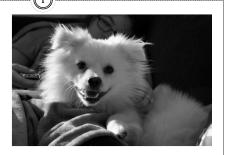
### **WUFAR 101**

WISCONSIN
UNIFORM
FINANCIAL
ACCOUNTING
REQUIREMENTS



Wisconsin Department of Public Instruction

### <u>Wisconsin Uniform Financial</u> <u>Accounting Requirements</u>

- 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).
- o Used for LEA internal use in order to track costs.

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### WHY WUFAR?

We need a consistent system for reporting LEA activity for:

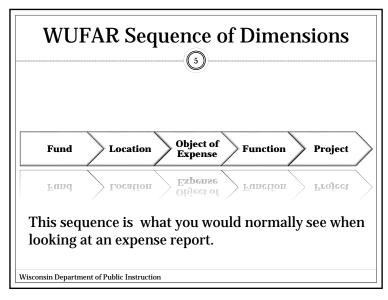
- o Reporting purposes (both state and federal)
- o Calculating general and categorical aid
- o Determining compliance with federal regulations
- o Comparing activity between LEAs
- o State budget building

Wisconsin Department of Public Instruction

### WHY WUFAR?

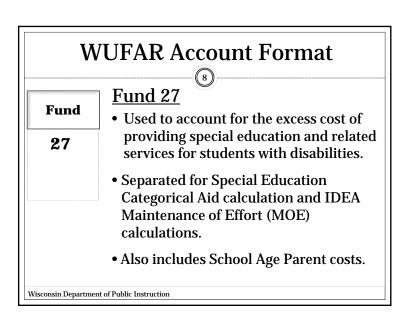
You need a consistent system and common language:

- o Purchasing and expenditures
- ${\bf o}$  Plan and monitor local budgets
- o Budget development and decision making authority
- ${\color{gray} \bullet \, Local \, budget \, accountability} \\$
- ${\bf o}$  To create local budget / expense history



WUFAR Account Format						
Fund	Location	Object	Function	Project		
XX	XXX	XXX	XXXXXX	XXX		
		order. Local	sed in districts wi reports may be se s and include desc	et up to		

### 



# Fund Location Fund Location • Where? • DPI doesn't generally collect • Used for internal tracking by district • Future possibility of school level tracking Wisconsin Department of Public Instruction

### 

### Types of Objects Salaries & Fringe (100 / 200 Objects) Purchased Services (300 Objects) Non-Capital Objects (400 Objects) Capital Objects (500 Objects)

• Other (900 Objects)

• Insurance (700 Objects)

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WUFAR Account Format					
Fund	Location	Object	Function	Function Why?	
10	192	300	110 000		

 Fund
 Location
 Object
 Function
 Function
 •Why?

 10
 123
 300
 110 000
 • For what area or purpose?

 27
 158 000
 purpose?

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

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

### **Types of Functions**



### **Instruction – 100 000**

- 0110 000 Undifferentiated Curriculum
- 0120 000 Regular Curriculum
- 0130 000 Vocational Curriculum
- 0140 000 Physical Curriculum
- 0150 000 Special Education Curriculum
- 160 000 Co-curricular Activities
- 0170 000 Other Special Needs

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### **Types of Functions**



### Support Services – 200 000

- o 210 000 Pupil Services
- o 220 000 Instructional Staff Services
- o 230 000 General Administration
- $\circ\,240\,\,000\ \ \, School\,\,Building\,\,Administration$
- $\circ\,250\,\,000\quad Business\,Administration$
- o 260 000 Central Services
- $\circ\,270\,\,000\quad Insurance\ and\ Judgements$

Wisconsin Department of Public Instruction

### **Types of Functions**



### Non-Program Transactions – 400 000

- o 431 000 General Education Contracted Instruction
- o 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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### **Example - Instructional Function Detail**



### 110 000 Undifferentiated Curriculum

Teaches two or more curricular areas to the <u>same</u> group of students.

- ▼ Language arts/social studies program
- × First grade teacher

### **Example - Instructional Function Detail**



### 120 000 Regular Curriculum

Teaches one curricular area

- $\circ$  122 000 English Language
- 0124 000 Mathematics
  - ×124 100 Algebra
  - ×124 300 Calculus
  - ×124 600 Geometry

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### **Example - Instructional Function Detail**



### Other instructional functions include:

136 000 – Vocational Curriculum - Technology Education

139 000 - Other Vocational Curriculum

171 000 - Culturally/Socially Disadvantaged

Wisconsin Department of Public Instruction

### **Example - Instructional Function Detail**



### 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 - Support Services Function Detail**



### 210 000 Pupil Services

- $\circ\,211~000~$  Direction of Pupil Services
- $\circ$  212 000 Social Work
- 213 000 Guidance
- $\circ$  214 000 Health
- 215 000 Psychological Services

### 220 000 Instructional Staff Services

- ${\rm \circ\,} 221\,000-Improvement\,of\,Instruction$ 
  - ×221 300 − Staff Training

### **WUFAR Account Format**

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

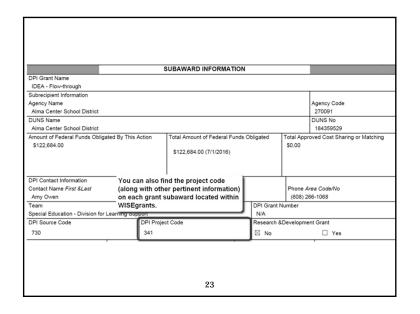
### **Project**

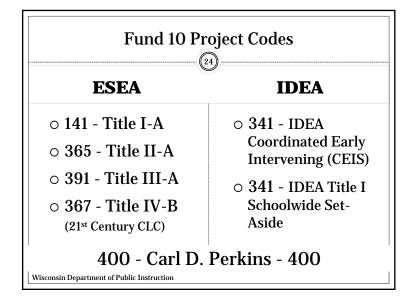
- How is it paid for?
- Project is designed to identify a funding source.

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### **Fund 27 Project Codes**



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

Wisconsin Department of Public Instruction

**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		
27	XXX	100 / 200	156600	011		
Wisconsin Department of Public Instruction 27						

### **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**

Wisconsin Department of Public Instruction

### **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
Wisconsin Departm	ent of Public Instruction	28		

### **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			
Wisconsin Department of Public Instruction 29							

### 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			
Wisconsin Department of Public Instruction 30							

### **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.

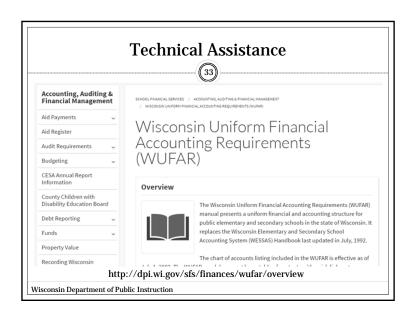
Wisconsin Department of Public Instruction

### **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



## Time to Practice WUFAR 101 Scenarios (the game)