

WUFAR 201

Wisconsin Uniform Financial Accounting Requirements



WISCONSIN DEPARTMENT OF
PUBLIC INSTRUCTION

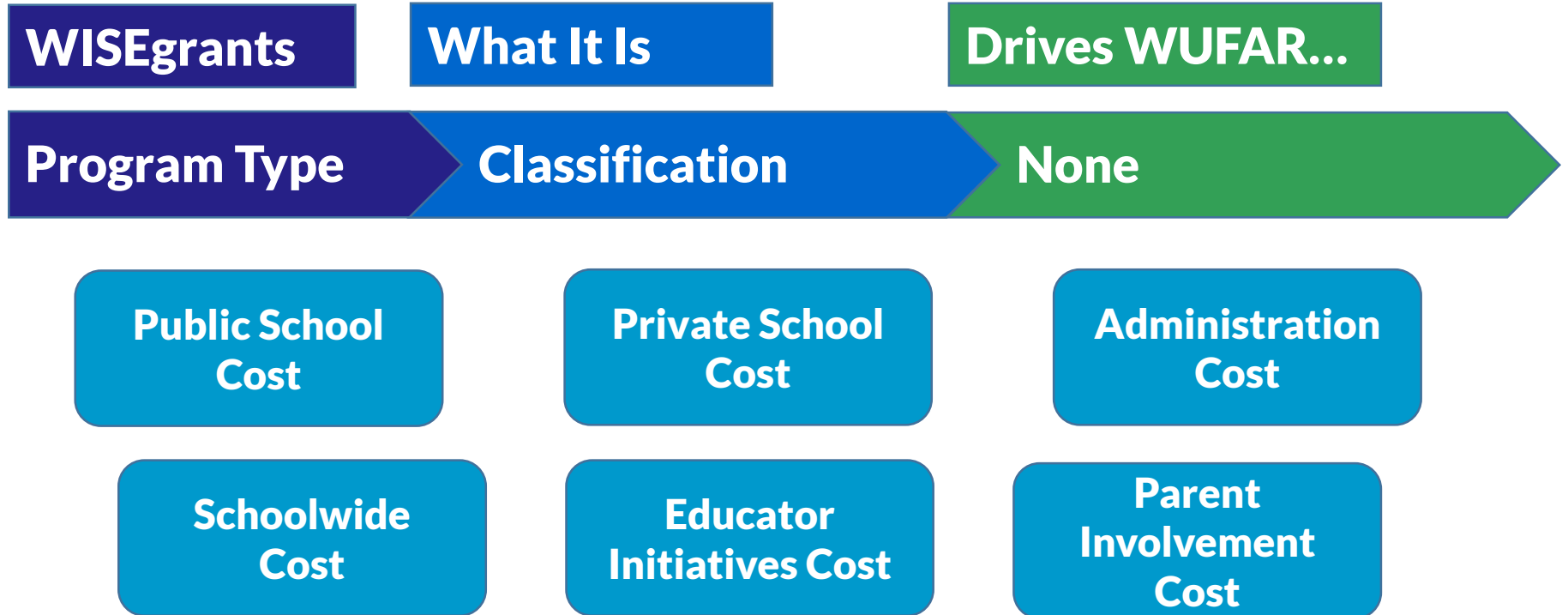
Tony Evers, PhD, State Superintendent

WUFAR & WISEgrants

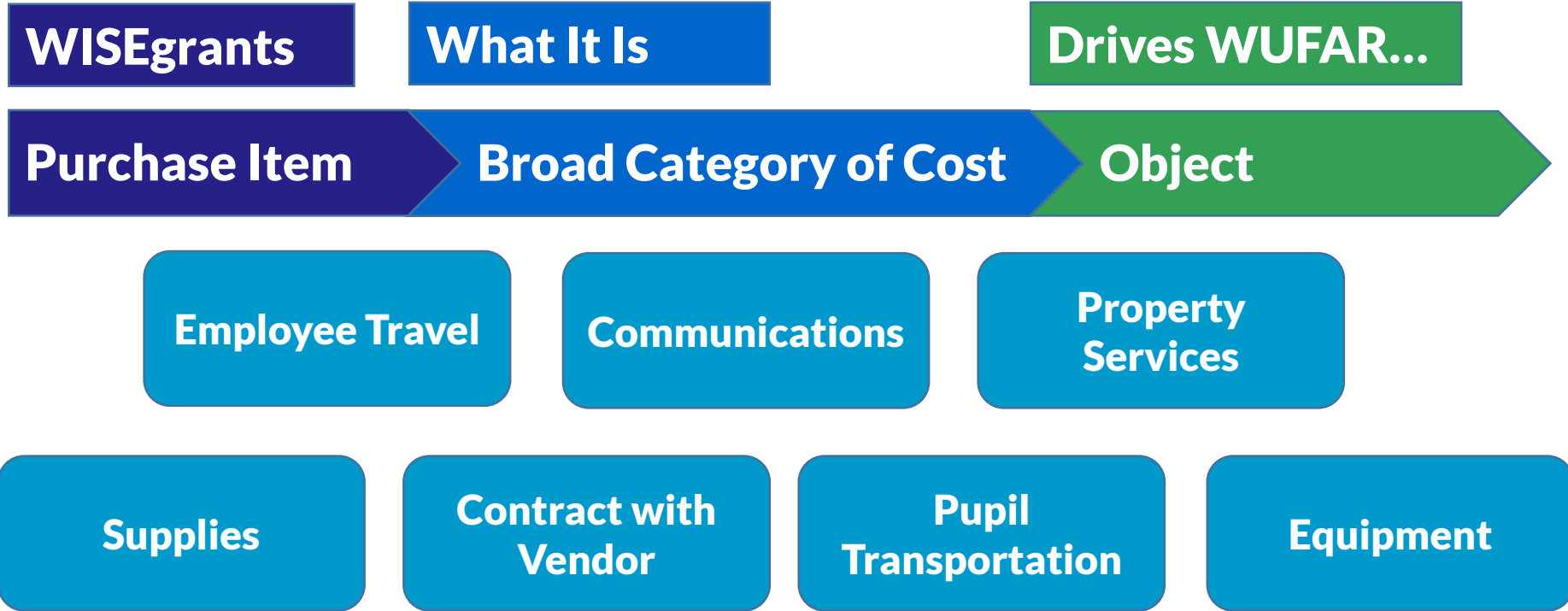
- Reporting system that can also be used as an accounting system.
- Not required accounting, but required for reporting and claims to DPI.
- Always used for the State Budget and LEA Annual Reports.
- Single web-based portal for federal grants administered by DPI.
- Creates consistency in federal grant accounting across DPI programs.
- Utilizes WUFAR as the foundation for budgets and claims.



WISEgrants Terminology – Program Type



WISEgrants Terminology – Purchase Item



430 Instructional Media

- 431 Audiovisual
- 432 Library Books
- 433 Newspapers
- 434 Periodicals
- 435 Computer Software Programs
- 436 Computers purchased with Common School Fund Aid
- 438 Microfilm
- 439 Other Media

440 Non-Capital Equipment

- 443 Containers
- 444 Furnishings
- 445 Measuring Devices
- 447 Service Agreements for Technology Related Hardware
- 446 Tools & Implements
- 449 Other Non-Capital Equipment

450 Resale Items

460 Equipment Components

470 Textbooks & Workbooks

- 471 Textbooks
- 472 Workbooks
- 473 Sheet Music

The Purchase Item
choices are copied from
the WUFAR manual

Purchase Items in Purchased Services

WISEgrants

WUFAR Object

CESA Contract

386 – Payment to CESA

LEA Contract

382 – Payment to WI School District

WTCS Contract

386 – Payment to WTCS District

Employee Travel

342 – Employee Travel

**For contracted services,
you must first select the
vendor type before
choosing the
service provided.**

Purchase Items in Purchased Services

WISEgrants

WUFAR Object

Private Vendor
Contract for
Support Services

310 – Personal Services

Private Vendor
Contract for
Instructional Services

370 – Payment to Non-Gov Agency

IT Private Vendor
Contracts

360 – Information Tech Services

WISEgrants Terminology – Purchase Detail

WISEgrants

What It Is

Drives WUFAR...

Purchase Detail

Specific cost tied to a broad category

Function and / or Object

Curriculum Development

Professional Development

Remodeling

Placement Tuition

Computer Software

Field Trip Fees

Transition Services

Purchase Detail Driving Function / Object

Purchase Item	Purchase Detail	Function	Object
Property Services	Remodeling	255300	320
Communication	Postage	XXXXXX	353
CESA Contract	Curriculum Devlp.	221200	386
Supplies	Food	XXXXXX	415

WISEgrants Personnel Section

- **Each budget item requires a “Position” and “Area”**
 - ❖ Matches the position and area available in WISEstaff.
 - ❖ License validation is built into WISEgrants for certain full- or part-time positions.
- **Each budget item requires a “Position Activity”**
 - ❖ “Standard (Default)” means full-time or part-time and may require a license number or a staff name. If a license number or name is required, only one individual’s salary and benefits should be included in the budget entry.



WISEgrants “Staff” Position

Position

Area

Position Activity

Staff

No Description Beyond Position

Staff Roll-Up

**Credit
Reimbursement**

IEP Activities

**Other
Improvement of
Instruction**

**Other
Instructional
Staff Services**

**Extended
Contract-Family
Engagement**

**Student Work
Stipends**

**Transition
Services**

WISEgrants Personnel Screenshot

Program Type: Public School

Position: Other Support Staff

Position Activity: Standard (Default)

Function: 223300 - Special Education Supervision & Coordination

Salary: \$0.00

Area: Clerical/Support Staff - Special Education

Object: 200 - Employee Benefits

Benefits:

General Ledger Account:

Staff Name or Detailed Description:

repeat Combo

The salary field is always tied to Object 100, although not displayed

If this field has a red arrow, it means that an individual staff name is required

Instructional or Non-Instructional

- **Functions that begin with 1 are “instructional”**
 - ❖ Functions tied to teachers
 - ❖ 122 000 – English Language; 158 000 – Cross Categorical
- **Functions that begin with 2 are “non-instructional”**
 - ❖ Functions tied to pupil- and related services staff
 - ❖ 212 000 – School Social Worker; 215 000 – School Psychologist;
211 000 – Dean of Students; 218 200 – Physical Therapist



Instructional or Non-Instructional

**Cost:
Professional
Development**

**Reading
Teacher**

122 000

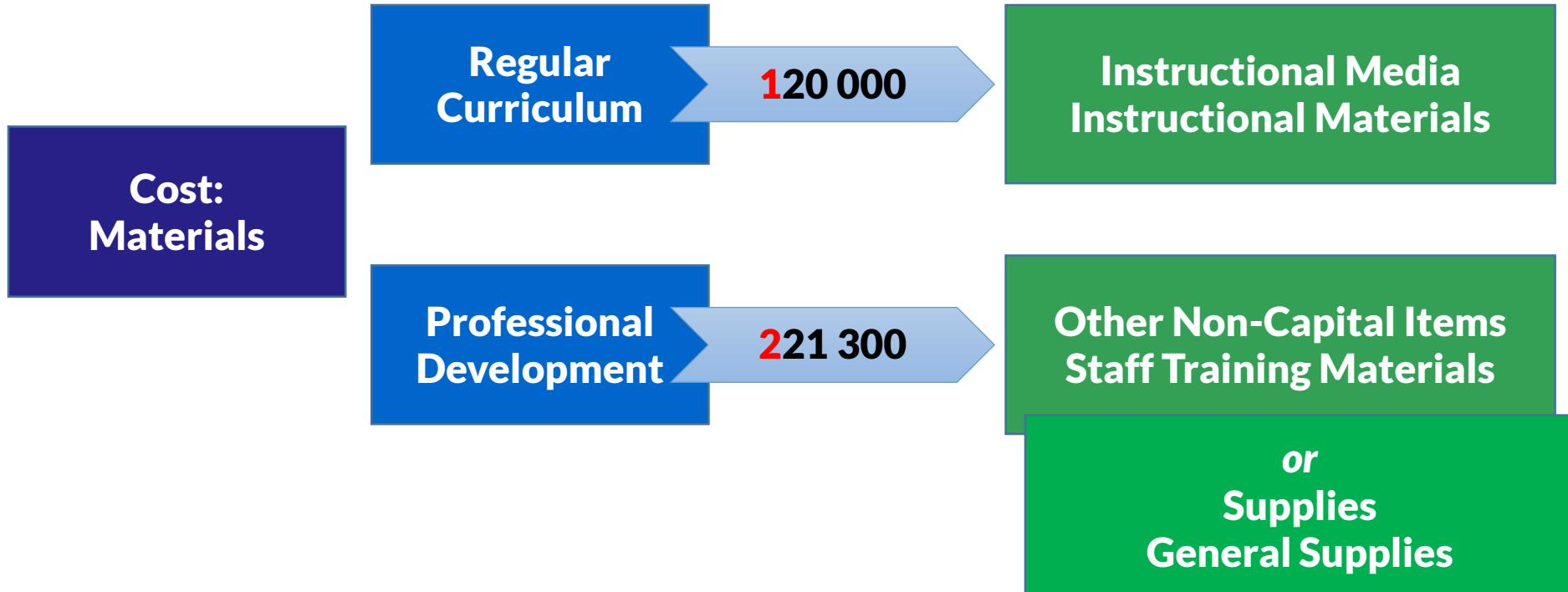
**221 300 -
Instructional Staff
Training**

**Guidance
Counselor**

213 000

**264 400 -
Noninstructional Staff
Training**

Instructional and Non-Instructional



**Cost:
Materials**

**Regular
Curriculum**

120 000

**Instructional Media
Instructional Materials**

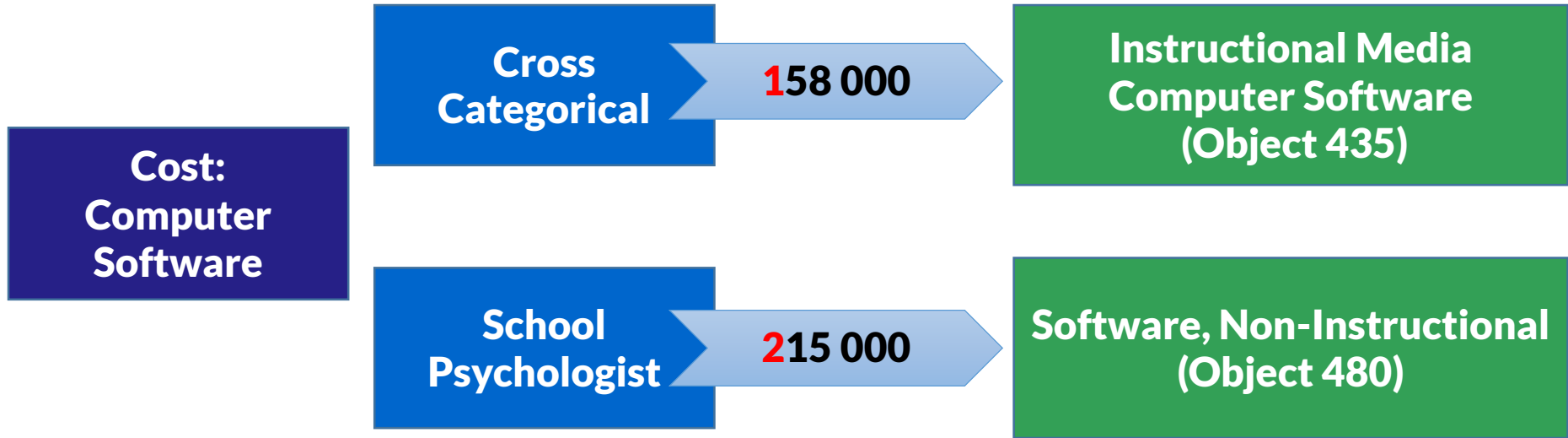
**Professional
Development**

221 300

**Other Non-Capital Items
Staff Training Materials**

or
**Supplies
General Supplies**

Instructional and Non-Instructional



**Cost:
Computer
Software**

**Cross
Categorical**

158 000

**Instructional Media
Computer Software
(Object 435)**

**School
Psychologist**

215 000

**Software, Non-Instructional
(Object 480)**

Different Non-Capital Objects

Items given out, consumed, or disposable	Supplies	410	XXXXXX
Materials related to Instruction	Instructional Media	430	1XXXXX
Computer Software for Instruction	Instructional Media	435	1XXXXX
Textbooks & Workbooks	Textbooks/Workbooks	470	1XXXXX
Other Computer Software	Software, Non-Instructional	480	2XXXXX
Periodicals / Prof. Library	Other Non-Capital Items	490	XXXXXX

Purchasing from a CESA

- **Unless the item is a non-capital or capital object, the cost will be associated with the purchase item “CESA Contract”**
 - ❖ Maintenance of Special Education Equipment
 - ❖ Library Media
 - ❖ Information Technology Services

Supplies, Software or Instructional Materials purchased through a CESA must be coded as non-capital objects and not as CESA contracts



Purchasing Instruction

Instruction
purchased from
a CESA (386),
LEA (382),
or
Private Vendor
(370)

Elem. – All Subjects

110 000

Mathematics

124 000

English Language

122 000

Speech / Language

156 600

Orientation &
Mobility

156 700

Educational
Interpreter

156 100

431 000 –
General Contracted
Instruction

436 000 –
Special Education
Contracted
Instruction

Professional Development

**Salary / Benefit
Functions for Staff
Attending Training
During Regular
Work Schedule**

Teacher

110 000

110 000

Social Worker

212 000

212 000

Special Ed Director

223 300

223 300

**Salary / Benefit
Functions for Staff
Attending Training
Outside of
Regular Schedule**

Teacher

110 000

221 300

Social Worker

212 000

264 400

Paraprofessional

159 100

221 300

Professional Development

Employee Travel – Mileage, Lodging, Meals

Teacher

158 000

221 300

Physical Therapist

218 200

264 400

School Nurse

214 000

264 400

Substitute Costs

Professional Devl.

159 200

221 300

Sick Leave

159 200

159 200

Maternity Leave

110 000

110 000

Professional Development

- **Conference or workshop registration costs are always a purchased service with a function 221300 or 264400.**
 - ❖ Object is based on who is providing the training – CESA, Private Vendor, etc.
- **Object 900 – “Dues and Fees” – is never used for conference or workshop registration costs.**

