

# Introduction to WUFAR

## Wisconsin Uniform Financial Accounting Requirements

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WISCONSIN DEPARTMENT OF  
**Public Instruction**  
Jill K. Underly, PhD, State Superintendent

# What is WUFAR?



- ❖ A multi-dimensional reporting system that can also be used as an accounting system by the Local Education Agency (LEA).
- ❖ Not required for accounting, but required for reporting and claims to DPI.
- ❖ Always used in conjunction with the state Budget and Annual Reports (full and special education), as well as ESSA School-Level Reporting.

# Why WUFAR?

**DPI needs a uniform 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
- ❖ Ensuring compliance with Uniform Grant Guidance requirements to track federal grant expenditures

# Why WUFAR?

**LEAs need a consistent system and common language for:**

- ❖ Purchasing and expenditures
- ❖ Planning, creating, and monitoring local budgets and expenses
- ❖ Budget development and decision-making authority
- ❖ Local budget accountability

# Why WUFAR?

**Wisconsin Statutes, s. 115.28(13)**

**UNIFORM FINANCIAL FUND ACCOUNTING.**

[The state superintendent shall] prescribe a uniform financial fund accounting system, applicable to all school districts and county children with disabilities education boards, which provides for the recording of all financial transactions inherent in the management of schools and county children with disabilities education board programs and the administration of the state's school aid programs.

# Why WUFAR?

## **Wisconsin Statutes, s. 115.30(1)**

...School district officers and employees shall maintain a uniform recording of accounting as prescribed by the department and make such reports to the department as will enable it to distribute state school fund appropriations and state educational appropriations to the schools and persons entitled thereto...

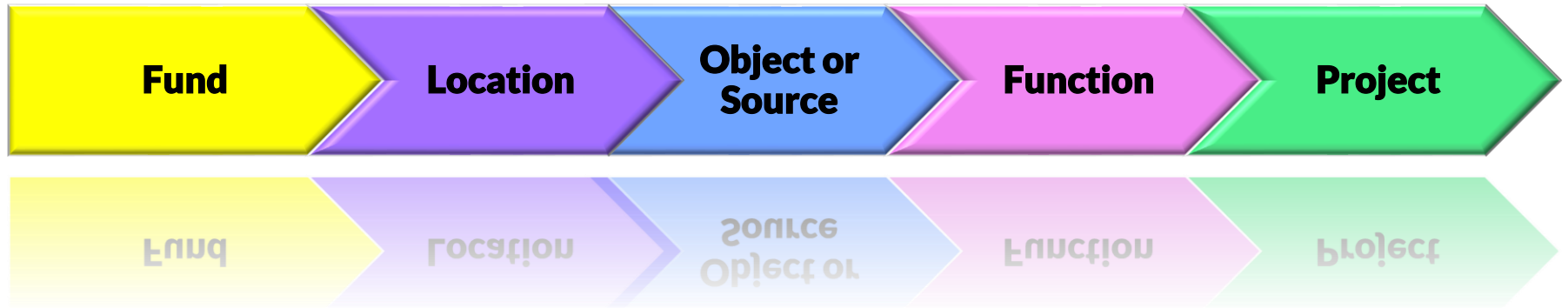
# **GAAP & GASB**

**WUFAR meets requirements under Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) which apply to all state and local governments.**

**Changes to GAAP and GASB are one of the primary reasons DPI makes revisions to WUFAR on a periodic basis.**

# WUFAR Sequence of Dimensions

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





# WUFAR Account Sequence

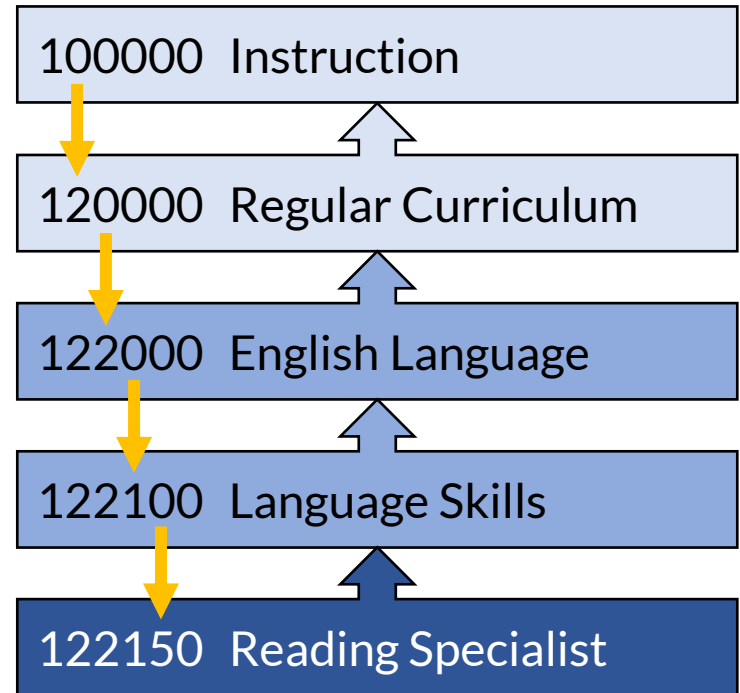
A WUFAR account is a sequence of *dimensions*:

**10 E 120 111 122150 141**

Fund – Type – Location – Object/Source – Function – Project

# WUFAR is Hierarchical

- WUFAR dimensions “roll up” from lower detail levels to higher summary levels
- A zero means “this includes anything at a lower level with a digit here”



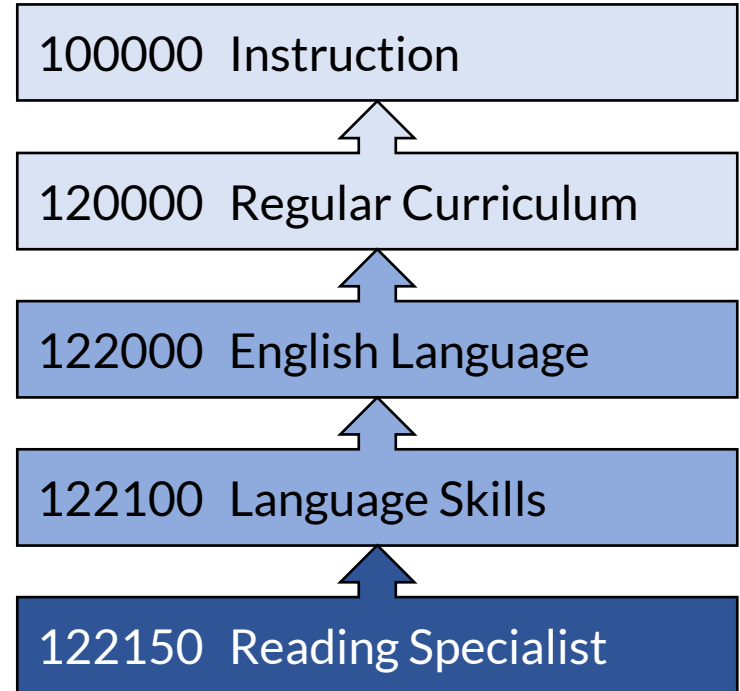
# WUFAR is Hierarchical

- **DPI only defines dimensions to a certain level**

100000 and 120000 are required functions for reporting to DPI

122000 and 122100 are optional DPI-defined functions for local use

122150 is a locally created function for an even greater level of detail



# WUFAR Account Sequence

## Fund

**10** E 120 111 122150 141



Which accounting entity is it part of?

*10 = General Fund*

# What is a Fund?

- Independent fiscal and accounting entity
- Requiring its own set of books
- In accordance with special regulations, restrictions, and limitations that earmark each fund for a specific activity or for attaining certain objectives

## Self-Balancing

Assets - Liabilities = Fund Balance

Starting Balance + Revenues -

Expenditures = Ending Balance

## Self-Contained

Different funds subject to different legal & program requirements

Resources move between funds only through specifically defined and allowed fund transfers

# WUFAR Account Format

**Fund**

**10**

## Fund 10

- ❖ Typically used for general education costs funded by a combination of local, state and federal funds.
  
- ❖ Day-to-day operations
  - General Education Instructional staff
  - General Instructional activities
  - Pupil Services staff
  - Pupil Transportation

# WUFAR Account Format

**Fund**

**27**

## Fund 27

- ❖ Used to account for the excess cost of providing special education and related services for students with IEPs.
- ❖ Separated for State Special Education Categorical Aid calculation and IDEA Maintenance of Effort (MOE) calculations.

# WUFAR Account Format

**Fund**

**50**

## Fund 50

- ❖ Student and elderly food services
- ❖ May carry a positive balance, but not a deficit

Any year-end deficit is covered with a transfer from Fund 10



# WUFAR Account Format

**Fund**

**80**

## Fund 80

- ❖ Used to account for activities such as adult education, community recreation programs
- ❖ District may adopt a separate tax levy for this fund
- ❖ School board must establish a Community Service Fund pursuant to s. 120.13(19)
- ❖ May not expend monies on ineligible costs as defined by DPI

# Other Common Funds

- **Special Revenue (Fund 21)**

Usually for fundraising and private gifts

- **Debt Service (Funds 38 & 39)**

- **Capital Projects (Funds 41, 46, 49)**

Debt service and capital projects are booked separately from operations

- **Custodial Fund (Fund 60)**

Held on behalf of student & parent organizations

Little to no “administrative involvement” by the district

# Special Funds

- **Other Special Projects (Fund 29)**
- **Private Trust Fund (Fund 72)**
- **Employee Trust Fund (Fund 73)**
- **Cooperative Programs (Fund 99)**

# WUFAR Account Sequence

Type

10 **E** 120 111 122150 141



What sort of account is it?

*E = Expenditure*

# Account Types

DPI defines three types of accounts:

- **E**xpenditure
- **R**evenue
- **B**alance Sheet

# Account Types

Most LEAs add detail for account statement types:

## Balance Sheet

- **A**sset
- **L**iability
- e**Q**uity

## Operating Statement

- **E**xpenditure
- **R**evenue

# WUFAR Account Format

Fund	Location
10 - 27	123

## Location

- ❖ Where?
- ❖ DPI generally has not collected in the past.
- ❖ Can be used for internal tracking by the LEA, including school level reporting.

# WUFAR Account Sequence

## Location

10 E 120 111 122150 141

Where is this activity located?

120 = *Shady Meadow Elementary*\*

\* Local account detail



# WUFAR Account Format

Fund	Location	Source
10	000	619

## Source

## Where

Source identifies revenues and other sources of funds according to their origins.

Used exclusively with Revenues

# WUFAR Account Format

Fund	Location	Object
10 - 27	123	300

## Object

### **What or Who**

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

What you are buying, or

Who you are buying it from

# WUFAR Account Sequence

## Object/Source

10 E 120 **111** 122150 141



Expense Object: What is being paid for?

*111 = Certified Staff Salary\**

\* Local account detail

# Types of Objects

- ❖ Salaries & Benefits (100 / 200 Objects)
- ❖ Purchased Services (300 Objects)
- ❖ Non-Capital Objects (400 Objects)
- ❖ Capital Objects (500 Objects)
- ❖ Insurance (700 Objects)
- ❖ Other Objects (900 Objects)

# WUFAR Account Format

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

## Function

- ❖ Why?
- ❖ For what area or purpose?
  - 100 000-level functions are instructional.
  - 200 000-level functions are support services.

# WUFAR Account Sequence

## Function

10 E 120 111 **122150** 141



What is the purpose?  
*122150 = Reading\**

\* Local account detail

# Types of Functions

## 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

# Types of Functions

## 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



# Example: Instructional Function Detail

**110 000 - Undifferentiated Curriculum: Teaches two or more curricular areas to the same group of students**

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

# Example: Instructional Function Detail

**120 000 - Regular Curriculum: Teaches one curricular area**

❖ **122 000 - English Language**

❖ **124 000 - Mathematics**

- 124 100 - Algebra
- 124 300 - Calculus
- 124 600 - Geometry

# Example: Instructional Function Detail

## 150 000 – Special Education Curriculum

152 000 – Early Childhood

158 000 – Cross Categorical - SE

156 000 – Physical / Sensory

159 000 – Other Special Curriculum

- ❖ 156 100 – Deaf & Hard of Hearing
- ❖ 156 200 - Homebound
- ❖ 156 600 – Speech / Language
- ❖ 156 700 – Visually Impaired

- ❖ 159 100 – Special Education Program Aide
- ❖ 159 200 – Special Education Short Term Subs
- ❖ 159 300 – Special Education Specialty Teachers

# Types of Functions

**Non-Program Transactions - 400 000s**

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

**Instructional functions (100 000 series) become 400 000 functions when the instruction is purchased.**

**156 700 for Visual Impairment Teacher Salary / Benefits**



**436 000 for Contracted Visual Impairment Instruction**

# Example: Support Services Function Detail

## 210 000 – Pupil Services

- ❖ 211 000 – Direction of Pupil Services
- ❖ 212 X00 – Social Work
- ❖ 213 X00 – Guidance
- ❖ 214 X00 – Health
- ❖ 215 X00 – Psychological Services

## 218 000 – Therapy

- ❖ 218 100 – Occupational Therapy
- ❖ 218 200 – Physical Therapy

## 220 000 – Instructional Staff Services

- ❖ 221 000 – Improvement of Instruction
  - 221 300 – Instructional Staff Training
- ❖ 223 000 – Supervision & Coordination
  - 223 3X0 – SPED Supervision and Coordination
  - 223 900 – Other Instructional Staff Supervision and Coordination

## 256 000 – Pupil Transportation

## 260 000 – Central Services

- ❖ 264 400 – Non-Instructional 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.

# WUFAR Account Sequence

## Project

10 E 120 111 122150 **141**

Which special program or project is it part of?

*141 = Title I*

# Project Codes

Grants and programs managed by DPI get their own project codes

Payments on the Aids Register show the project code

❖ Aids Register WUFAR Codes - <https://apps6.dpi.wi.gov/AID/WufarReport>

Aids Register WUFAR Codes:

Export to Excel

	Project	Appn	CFDA / S.S.	Program Title ▲	Fiscal Contact	Telephone	Email
730	341	241	84.027	IDEA Flow Through Entitlement	Glenn Aumann	(608) 266-3489	<a href="mailto:glenn.aumann@dpi.wi.gov">glenn.aumann@dpi.wi.gov</a>
730	348	241	84.173	IDEA PreSchool Disc Aid Public	Glenn Aumann	(608) 266-3489	<a href="mailto:glenn.aumann@dpi.wi.gov">glenn.aumann@dpi.wi.gov</a>
730	347	241	84.173	IDEA VIB Preschool Entitlement Public	Glenn Aumann	(608) 266-3489	<a href="mailto:glenn.aumann@dpi.wi.gov">glenn.aumann@dpi.wi.gov</a>
730	251	343	45.310	LSTA System Aids Public	Mark Rudman	(608) 267-9187	<a href="mailto:mark.rudman@dpi.wi.gov">mark.rudman@dpi.wi.gov</a>
730	372	344	84.366	Math & Science Partner Private Aids	Ryan Egan	(608) 266-1723	<a href="mailto:ryan.egan@dpi.wi.gov">ryan.egan@dpi.wi.gov</a>
630	005	235	255.952	Milwaukee Parental Choice Program	Tricia Collins	(608) 266-7475	<a href="mailto:tricia.collins@dpi.wi.gov">tricia.collins@dpi.wi.gov</a>



# Fund 10 Project Codes

ESEA	IDEA	CARES
141 – Title I-A	341 – IDEA Coordinated Early Intervening (CEIS)	160 – Elementary and Secondary Emergency Relief Fund (ESSER)
365 – Title II-A		
391 – Title III-A	341 – IDEA Comprehensive CEIS (CCEIS)	162 – Governor’s Emergency Education Relief Fund (GEER)
381 – Title IV-A		
360 – Wisconsin Charter Schools Program	341 – IDEA Title I Schoolwide Set- Aside	
400 – Carl D. Perkins CTE		

# Fund 27 Project Codes

Local	Federal
011 – State Special Education Categorical Aid	341 – IDEA Flow-through
019 – Non-aidable Special Education Cost	347 – IDEA Preschool
	160 - ESSER
	162 - GEER

**ALL special education expenditures must have a project code.**

# Project Codes

Project codes are used to identify expenditures funded by a particular program or grant

**10 E 120 111 122150 141**

*141 = Title I*

The default project for local, non-specific costs is 000

**10 E 120 111 122150 000**

# Local Project Codes

- LEAs can use their own codes for specific projects or programs  
(e.g. referendum construction, non-DPI grants)
- 900s are reserved for local projects

# WUFAR Account Sequence

What does this account mean?

10	E	120	111	122150	141
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Salary expenditures for a regular education Title I reading specialist at Shady Meadow Elementary School

# Expenditure vs. Revenue Accounts

One dimension varies depending on the account type:

10 E 120 111 122100 141



With an expenditure account this is an Object,  
what is being paid for.

# Expenditure vs. Revenue Accounts

One dimension varies depending on the account type:

10 R 000 621 000000 000



With a revenue account this is a Source,  
where money is coming from and what it's used for.

*Source 621 = State Equalization Aid*

# Revenue Account Detail

10 R 000 621 000000 000

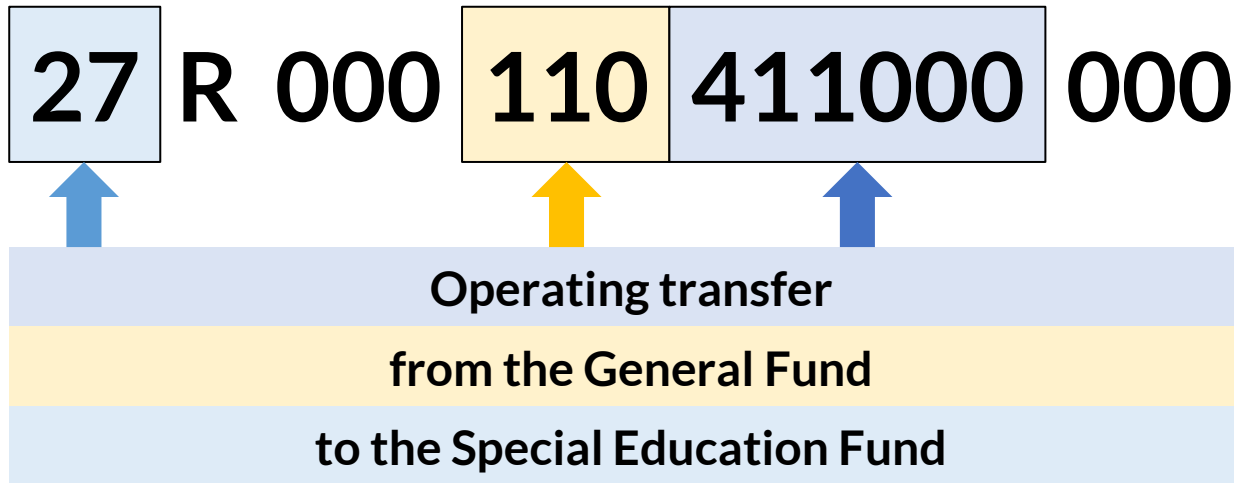
The diagram shows the revenue account number '10 R 000 621 000000 000'. The '000' after 'R', the '000000' segment, and the final '000' are each enclosed in a light gray box. Three gray arrows point upwards from a gray note box below to these three highlighted segments.

Note that this revenue account does not have a location, function, or project.  
DPI does not collect these for most revenues.



# Revenue Account Detail

DPI specifies revenue functions only for fund transfers:



# Revenue Account Detail

An LEA may add detail to provide more information:

10 R 000 **271** 000000 000



Source 271 is used for Co-Curricular Admissions.

# Revenue Account Detail

An LEA may add detail to provide more information:

10 R 

400	271
-----	-----

 000000 000

Source 271 is used for Co-Curricular Admissions.

An LEA using location 400 for its high school might want to track admissions by sport...

# Revenue Account Detail

An LEA may add detail to provide more information:

10 R 400 271 162120 000

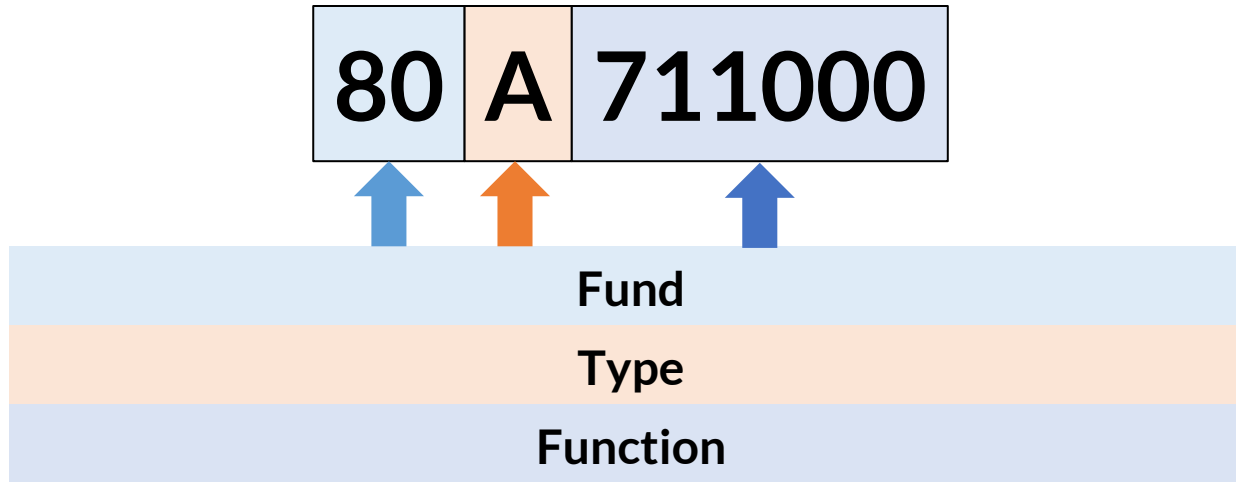
400	271	162120
-----	-----	--------



...so they choose to use the detail function  
they have defined for Girls Basketball, 162120,  
to code those admissions

# Balance Sheet Accounts

Balance sheet accounts use three dimensions:



# Balance Sheet Accounts

What does this account mean?

80	A	711000
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Community Service Fund cash (asset).

# WUFAR

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 fund accounting system for all school districts in the state of Wisconsin as required by [Wis. Stats. § 115.28\(13\)](#).

The chart of accounts listing included in the WUFAR is effective as of July 1, 2002. The WUFAR word document has a table of contents with quick links set up so that you may quickly move through the document to a particular page. To access a page in the document, press the 'Ctrl' key and click on the page number identified in the table of contents.

- Find it on the DPI School Financial Services webpage:  
[dpi.wi.gov/sfs/finances/wufar/overview](https://dpi.wi.gov/sfs/finances/wufar/overview)  
[w](#)
- WUFAR resources updated at least yearly, including the manual, summary of revisions, and account matrices
- Will transition to Online WUFAR module in WiSFiP

# Account Matrices

- Supplemental charts showing allowed account combinations
- Allowed combinations officially defined in the written account dimension descriptions

WISCONSIN SCHOOL FINANCE REPORTING SYSTEM  
REPORTED EXPENDITURE ACCOUNT CODES  
REVISION DATE: APRIL 1, 2018

TYPE	WUFAR FUNCTION	WUFAR OBJECT	ACCOUNT TITLE	INSTRUCTIONAL FUNDS					TEACH	DEBT SERVICE FUNDS		CAPITAL FUNDS				FOOD AND COMMUNITY SERVICE FUNDS		FIDUCIARY FUNDS							
				FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD	FD				
				10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76		
E	254410	250	Other Insurance	X	X	X	X	X	X																
E	254410	290	Other Employee Benefits	X	X	X	X	X	X																
E	254410	310	Personal Services	X	X	X	X	X	X																
E	254410	320	Property Services	X	X	X	X	X	X																
E	254410	342	Employee Travel	X	X	X	X	X	X																
E	254410	343	Childcare Service Travel	X	X	X	X	X	X																
E	254410	348	Vehicle Fuel	X	X	X	X	X	X																
E	254410	350	Communication	X	X	X	X	X	X																
E	254410	352	Information Technology	X	X	X	X	X	X																
E	254410	381	Payment to Municipality	X	X	X	X	X	X																
E	254410	382	Payment to Wisconsin School District	X	X	X	X	X	X																
E	254410	383	Payment to CCDSB	X	X	X	X	X	X																
E	254410	384	Payment to School Districts Outside State	X	X	X	X	X	X																
E	254410	385	Payment to County	X	X	X	X	X	X																
E	254410	386	Payment to CESA	X	X	X	X	X	X																
E	254410	387	Payment to State	X	X	X	X	X	X																
E	254410	388	Payment to Federal Government	X	X	X	X	X	X																
E	254410	389	Payment to WTCSS	X	X	X	X	X	X																
E	254410	410	General Supplies	X	X	X	X	X	X																
E	254410	420	Apparel	X	X	X	X	X	X																
E	254410	440	Non-Capital Equipment	X	X	X	X	X	X																
E	254410	460	Equipment Components	X	X	X	X	X	X																
E	254410	480	Non-Instructional Computer Software	X	X	X	X	X	X																
E	254410	490	Other Non-Capital Items	X	X	X	X	X	X																
E	254410	500	Equipment Addition	X	X	X	X	X	X																
E	254410	500	Equipment Replacement	X	X	X	X	X	X																
E	254410	570	Equipment Rental	X	X	X	X	X	X																
E	254410	960	Desk and Filing	X	X	X	X	X	X																
E	254410	999	Other Miscellaneous	X	X	X	X	X	X																
Other Equipment Rentals																									
E	254890	100	Salaries	X	X	X	X	X	X																
E	254890	211	Retirement-Employee's Share Paid by Employer	X	X	X	X	X	X																
E	254890	212	Retirement-Employee's Share	X	X	X	X	X	X																
E	254890	218	Retirement-Contribution to Employee Benefit Trust	X	X	X	X	X	X																
E	254890	219	Retirement-Other Employee Benefits	X	X	X	X	X	X																
E	254890	220	Social Security	X	X	X	X	X	X																
E	254890	230	Life Insurance	X	X	X	X	X	X																
E	254890	240	Health Insurance	X	X	X	X	X	X																
E	254890	250	Other Insurance	X	X	X	X	X	X																
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E	254890	342	Employee Travel	X	X	X	X	X	X																

TYPE	WUFAR FUNCTION	WUFAR OBJECT	ACCOUNT TITLE	INSTRUCTIONAL FUNDS					TEACH	DEBT SERVICE FUNDS		CAPITAL FUNDS				FOOD AND COMMUNITY SERVICE FUNDS		FIDUCIARY FUNDS								
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				10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	80	60	72	73	76			
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E	254410	310	Personal Services	X	X	X	X	X	X																	
E	254410	320	Property Services	X	X	X	X	X	X																	
E	254410	342	Employee Travel	X	X	X	X	X	X																	





# High-level WUFAR: Sources

Source	Label	Examples (not a complete list)
100	Transfers	Transfers of money from one fund to another
200	Local Sources	Taxes, fees, donations, sales, interest & investment proceeds
300	Inter-District Payments (WI)	Service payments & aid transits from another WI district
400	Inter-District Payments (OOS)	Service payments from districts outside the state
500	Intermediate Sources	Service payments & aid transits from CESAs & counties
600	State Sources	State aids and grants
700	Federal Sources	Federal aids and grants
800	Other Financing Sources	Debt proceeds, sales of real estate & capital equipment
900	Other Revenues	Cash balance adjustments, refunds, trust contributions

# High-level WUFAR: Balance Sheet

Function	Label	Examples (not a complete list)
<b>810000</b>	<b>Current Liabilities</b>	<b>What you owe</b>
811000	Payables	Accounts payable, accrued payroll & benefits
812000	Due to Other Funds	Fund transfers pending
813000	Due to Other Governments	Payments due to other districts, CESA, etc.
814000	Due to Student Organizations	Money held for student clubs & activities
815000	Deposits Payable	Self-funded insurance, HRAs
816000	Deferred Revenues	Items recorded as revenues in the future
817000	Health Benefit Claims Payable	Unpaid claims for self-funded benefits
818000	Due to Parent Organizations	PTO
819000	Other Fund Liabilities	Anything else

# High-level WUFAR: Balance Sheet

Function	Label	Examples (not a complete list)
<b>930000</b>	<b>Fund Balance</b>	<b>Surplus in fund at year end</b>
935000	Non-Spendable	Non-cash assets, donor restricted funds
936000	Restricted	Restricted by laws or creditors
937000	Committed	Held for specific purpose by formal Board action
938000	Assigned	Intended to be used for specific purpose
939000	Unassigned	Anything not in other fund balance categories

# High-level WUFAR: Balance Sheet

Optional fund balance accounts for local use

Function	Label	Examples (not a complete list)
939000	Unassigned	Anything not in other fund balance categories
939100	Revenue Stabilization	“Rainy Day” fund
939200	Working Capital Needs	Cash flow
939300	Contingencies	Pending litigation, environmental remediation
939400	Emergencies	Disasters, “acts of God”
939900	Other Unassigned	Anything else

# SFS Contacts

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