88 027	IDEA DISCRETIONARY PRIVATE	Glenn Aumann, Accountant	(608) 266-3489	glenn.aumann@dpi.wi.gov	
730	347	261	88 113	IDEA PRESCHOOL ENTRILEMENT	Anju Chhetri, Accountant	(608) 267-9187	anju.chhetri@dpi.wi.gov	
730	348	261	88 113	IDEA PRESCHOOL DISCRETIONARY COEB	Glenn Aumann, Accountant	(608) 266-3489	glenn.aumann@dpi.wi.gov	
730	349	261	88 323	IDEA STATE PERSONNEL DEVELOPMENT GRANT SPDO	Anju Chhetri, Accountant	(608) 267-9187	anju.chhetri@dpi.wi.gov	
730	349	344	88 323	IDEA STATE PERSONNEL DEVELOPMENT GRANT SPDO PRIVATE	Anju Chhetri, Accountant	(608) 267-9187	anju.chhetri@dpi.wi.gov	
730	360	261	88 262	TITLE I-B CHARTER SCHOOLS FEDERAL AID	Alan Vining, Accountant	(608) 266-2429	alan.vining@dpi.wi.gov	
730	361	261	88 367	TITLE IA DISCRETIONARY TEACHER PROFESSIONAL TRAINING	Jacqueline Jordan, Accountant	(608) 267-9134	jacqueline.jordan@dpi.wi.gov	
730	365	261	88 367	TITLE IA FORMULA TEACHER AND PRINCIPAL TRAINING	Jacqueline Jordan, Accountant	(608) 267-9134	jacqueline.jordan@dpi.wi.gov	
730	366	261	88 367	TITLE IA TRANSFER OF AID TO TITLE I-A	Jacqueline Jordan, Accountant	(608) 267-9134	jacqueline.jordan@dpi.wi.gov	
730	367	261	88 287	TITLE IV-B 21st CENTURY COMMUNITY LEARNING CENTERS	Ryan Egan, Accountant	(608) 266-1723	ryan.egan@dpi.wi.gov	
730	367	344	88 287	TITLE IV-B 21st CENTURY COMMUNITY LEARNING CENTERS PRIVATE	Ryan Egan, Accountant	(608) 266-1723	ryan.egan@dpi.wi.gov	
730	368	261	88 268	TITLE II-B RURAL EDUCATION INITIATIVE	Glenn Aumann, Accountant	(608) 266-3489	glenn.aumann@dpi.wi.gov	
730	370	261	88 282	TITLE I-B CHARTER SCHOOLS NON INSTRUMENTALITY	Alan Vining, Accountant	(608) 266-2429	alan.vining@dpi.wi.gov	
730	371	261	88 268	TITLE II-B IMMIGRANT EDUCATION	Glenn Aumann, Accountant	(608) 266-3489	glenn.aumann@dpi.wi.gov	
730	372	261	88 366	TITLE I-B MATH AND SCIENCE PARTNERSHIPS	Ryan Egan, Accountant	(608) 266-1723	ryan.egan@dpi.wi.gov	
730	376	261	10 582	USDA FFAP PUBLIC AID OCTOBER	Jacqueline Jordan, Accountant	(608) 267-9134	jacqueline.jordan@dpi.wi.gov	
730	376	344	10 582	USDA FFAP PRIVATE AID OCTOBER	Jacqueline Jordan, Accountant	(608) 267-9134	jacqueline.jordan@dpi.wi.gov	
730	391	261	88 365	TITLE II-ENGLISH LANGUAGE ACQUISITION FORMULA	Glenn Aumann, Accountant	(608) 266-3489	glenn.aumann@dpi.wi.gov	
730	521	261	10 579	CH SCHOOL FOOD EQUIPMENT GRANT PUBLIC	Jacqueline Jordan, Accountant	(608) 267-9134	jacqueline.jordan@dpi.wi.gov	

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# Fund 10 Project Codes

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## ESEA

- 141 - Title I-A
- 365 - Title II-A
- 391 - Title III-A
- 367 - Title IV-B  
(21st Century CLC)

## IDEA

- 341 - IDEA  
Coordinated Early  
Intervening (CEIS)
- 341 - IDEA Title I  
Schoolwide Set-  
Aside

400 - Carl D. Perkins - 400

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## Fund 27 Project Codes

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### Fund 27 – Special Education Cost Claims

ALL special education expenditures must have a project code.

- Local (IDEA Maintenance of Effort)
  - 011 - State Special Education Categorical Aid
  - 019 - Non-aidable Special Education Cost
- Federal
  - 341 - IDEA Flow-through
  - 347 - IDEA Preschool

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## Examples

The salary and fringe 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
<b>27</b>	<b>XXX</b>	<b>100 / 200</b>	<b>156600</b>	<b>011</b>

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## Claiming Costs

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- 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**

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## 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
<b>10</b>	<b>XXX</b>	<b>100 / 200</b>	<b>122000</b>	<b>141</b>

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## 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>

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

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## 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>

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## 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
- WISEgrants
- IDEA Maintenance of Effort reports

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## Technical Assistance

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### 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

Recording Wisconsin

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

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

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# Time to Practice WUFAR 101 Scenarios (the game)

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