

# WUFAR 101

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## WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS

Wisconsin Department of Public Instruction

## 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
- 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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## Wisconsin Uniform Financial Accounting Requirements

### ○ 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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## 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	<u>Fund 10</u>
<b>10</b>	<ul style="list-style-type: none"> <li>• Most typically used for general education costs funded by a combination of local, state and federal funds.</li> <li>• Day to day operations                             <ul style="list-style-type: none"> <li>• Instructional activities</li> <li>• Instructional staff support</li> <li>• Pupil support activities</li> <li>• Other support activities</li> </ul> </li> </ul>

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## WUFAR Account Format

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Fund	<u>Fund 27</u>
<b>27</b>	<ul style="list-style-type: none"> <li>• Used to account for the excess cost of providing special education and related services for students with disabilities</li> <li>• Separated for Special Education Categorical Aid calculation and IDEA Maintenance of Effort (MOE) calculations</li> <li>• Also includes School Age Parent costs</li> </ul>

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## WUFAR Account Format

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Fund	Location	<u>Location</u>
<b>10</b>	<b>123</b>	<ul style="list-style-type: none"> <li>• Where?</li> <li>• DPI doesn't generally collect</li> </ul>
--		<ul style="list-style-type: none"> <li>• Used for internal tracking by district</li> </ul>
<b>27</b>		<ul style="list-style-type: none"> <li>• Future possibility of school level tracking</li> </ul>

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## Typical Locations

- Generally denotes building or site where activity takes place.
  - 100 Elementary Schools
    - 101 Oakwood Elementary
    - 102 Pine Elementary
  - 200 Middle Schools
    - 200 Cedar Middle
  - 300 Junior High Schools
  - 400 High Schools
    - 401 Pine HS
    - 402 Redwood Charter HS
  - 800 District

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## WUFAR Account Format

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

### Function

- Why?
- For what area?

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

- 1xxxxx functions are instructional
- 2xxxxx functions are support services

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## Types of Functions

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- **Undifferentiated Curriculum – 110000**
  - Teaches two or more curricular areas to the same group of students.
    - × Language arts/social studies program
    - × First grade teacher
- **Regular Curriculum– 120000**
  - Teaches one curricular area
    - × 122000 - English Language
      - 124100 - Algebra
      - 124300 - Calculus
    - × 124600 - Geometry

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## Types of Functions

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- **Special Education**
  - Early Childhood - 152000
  - Speech & Language - 156600
  - Cross Categorical - 158000
  - Special Education Program Aide - 159100
- **School Psychologist - 215000**
- **Staff Training - 221300**

## WUFAR Account Format

Fund	Location	Object	Function	Project
<b>10</b>	<b>123</b>	<b>300</b>	<b>110 000</b>	<b>141</b>
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<b>27</b>			<b>158 000</b>	<b>341</b>

### Project

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

## Project Codes

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- **Federal Grants**
    - Federal grants have been assigned a DPI project number
    - See Aids Register Codes
- <http://sfs.dpi.wi.gov/files/sfs/xls/1-8-14.xlsx>

AIDS REGISTER CODING LIST OF FEDERAL AND STATE PROGRAMS ADMINISTERED THROUGH DPI  
Last updated: January 4, 2013

Source	Project	CFDA#				
Code	Code	Appn	State ID No.	Program Title	Fiscal Contact	Telephone
730	341	241	84.027	IDEA FLOW THROUGH	Mark Magnuson, Accountant	(608) 266-3489
730	347	241	84.173	IDEA PRESCHOOL ENTITLEMENT	Mark Magnuson, Accountant	(608) 266-3489

## Fund 10 Project Codes

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- **Title projects - Fund 10**
  - 141 - Title I-A
  - 365 - Title II-A
  - 391 - Title III-A
- **IDEA Flow-through projects - Fund 10**
  - 341 - IDEA Coordinated Early Intervening
    - [http://sped.dpi.wi.gov/sped\\_ceis](http://sped.dpi.wi.gov/sped_ceis)
  - 341 - IDEA Title I Schoolwide Set-Aside
    - [http://sped.dpi.wi.gov/sped\\_grt-title1-setaside](http://sped.dpi.wi.gov/sped_grt-title1-setaside)

## Claiming Costs

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- **Fund 27 – Special Education projects**
  - 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

## Claiming Costs

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- Business Office will run the expenditures by project code in order 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 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>

## 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>

## Examples

Travel and hotel costs for special education staff 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
<b>27</b>	<b>XXX</b>	<b>342</b>	<b>221300</b>	<b>347</b>

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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 picked up with local funds.

	Where?	What?	Why?	How?
Fund	Location	Object	Function	Project
<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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- 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 (ARRA is a good example)
  - Fiscal Monitoring Findings for failure to track and support grant expenditures.

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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
  - Special Education Team – IDEA Budget Software
  - Title I Team – Title Budget Software

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## Technical Assistance

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- WUFAR Document (maintained by School Finance)  
[http://sfs.dpi.wi.gov/sfs\\_wufar](http://sfs.dpi.wi.gov/sfs_wufar)
- Webcast Presentations
  - WUFAR - Part 1, 2, and 3  
<http://dpimedia.wi.gov/main/Catalog/pages/catalog.aspx?catalogId=25053ab9-20ed-4098-bd9f-749e3308fe28&folderId=dfb60724-d25c-4f70-9011-328dbfc43c43>

## Program Staff Reviewing Fiscal Reports

Fd	T	Loc	Obj	Func	Pri	Obj	Func	2012-13		2012-13		2012-13	
								Revised Budget	Amount	FYTD Activity	Available Funds	% Available	
10	E	800	411	110000	141	SUPPLIES	UNDIFF INSTR	42,000.00	0	1,553.74	40,446.76	96%	
10	E	800	435	110000	141	COMP.SOFT-IN	UNDIFF INSTR	16,300.00	0	0	16,300.00	100%	
10	E	800	110	122000	141	SALARY	ENGLISH LANC	192,860.00	111,304.90	79,455.76	2,099.34	1%	
10	E	800	212	122000	141	RET EMPL	ENGLISH LANC	11,190.00	7,401.77	4,807.16	1,018.93	9%	
10	E	800	218	122000	141	OPEB CONTRIB	ENGLISH LANC	10,290.00	0	0	10,290.00	100%	
10	E	800	220	122000	141	FICA	ENGLISH LANC	14,755.00	8,514.82	5,955.59	284.59	2%	
10	E	800	230	122000	141	LIFE INS	ENGLISH LANC	93	46.62	36.66	9.72	10%	
10	E	800	241	122000	141	HEALTH INS	ENGLISH LANC	33,417.00	19,493.04	13,876.19	47.77	0%	
10	E	800	243	122000	141	DENTAL INS	ENGLISH LANC	2,787.00	2,190.16	1,559.12	-962.28	-35%	
10	E	800	310	221300	141	PERSONAL SRV	INST STAFF TR	700	0	6,250.12	-550.12	-79%	
10	E	800	342	221300	141	EMPLOYEE TR	INST STAFF TR	10,000.00	0	2,000.00	576.46	6%	
10					141			334,392.00	148,951.31	115,493.84	62,523.31	19%	

It is May 31 and there were no claims for this fiscal year for the Title costs throughout the year.

- How can you tell?
  - Budget software had no claims paid
  - Aids register shows no payments

## Aids Register

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08/02/2012	08/13/2012	34151	730	341	241	141,086.33
09/20/2012	10/01/2012	34368	730	341	241	351,550.55
11/21/2012	12/03/2012	34600	730	341	241	327,691.02
<b>Total 04.027</b>	<b>IDEA FLOW THROUGH (FIS)</b>					<b>820,328.90</b>
07/05/2012	07/06/2012	34000	730	347	241	4,863.71
09/20/2012	10/01/2012	34371	730	347	241	37,559.16
11/01/2012	11/13/2012	34520	730	347	241	6,300.98
11/21/2012	12/03/2012	34599	730	347	241	6,844.96
02/21/2013	03/04/2013	34903	730	347	241	15,800.19
<b>Total 04.173</b>	<b>IDEA PRESCHOOL ENTITLEMENT</b>					<b>71,359.80</b>
09/13/2012	09/24/2012	34348	730	365	241	100,265.77
11/01/2012	11/13/2012	34523	730	365	241	39,049.43
11/15/2012	11/26/2012	34575	730	365	241	39,534.49
<b>Total 04.367</b>	<b>ESEA TITLE II-A TEACHER/PRINCIPAL TRAINING</b>					<b>178,849.69</b>

Lists all revenue from DPI paid to district.  
<https://apps2.dpi.wi.gov/AidsRegister/report/public/entry>

## Program Staff Reviewing Fiscal Reports

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- Potential problems with not claiming regularly
  - Cash Flow
  - Fiscal Management
  - Were claims submitted, but problems holding them up?
  - Leave little time to make adjustments to spend differently or correct
  - Could identify work overload or inability to process claims
- DPI recommends at least quarterly claiming

### Program Staff Reviewing Fiscal Reports

Fd	T	Loc	Obj	Func	Prj	Obj	Func	2012-13		2012-13		2012-13	
								Revised Budget	Amount	FYTD Activity	Available Funds	% Available	
10	E	800	411	110000	141	SUPPLIES	UNDIFF INSTR	42,000.00	0	1,553.24	40,446.76	96%	
10	E	800	435	110000	141	COMP.SOFT-IN	UNDIFF INSTR	16,300.00	0	0	16,300.00	100%	
10	E	800	110	122000	141	SALARY	ENGLISH LANG	192,860.00	111,304.90	79,455.76	2,099.34	1%	
10	E	800	212	122000	141	RET EMPL	ENGLISH LANG	11,190.00	7,401.77	4,807.16	-1,018.93	-9%	
10	C	800	218	122000	141	OPEB CONTRIB	ENGLISH LANG	10,290.00	0	0	10,290.00	100%	
10	F	800	220	122000	141	FICA	ENGLISH LANG	14,755.00	8,514.82	5,955.59	284.59	2%	
10	E	800	230	122000	141	LIFE INS	ENGLISH LANG	93	46.62	36.66	9.72	10%	
10	E	800	241	122000	141	HEALTH INS	ENGLISH LANG	33,417.00	19,493.04	13,876.19	47.77	0%	
10	E	800	243	122000	141	DENTAL INS	ENGLISH LANG	2,787.00	2,190.16	1,559.12	-962.28	-35%	
10	E	800	310	221300	141	PERSONAL SRV INST STAFF TR		700	0	6,250.12	-5550.12	-793%	
10	C	800	342	221300	141	EMPLOYEE TR INST STAFF TR		10,000.00	0	2,000.00	576.46	6%	
10					141			334,392.00	148,951.31	115,493.84	62,523.31	19%	

It is March and the district is way under budget for supplies charged to Title I.

### Program Staff Reviewing Fiscal Reports

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- Possible causes
  - Costs have been mis-coded and are not correctly reflected with the Title I project code.
  - District didn't need as many supplies as they budgeted for.
  - There could be big purchases yet to come.
- Possible issues
  - Need to amend budget, both district and DPI software, and move costs around or spend on other things.

### Program Staff Reviewing Fiscal Reports

Fd	T	Loc	Obj	Func	Prj	Obj	Func	2012-13		2012-13		2012-13	
								Revised Budget	Amount	FYTD Activity	Available Funds	% Available	
10	E	800	411	110000	141	SUPPLIES	UNDIFF INSTR	42,000.00	0	1,553.24	40,446.76	96%	
10	C	800	435	110000	141	COMP.SOFT-IN	UNDIFF INSTR	16,300.00	0	0	16,300.00	100%	
10	F	800	110	122000	141	SALARY	ENGLISH LANG	192,860.00	111,304.90	79,455.76	2,099.34	1%	
10	F	800	212	122000	141	RET FMPL	ENGLISH LANG	11,190.00	7,401.77	4,807.16	-1,018.93	-9%	
10	C	800	218	122000	141	OPEB CONTRIB	ENGLISH LANG	10,290.00	0	0	10,290.00	100%	
10	F	800	220	122000	141	FICA	ENGLISH LANG	14,755.00	8,514.82	5,955.59	284.59	2%	
10	E	800	230	122000	141	LIFE INS	ENGLISH LANG	93	46.62	36.66	9.72	10%	
10	E	800	241	122000	141	HEALTH INS	ENGLISH LANG	33,417.00	19,493.04	13,876.19	47.77	0%	
10	E	800	243	122000	141	DENTAL INS	ENGLISH LANG	2,787.00	2,190.16	1,559.12	-962.28	-35%	
10	E	800	310	221300	141	PERSONAL SRV INST STAFF TR		700	0	6,250.12	-5550.12	-793%	
10	C	800	342	221300	141	EMPLOYEE TR INST STAFF TR		10,000.00	0	2,000.00	576.46	6%	
10					141			334,392.00	148,951.31	115,493.84	62,523.31	19%	

It is March and the district is way over budget for personal services for instructional staff training charged to Title I.

### Program Staff Reviewing Fiscal Reports

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- Possible causes
  - Costs have been mis-coded. Employee travel is underspent.
  - Costs came in way over budget.
- Possible issues
  - DPI software won't allow claim over budgeted amount.
  - Need to amend budget, both district and DPI software.

## Program Staff Reviewing Fiscal Reports

Fd	T	Loc	Obj	Func	Prj	Obj	Func	2012-13		2012-13		2012-13	
								Revised Budget	Encumbered	FYTD Activity	Available Funds	% Available	
10	E	800	110	110000	141	SALARY	UNDIFF CURR	12,000.00	134,774.00	79,155.76	-202,229.76	-1685%	
10	E	800	212	110000	141	RET EMPL	UNDIFF CURR	1,200.00	9,578.22	4,807.16	-13,185.38	-1099%	
10	E	800	220	110000	141	FICA	UNDIFF CURR	2,341.00	23,111.40	5,955.59	-26,725.99	-1142%	
10	E	800	241	110000	141	HEALTH INS	UNDIFF CURR	4,188.00	42,587.00	13,876.19	-52,275.19	-1248%	
10	E	800	110	122000	141	SALARY	ENGLISH LANG	24,111.00	0.00	0.00	24,111.00	100%	
10	E	800	212	122000	141	RET EMPL	ENGLISH LANG	17,125.00	0.00	0.00	17,125.00	100%	
10	E	800	220	122000	141	FICA	ENGLISH LANG	19,777.00	0.00	0.00	19,777.00	100%	
10	E	800	241	122000	141	HEALTH INS	ENGLISH LANG	46,347.00	0.00	0.00	46,347.00	100%	
10	E	800	110	124000	141	SALARY	MATHEMATICS	192,860.00	0.00	0.00	192,860.00	100%	
10	F	800	212	124000	141	RET EMPL	MATHEMATICS	11,190.00	0.00	0.00	11,190.00	100%	
10	E	800	220	124000	141	FICA	MATHEMATICS	14,755.00	0.00	0.00	14,755.00	100%	
10	E	800	241	124000	141	HEALTH INS	MATHEMATICS	33,417.00	0.00	0.00	33,417.00	100%	
10					141			602,311.00	210,050.62	104,094.70	288,165.68	48%	

The only activity has been to the Undifferentiated Curriculum Function.

## Program Staff Reviewing Fiscal Reports

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- Possible causes

- With the new ESEA Application, districts have needed to budget amounts in detailed lines, and not just Undifferentiated Curriculum. A lot of districts across the state are not detailing these out to Math and Language.

- Solutions

- Districts should do journal entries to move these costs to the appropriate function.