WUFAR 101

1

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS

<u>W</u>isconsin <u>U</u>niform <u>F</u>inancial Accounting <u>R</u>equirements

○ 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)

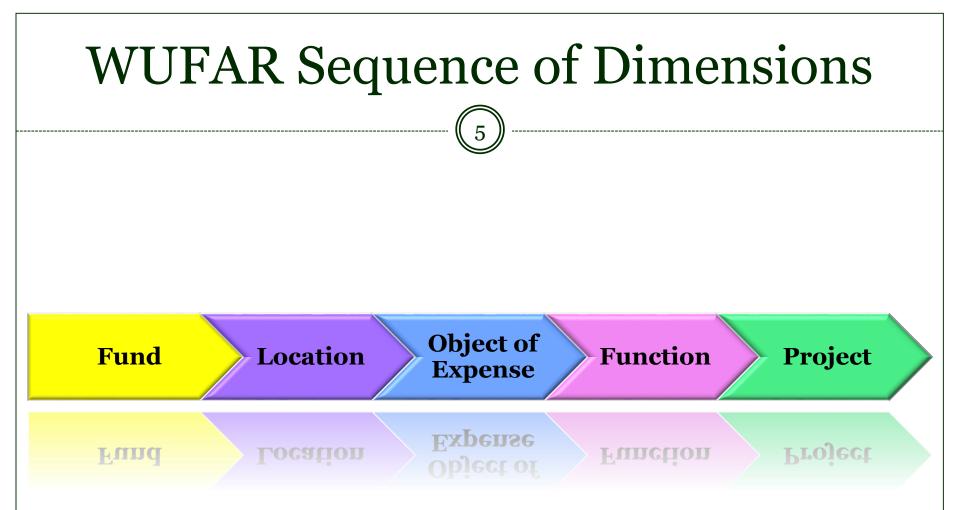○ Used for LEA internal use in order to track costs

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
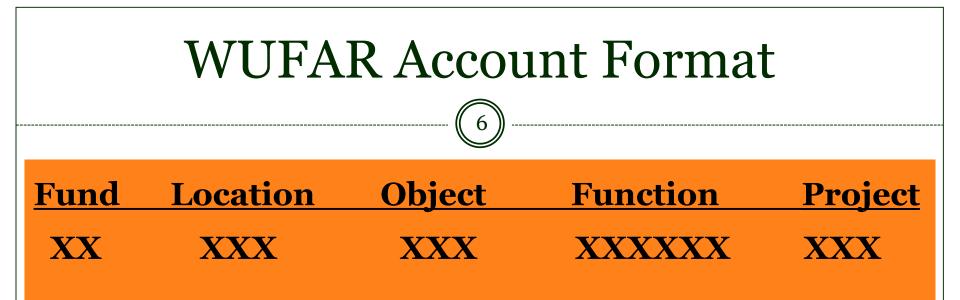
- State budget building

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

WUFAR Sequence of Dimensions

| Fund | Location | Object of Expense | Function | Project |

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

WUFAR Account Format

Fund	Location	Object	Function	Project
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. DPI reporting does not require location detail.

Activity and Ledger printouts are used to build and manage budgets

Wisconsin Department of Public Instruction

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
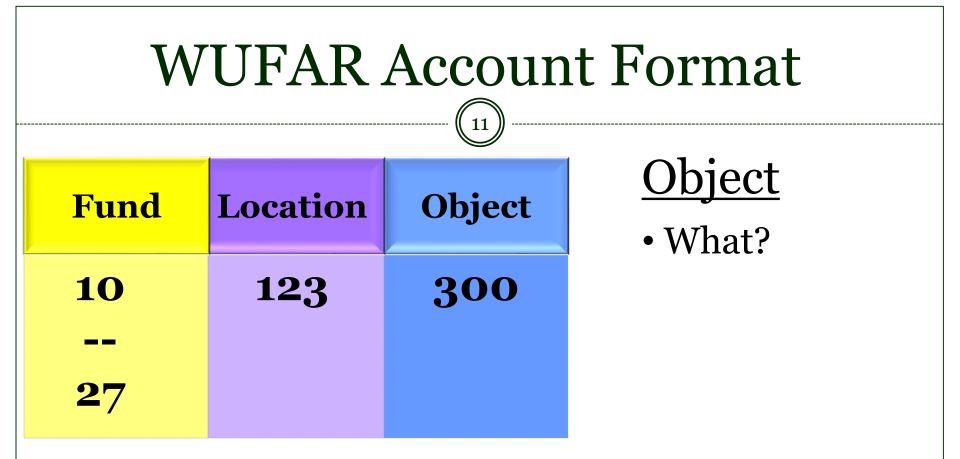
- Also includes School Age Parent costs

WUFAR Account Format

Fund	Location
10 -- 27	123

Location

- Where?

- DPI doesn't generally collect

- Used for internal tracking by district

- Future possibility of school level tracking

Typical Locations

Generally denotes building or site where activity takes place

100	Elementary Schools
200	Middle Schools
300	Junior High Schools
400	High Schools
800	District Wide

WUFAR Account Format

Fund	Location	Object
10 -- 27	123	300

Object

- What?

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

Types of Objects

- Salaries & Fringe (100 / 200 Objects)

- Purchased Services (300 Objects)

- Non-Capital Objects (400 Objects)

- Capital Objects (500 Objects)

- Insurance (700 Objects)

- Other (900 Objects)

WUFAR Account Format

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

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

Types of Functions

Instruction– 100000

- 110000 Undifferentiated Curriculum
- 120000 Regular Curriculum
- 130000 Vocational Curriculum
- 140000 Physical Curriculum
- 150000 Special Education Curriculum
- 160000 Co-curricular Activities
- 170000 Other Special Needs

Types of Functions

Support Services– 200000

- 210000 Pupil Services
- 220000 Instructional Staff Services
- 230000 General Administration
- 240000 School Building Administration
- 250000 Business Administration
- 260000 Central Services
- 270000 Insurance and Judgements

Non-Program Transactions - 400000

Example - Instructional Function Detail

110000 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

120000 Regular Curriculum

Teaches one curricular area

- 122000 - English Language
- 124000 - Mathematics
  - 124100 - Algebra
  - 124300 - Calculus
  - 124600 - Geometry

Example - Instructional Function Detail

150000 Special Education Curriculum –

- 152000 – Early Childhood
- 156000 – Physical/Sensory
    - 156100 – Deaf and Hard of Hearing Impairment
    - 156600 – Speech/Language

- 158000 – Combined Cost Reporting (Cross Categorical)

- 159000 - Other Special Curriculum
    - 159100 - Special Education Program Aide
    - 159200 - Special Education Short Term Substitute Teacher
    - 159300 - Special Education Specialty Teachers

Example - Support Services Function Detail

210000 Pupil Services

- 211000   Direction of Pupil Services
- 212000   Social Work
- 213000   Guidance
- 214000   Health
- 215000   Psychological Services

220000 Instructional Staff Services

- 221000   Improvement of Instruction
  - 221300 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
  - Federal grants have been assigned a DPI project number
  - See Aids Register Codes (http://dpi.wi.gov/sms/fedaids)

Source Code	Project Code	Appn	CFDA/ State ID No.	Program Title	Fiscal Contact	Telephone	E-mail address
730	341	241	84.027	IDEA FLOW THROUGH	Anju Chhetri, Accountant	(608) 267-9187	anju.chhetri@dpi.wi.gov
730	342	241	84.027	IDEA DISCRETIONARY	Glenn Aumann, Accountant	(608) 266-3489	glenn.aumann@dpi.wi.gov
730	347	241	84.173	IDEA PRESCHOOL ENTITLEMENT	Anju Chhetri, Accountant	(608) 267-9187	anju.chhetri@dpi.wi.gov
730	348	241	84.173	IDEA PRESCHOOL DISCRETIONARY (CDEB)	Glenn Aumann, Accountant	(608) 266-3489	glenn.aumann@dpi.wi.gov
730	349	241	84.323	IDEA STATE PERSONNEL DEVELOPMENT GRANT (SPDG)	Anju Chhetri, Accountant	(608) 267-9187	anju.chhetri@dpi.wi.gov
730	360	241	84.282	ESEA TITLE V-B CHARTER SCHOOLS FEDERAL AID	Alan Virnig, Accountant	(608) 266-2428	alan.virnig@dpi.wi.gov
730	361	241	84.367	ESEA TITLE II-A DISC. TEACHER & PRINCIPAL TRAINING	Jacqueline Jordee, Accountant	(608) 267-9134	jacqueline.jordee@dpi.wi.gov
730	365	241	84.367	ESEA TITLE II-A FORMULA TEACHER & PRINCIPAL TRNG	Jacqueline Jordee, Accountant	(608) 267-9134	jacqueline.jordee@dpi.wi.gov
730	366	241	84.367	ESEA TITLE II-A TRANSFER OF AIDS TO TITLE IA	Jacqueline Jordee, Accountant	(608) 267-9134	jacqueline.jordee@dpi.wi.gov
730	367	241	84.287	ESEA TITLE IV-B 21st CENTURY COMMUNITY LEARNING CENTERS	Eric Busse, Accountant	(608) 267-9199	eric.busse@dpi.wi.gov

AIDS REGISTER CODING LIST OF FEDERAL AND STATE PROGRAMS ADMINISTERED THROUGH DPI

Last updated: December 04, 2015

Fund 10 Project Codes

Title projects in Fund 10

- 141 - Title I-A
- 365 - Title II-A
- 391 - Title III-A

IDEA Flow-through projects in Fund 10

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

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

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 and language teacher charged to **<u>local</u>** costs (but are eligible for state categorical aid).
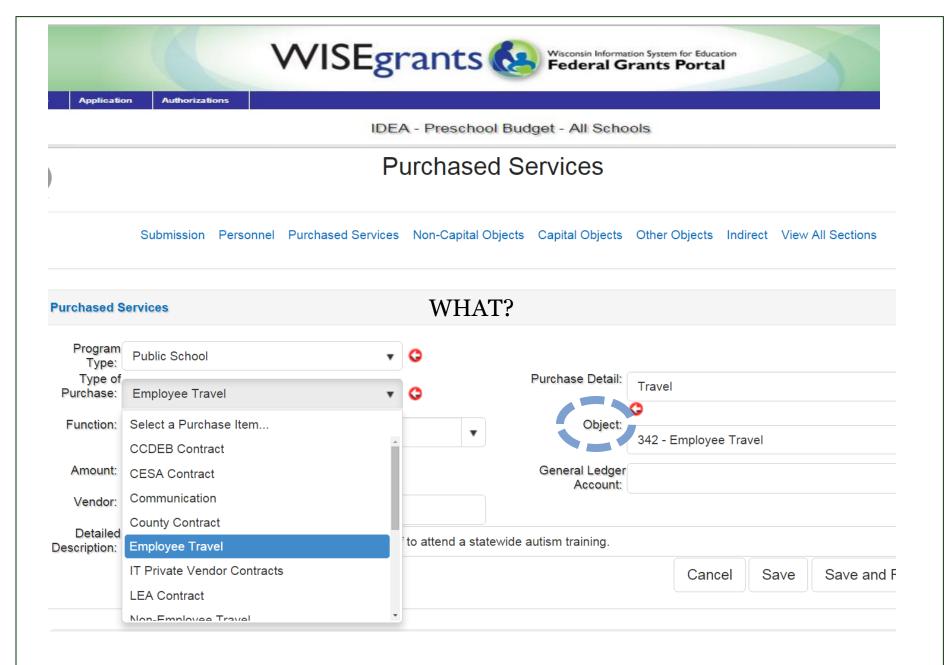
	Where?	What?	Why?	How?
Fund	**Location**	**Object**	**Function**	**Project**
27	**XXX**	**100 / 200**	**156600**	**011**

Examples

The salary and 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**

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**
27	**XXX**	**342**	**221300**	**347**

| ct Here | Application | Authorizations | | (UAT |

IDEA Preschool Budget - All Schools

HOW?

Submission   Personnel   Purchased Services   Non-Capital Objects   Capital Objects   Other Objects   Indirect   View A

Purchased Services

Program Type: Public School

Type of Purchase: Employee Travel

Purchase Detail: Travel   **WHAT?**

Function: 221300 - Instructional Staff Training   WHY?

Object: 342 - Employee Travel

Amount: $1,500.00

General Ledger Account:

Vendor:

Detailed Description: Travel and hotel costs for special education staff to attend a statewide autism training.

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 and is not eligible for categorical aid.

	Where?	What?	Why?	How?
Fund	**Location**	**Object**	**Function**	**Project**
10	**XXX**	**430**	**122000**	**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
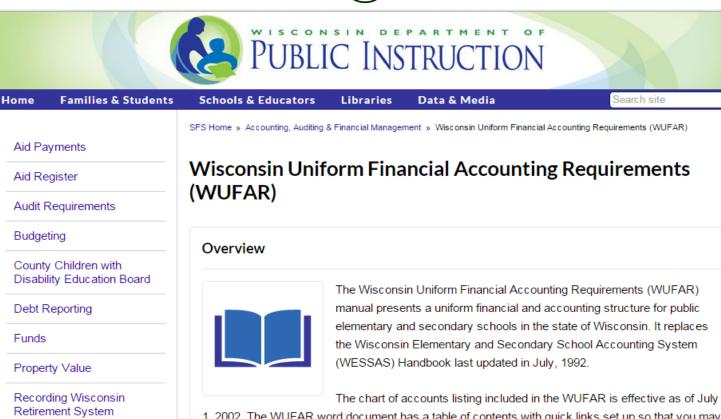
WUFAR Use

Important to become familiar with WUFAR as account elements are used throughout various applications at DPI.

- School Financial Services Team – Financial Reports

- Special Education teams and Title I teams – Federal grant application software

- IDEA Maintenance of Effort reports

Technical Assistance

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

Time to Practice
WUFAR 101 Scenarios
(the game)

Grant Claims use WUFAR Codes

WISEgrants — Wisconsin Information System for Education Federal Grants Portal

IDEA - Flow-through

Home ▾ | Admin Menu ▾ | Change Act Here ▾ | Application ▾ | Authorizations ▾

Maintain Claims -

Messages

Create New Claim

Report Period Ending Date: 02/05/2016 🔲

⦿Partial Claim ◯Final Claim

WUFAR CODE

Filter:

Account	Object Name	Function Code	Approved Budget Amount	Total Amount Claimed to Date	Obligations
27-100-158000-341	Salaries	Combined Cost Reporting - Special Education	$40,000.00	$0.00	$0.00
27-200-158000-341	Employee Benefits	Combined Cost Reporting - Special Education	$20,000.00	$0.00	$0.00
27-411-158000-341	General Supplies	Combined Cost Reporting - Special Education	$1,000.00	$0.00	$0.00
		Subtotal	$61,000.00	$0.00	$0.00
		Indirect	$0.00	$0.00	$0.00
		Running Total	$61,000.00	$0.00	$0.00

Restricted Indirect Rate: 0.60 %

Aids Register

					Program Total:	3,021.30
▲ **IDEA FLOW THROUGH EIS** CFDA/§: 84.027						
09/03/2015	09/14/2015	64346	730	341	241	34,353.39
07/09/2015	07/20/2015	64029	730	341	241	23,786.52
					Program Total:	58,139.91
▲ **IDEA PRESCHOOL ENTITLEMENT** CFDA/§: 84.173						
08/13/2015	08/24/2015	64246	730	347	241	897.72
					Program Total:	897.72
▲ **ESEA TITLE IIA TEACHER PRINCIPAL TRAINING** CFDA/§: 84.367						
09/17/2015	09/28/2015	64401	730	365	241	11,259.00
					Program Total:	70,296.63
▲ **ESEA TITLE IA BASIC GRANT LEA** CFDA/§: 84.010						
09/17/2015	09/28/2015	64382	751	141	241	31,579.00
					Program Total:	31,579.00
					Agency Total:	444,418.63

Lists all revenue from DPI paid to district.

Fiscal Reporting for Grant Claims

- Should be Timely, Regular, and Accurate
- DPI recommends at least quarterly claiming
- Potential problems (with erratic or infrequent claims)
  - Cash Flow Management
    - borrowing money or delaying payments
  - Fiscal Management - Monitoring Budget Performance
    - The need for budget changes may not be recognized
    - Budget irregularities may not be noticed
    - WUFAR coding errors may not be noticed
  - Leaves little time to make adjustments to spend differently or make corrections
  - Could identify work overload or inability to process claims

Program Staff: Know Your Role

Review Fiscal Reports

- Likely the program director is the district employee responsible to DPI for management of these funds.
- Both revenue and expense
- Compare budget to actual
- Compare DPI budget/claim to district reports
- Determine if you need to amend (change) budget your DPI approved budget
  - Actuals more or less than budgeted amounts
  - Changing needs in your district
- Changes in amounts of appropriation and the purposes (functions) for which they are used must be approved by a two-thirds vote of the school board.