

Introduction to WUFAR

Wisconsin Uniform Financial Accounting Requirements

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WISCONSIN DEPARTMENT OF
PUBLIC INSTRUCTION

Carolyn Stanford Taylor, State Superintendent

Goals

- Introduce WUFAR and fund accounting
- Define account sequence
- Describe how WUFAR is used
- Provide DPI resources



What is WUFAR?

- Chart of accounts
- Required financial reporting system
- Optional chart of accounts
- Model for fund accounting



What Isn't WUFAR?

- **WUFAR does not define legal or programmatic requirements**
 - We attempt to make WUFAR as consistent as possible with those requirements
- **Allowed WUFAR combinations do not automatically mean correct or grant eligible**
 - You still need to determine grant eligibility. Refer to Uniform Grant Guidance, technical assistance, or contact grant consultant.



What Isn't WUFAR?

- **Account coding is not always clear or definite**
 - Sometimes a matter of best fit
 - Rapid pace of change
 - Definitions can be open to interpretation
 - Can be frustrating when you're new!



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...



Why WUFAR for DPI?

- **Collect consistent financial data among districts and LEAs to:**
 - Calculate state aids
 - Monitor allowability of grant activity
 - Report information to other governments and the public



Why WUFAR for You?

- **Uniform application statewide**
- **Accurate comparisons with other districts**
- **Easy to define account ranges for reports and budget controls**
- **Local flexibility built into account structure**
- **Comply with Uniform Grant Guidance requirements to track federal grant expenditures**



GAAP & GASB

- **Generally Accepted Accounting Principles (GAAP)**
- **Governmental Accounting Standards Board (GASB)**
- **Applies to State and Local Governments**
- **GASB Statements of Governmental Accounting Standards**
- **GASB Technical Bulletins and Implementation Guides**



FASB Business Accounting

Balance Sheet

+ Assets
 Cash
 Receivables

- Liabilities
 Debt
 Payables

= Equity

Income Statement

+ Income
 Sales
 Interest

- Expenses
 Payroll
 Operations

= Net Income



GASB Fund Accounting

General Fund 10

Balance Sheet

+ Assets
Cash
Receivables

- Liabilities
Debt
Payables

= Fund Balance

Change in Fund Balance

+ Revenues
Taxes
State Aids

- Expenditures
Payroll
Operations

= Net Change FB

Food Service Fund 50

Balance Sheet

+ Assets
Cash
Receivables

- Liabilities
Debt
Payables

= Fund Balance

Change in Fund Balance

+ Revenues
Taxes
State Aids

- Expenditures
Payroll
Operations

= Net Change FB

Comm. Svc. Fund 80

Balance Sheet

+ Assets
Cash
Receivables

- Liabilities
Debt
Payables

= Fund Balance

Change in Fund Balance

+ Revenues
Taxes
State Aids

- Expenditures
Payroll
Operations

= Net Change FB



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



What is a Fund?

- **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



General Fund (Fund 10)

- Any current district operations not required to be accounted in other funds
- Usually a district's biggest fund



Special Education Fund (Fund 27)

- **Excess cost & related services for students with disabilities**
- **May not carry a balance from year to year**

Always a year-end transfer from Fund 10 to get this to a zero balance



Food Service Fund (Fund 50)

- Student & elderly food services
- May carry a positive balance
but not a deficit

Any year-end deficit is covered with non-federal funds, usually a transfer from Fund 10



Other Funds

- **Special Revenue (Fund 21)**
- **Debt Service (Funds 38 & 39)**
- **Capital Projects (Funds 41, 46, 49)**

Usually for fundraising and private gifts

Debt service and capital projects are booked separately from operations



Other Funds

- **Custodial Fund (Fund 60)**

Held on behalf of student & parent organizations

No “administrative involvement” by the district

- **Community Services (Fund 80)**

Non-instructional programs and services for the community



Other Funds

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



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 Account Sequence

Fund

10 E 120 111 122150 141



Which accounting entity is it part of?

10 = General Fund



WUFAR Account Sequence

Type

10 **E** 120 111 122150 141



What sort of account is it?

E = Expenditure



WUFAR Account Sequence

Location

10 E **120** 111 122150 141

Where is this activity located?
120 = Shady Meadow Elementary*

* Local account detail



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



WUFAR Account Sequence

Function

10 E 120 111 **122150** 141

What is the purpose?
*122150 = Reading**

* Local account detail



WUFAR Account Sequence

Project

10 E 120 111 122150 **141**

Which special program or project is it part of?

141 = Title I



WUFAR Account Sequence

What does this account mean?

10	E	120	111	122150	141
----	---	-----	-----	--------	-----

Salary expenditures for a regular education Title I reading specialist at Shady Meadow Elementary School



Account Types

DPI defines three types of accounts:

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



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



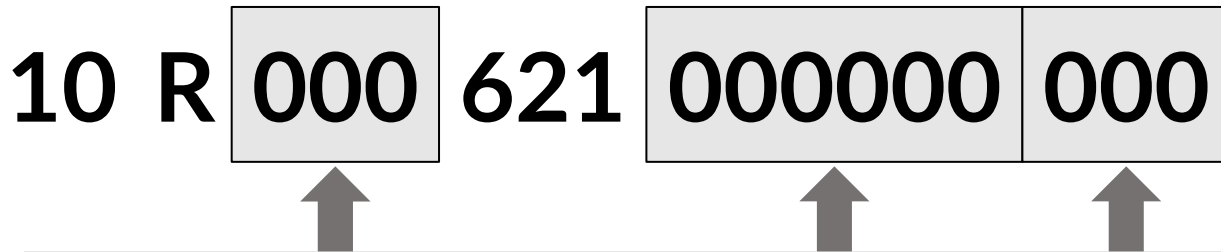
With a revenue account this is a Source,
where money is coming from and what it's used for.

Source 621 = State Equalization Aid



Revenue Account Detail

10 R 000 621 000000 000

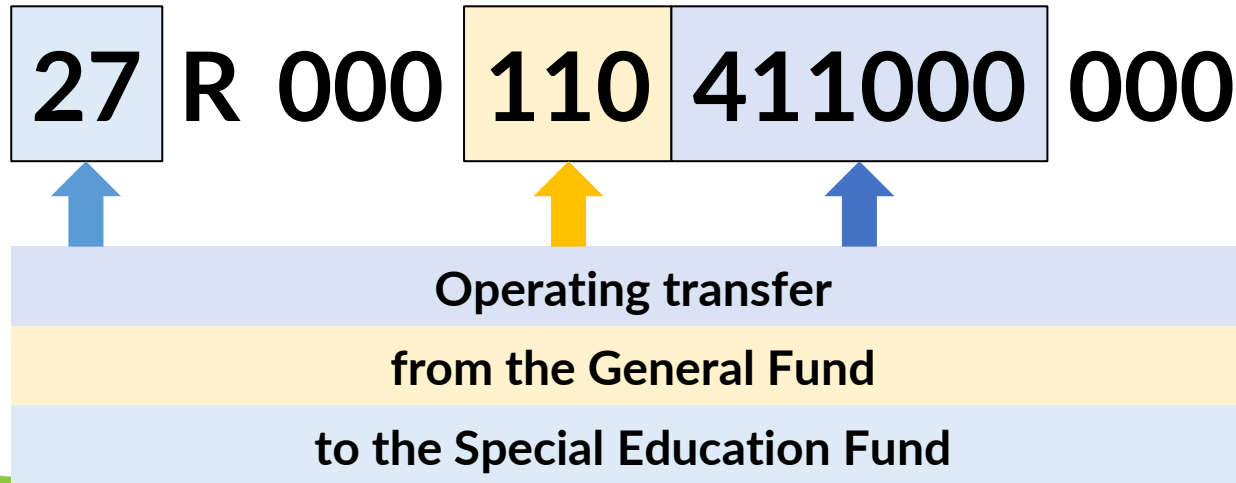
The diagram shows the revenue account number '10 R 000 621 000000 000'. Three boxes are drawn around the '000', '000000', and '000' segments. Three grey arrows point upwards from a text box below to these three segments.

- Note that this revenue account does not have a location, function, or project.
 - Many districts use 500000 for function
 - 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

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

 0000000 000

Source 271 is used for Co-Curricular Admissions.

..an LEA uses location 400 for its high school.

If LEA also wants to track admissions by sport...



Revenue Account Detail

An LEA may add detail to provide more information:

10 R 400 271 162120 000

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



Project Code

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

10 E 120 111 122150 141

141 = Title I



Project Code

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

10 E 120 111 122150 000



DPI-Defined Project Codes

- Grants and programs managed by the DPI get their own project codes
- Payments on the Aids Register show the project code
- Full list at apps4.dpi.wi.gov/AID/WufarReport

▾ IDEA FLOW THROUGH ENTITLEMENT CFDA/§: 84.027							
08/11/2016	08/22/2016	00042699	730	341	241	Payment	13,178.12
08/03/2016	08/15/2016	00042032	730	341	241	Payment	175,473.07
						Program Total:	188,651.19

Project 341 = IDEA Flow-Through



Local Project Codes

- LEAs can use their own codes for specific projects or programs (e.g. referendum construction, non-DPI grants)
- 600, 700, and 900 series projects have not been used by the DPI



Account Types

Most LEAs add detail for Balance Sheet instead of “B”:

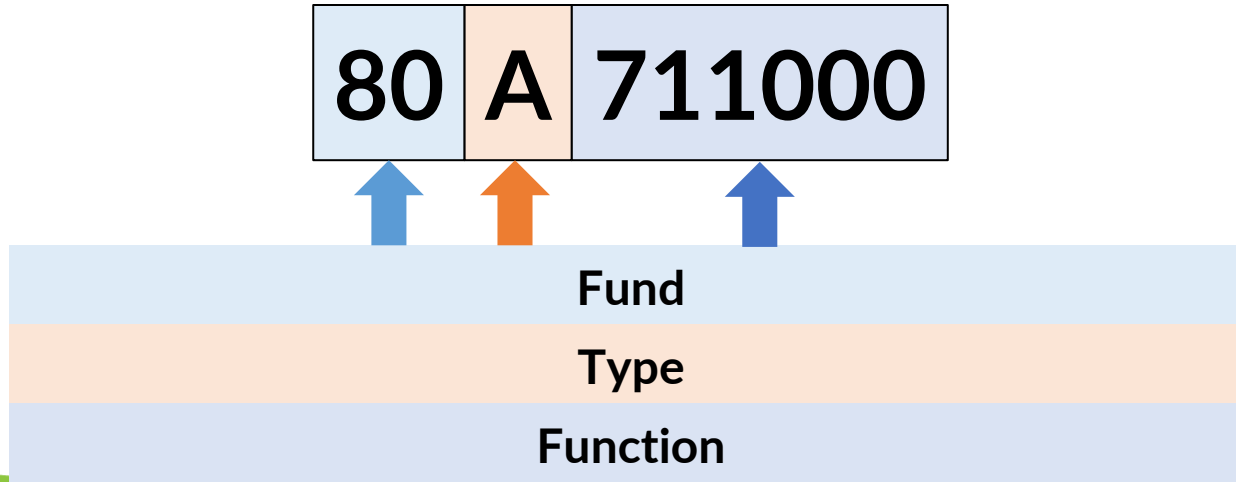
Balance Sheet

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



Balance Sheet Accounts

Balance sheet accounts use three dimensions:



Balance Sheet Accounts

What does this account mean?

80	A	711000
----	---	--------

Community Service Fund cash (asset).



Balance Sheet Accounts

When you report to DPI, all balance sheet accounts use “B”

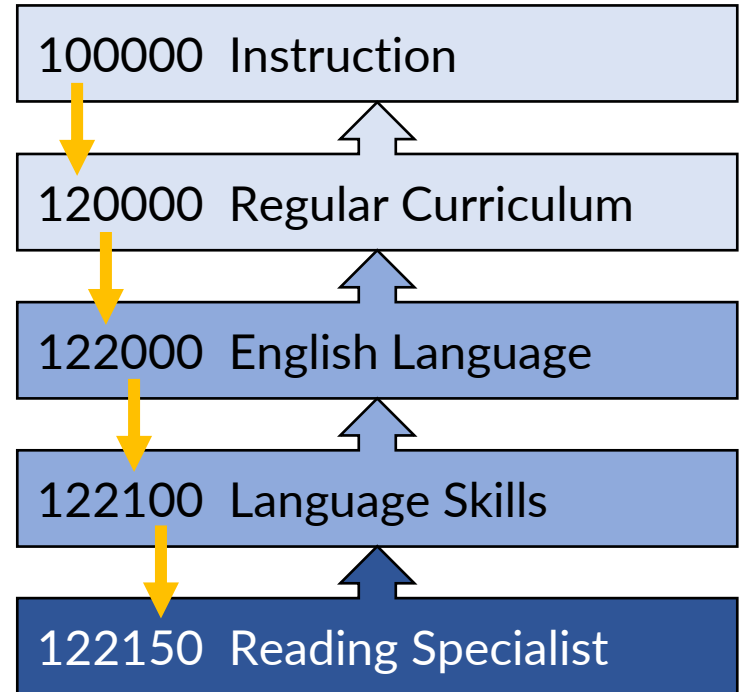
80 B 711000

No “A,” “L,” or “Q” on your DPI reports!



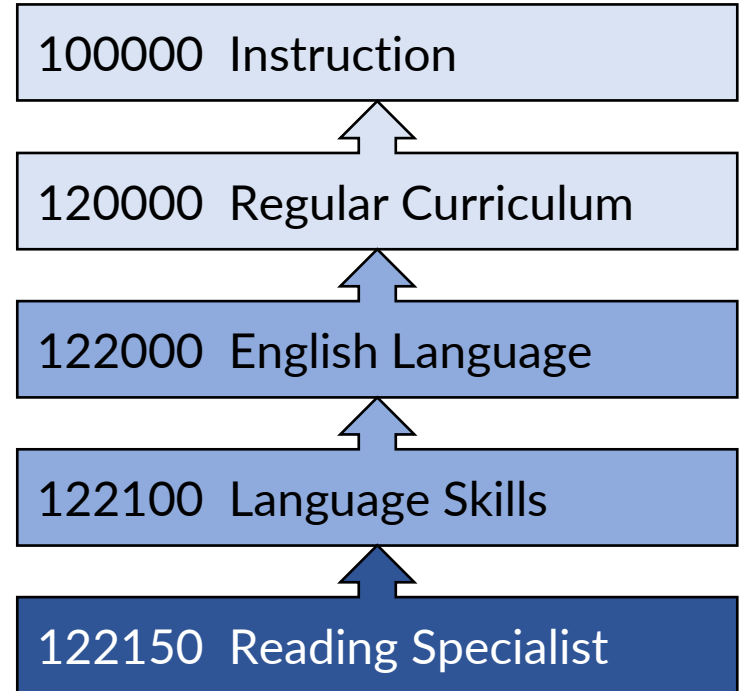
WUFAR is Hierarchical

- 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 DPI prescribed local optional functions
122150 is a locally created function for an even greater level of detail



The WUFAR

- Find it on the DPI School Financial Services webpage

dpi.wi.gov/sfs/finances

[/wufar/overview](https://dpi.wi.gov/sfs/finances/wufar/overview)

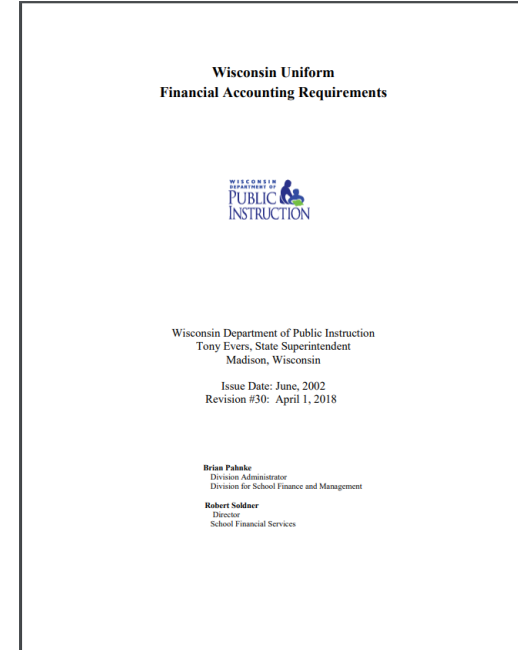


The screenshot shows the Wisconsin Department of Public Instruction website. The navigation bar includes links for Home, Families & Students, Schools & Educators, Libraries, and Data & Media. The main content area is titled "Accounting, Auditing & Financial Management" and lists various services. The "Wisconsin Uniform Financial Accounting Requirements (WUFAR)" page is highlighted. The page content includes an overview of the WUFAR manual, which presents a uniform financial and accounting structure for public elementary and secondary schools in the state of Wisconsin. It also mentions that the manual replaces the Wisconsin Elementary and Secondary School Accounting System (WESSAS) Handbook last updated in July, 1992. A note states that the chart of accounts listing included in the WUFAR is effective as of July 1, 2002. The page is dated "The 2018-19 WUFAR (updated June 29, 2018)".



The WUFAR

- Document defining DPI's accounting requirements for reporting financial data



The WUFAR

- Organized into chapters by topic and account dimension

CHAPTER 1 INTRODUCTION	1-1
PURPOSE OF THE MANUAL.....	1-1
FUND ACCOUNTING.....	1-1
CONFORMANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES.....	1-1
BASIS OF ACCOUNTING.....	1-2
COMPARABILITY.....	1-3
THE ACCOUNT CLASSIFICATION STRUCTURE.....	1-3
WUFAR SEQUENCE OF DIMENSIONS.....	1-3
ACCOUNT CODE HIERARCHY.....	1-4
ORGANIZATION OF MANUAL.....	1-4
CHAPTER 2 REVENUE AND EXPENDITURE RECOGNITION REQUIREMENTS	2-1
PROPERTY TAXES.....	2-1
STATE AND FEDERAL AID.....	2-1
SUPPLY AND MATERIAL INVENTORY, PREPAID EXPENSE.....	2-1
CAPITAL ITEMS.....	2-1
PAYROLL AND PAYROLL RELATED BENEFITS.....	2-1
ACCUMULATED COMPENSATED ABSENCES.....	2-1
TERMINATION AND POST-EMPLOYMENT BENEFITS.....	2-1
SELF-FUNDED HEALTH BENEFITS.....	2-2
PREPAYMENT OF "PRIOR SERVICE PENSION" LIABILITY.....	2-2
CHARGES FOR PROVIDING SERVICES TO OTHER EDUCATIONAL AGENCIES AND PRIVATE PARTIES.....	2-2
COST FOR SERVICES PROVIDED BY OTHER EDUCATIONAL AGENCIES.....	2-2
SCHOOL BASED SERVICES (SBS) OR MEDICAID) REVENUE.....	2-2
PARTICIPATION IN A CONSORTIUM.....	2-2
LONG-TERM DEBT.....	2-2
TEMPORARY BORROWING INTEREST COST.....	2-2
TEMPORARY INVESTMENT INCOME.....	2-3
CHAPTER 3 THE MINIMUM CHART OF ACCOUNTS	3-1
CHAPTER 4 FUND DIMENSION SUMMARY	4-1
10 GENERAL FUND.....	4-1
20 SPECIAL PROJECT FUNDS.....	4-1
30 DEBT SERVICE FUND.....	4-1
40 CAPITAL PROJECTS FUND.....	4-1
50 FOOD SERVICE FUND.....	4-1
60 AGENCY FUND.....	4-1
70 TRUST FUNDS.....	4-1
80 COMMUNITY SERVICE FUND.....	4-1
90 PACKAGE AND COOPERATIVE PROGRAM FUND.....	4-1
CHAPTER 5 FUND DEFINITIONS	5-1
INSTRUCTIONAL FUNDS.....	5-1
DEBT SERVICE FUNDS.....	5-2
CAPITAL PROJECTS FUNDS.....	5-2
FOOD AND COMMUNITY SERVICE FUNDS.....	5-3
AGENCY FUND.....	5-4
TRUST FUNDS.....	5-4
CHAPTER 6 FUNCTION DIMENSION SUMMARY	6-1
100 000 INSTRUCTION.....	6-1
200 000 SUPPORT SERVICES.....	6-5
300 000 COMMUNITY SERVICES.....	6-10
400 000 NON-PROGRAM TRANSACTIONS.....	6-10



The WUFAR

- Lists DPI-defined account dimensions

Bold face black = required for most DPI reporting

Red = additional local detail

Chapter 10 OBJECT DIMENSION SUMMARY		Required Reporting Codes
		Optional Codes for local use
100	SALARIES	
110	Permanent Full Time	
120	Permanent Part Time	
130	Temporary Full Time	
140	Temporary Part Time	
150	Leave Payments	
200	EMPLOYEE BENEFITS	
210	Retirement	
211	Employee's Share Paid by Employer	
212	Employee's Share	
218	Contribution to Employee Benefit Trust	
219	Other Employee Benefits	
220	Social Security	
222	Employee's Share	
229	Other	
230	Life Insurance	
240	Health Insurance	
241	Medical	
242	Hospitalization	
243	Dental	
244	HMO	
245	DMO	
246	Optical	
247	Psychiatric	
248	Multiple Health Coverage	
249	Other Health Coverage	
250	Other Employee Insurance	
251	Income Protection	
252	Automobile	
253	Homeowner's	
254	Worker's Compensation	
259	Miscellaneous Employee Insurance	
260	Other Employee Benefits	
261	College Credit Reimbursement	
292	Annuity Payments by District	
293	Miscellaneous Benefits	
295	Taxable Meals	
296	Other taxable employee benefits	



The WUFAR

- Written definitions are included for dimensions required for reporting

100 SALARIES

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series

The gross amount (i.e. the amount before deductions) paid to district employees. Include here salary and wage payments for paid time off for sick leave, vacation, holidays, sabbaticals, etc. Lump sum payments to former employees such as payoff of accumulated vacation or sick leave is coded to object 290 "Other Employee Benefits." Payroll related benefits such as insurance, FICA, retirement are coded under object 200 "Employee Benefits." Amounts paid to individuals not considered district employees for personal services are recorded in the 300 object "Purchased Services" series. Stipends paid to district employees are recorded here.

Chapter 11 OBJECT DEFINITIONS

100 SALARIES

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.

The gross amount (i.e. the amount before deductions) paid to district employees. Include here salary and wage payments for paid time off for sick leave, vacation, holidays, sabbaticals, etc. Lump sum payments to former employees such as payoff of accumulated vacation or sick leave is coded to object 290 "Other Employee Benefits." Payroll related benefits such as insurance, FICA, retirement are coded under object 200 "Employee Benefits." Amounts paid to individuals not considered district employees for personal services are recorded in the 300 object "Purchased Services" series. Stipends paid to district employees are recorded here.

200 EMPLOYEE BENEFITS

210 RETIREMENT

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.

Retirement contributions paid by district. Include here payments to the Wisconsin Retirement System and payments to defined benefit pension plans established in accordance with state statutes, federal laws and Internal Revenue Service requirements.

211 RETIREMENT—EMPLOYEE SHARE PAID BY EMPLOYER

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.

Employer contributions to the Wisconsin Retirement System for the portion which is the employee share.

212 RETIREMENT—EMPLOYER'S SHARE

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.

Employer portion of contributions to the Wisconsin Retirement System.

218 RETIREMENT—CONTRIBUTION TO EMPLOYEE BENEFIT TRUST

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.

Employer contributions to a Fund 73 trust for OPEB or pension payments. Contributions are allocated to the Functions of active plan participants. If the contribution exceeds the Actuarially Determined Contribution (ADC) the amount of the excess over the ADC gets recorded in Function 260000. Revenue in Fund 73 gets coded to Source 951 for OPEB and Source 953 for pension.

219 RETIREMENT—OTHER EMPLOYEE BENEFITS

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.

Employer payment of other employee benefits. Defined contribution HRA plan contributions or TSA contributions funded into an irrevocable account while active employee, for future use in retirement, would be coded here if not included in the actuarial study.

220 SOCIAL SECURITY

Used with all functions and sub-functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 280 000, 400 000 series.

Employer's share of Social Security ("FICA" and Medicare) paid by the district.

230 LIFE INSURANCE



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 SERVICE FUNDS			DEBT SERVICE FUNDS			CAPITAL PROJECTS 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	FD	FD	FD	FD	FD	FD	FD	FD
				10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	50	50	50	50	50	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	X	X																		
E	254410	342	Chartered Service Travel	X	X	X	X	X	X																				
E	254410	348	Vehicle Fuel	X	X	X	X	X	X																				
E	254410	360	Communication	X	X	X	X	X	X																				
E	254410	360	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 CCDEB	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 WTCS	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 Fries	X	X	X	X	X	X																				
E	254410	999	Other Miscellaneous	X	X	X	X	X	X																				
E	254490	100	Salaries	X	X	X	X	X	X																				
E	254490	211	Retirement-Employee's Share Paid by Employer	X	X	X	X	X	X																				
E	254490	212	Retirement-Employee's Share	X	X	X	X	X	X																				
E	254490	218	Retirement-Contribution to Employee Benefit Trust	X	X	X	X	X	X																				
E	254490	219	Retirement-Other Employee Benefits	X	X	X	X	X	X																				
E	254490	220	Social Security	X	X	X	X	X	X																				
E	254490	230	Life Insurance	X	X	X	X	X	X																				
E	254490	240	Health Insurance	X	X	X	X	X	X																				
E	254490	250	Other Insurance	X	X	X	X	X	X																				
E	254490	290	Other Employee Benefits	X	X	X	X	X	X																				
E	254490	310	Personal Services	X	X	X	X	X	X																				
E	254490	320	Property Services	X	X	X	X	X	X	X	X																		
E	254490	342	Employee Travel	X	X	X	X	X	X																				

TYPE	WUFAR FUNCTION	WUFAR OBJECT	ACCOUNT TITLE	INSTRUCTIONAL FUNDS						TEACH SERVICE FUNDS		DEBT SERVICE FUNDS		CAPITAL PROJECTS 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	FD	FD	FD	FD				
				10	21	29	91	99	27	23	93	38	39	41	46	48	49	50	50	50	50	50	50	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	X	X																		
E	254410	342	Employee Travel	X	X	X	X	X	X																				





WUFAR Accounting Issues & Examples



- <https://dpi.wi.gov/sfs/finances/wufar/accounting-issues-examples>

Issues and Examples


Debt

- [Debt Issuance, Defeasance, and Refinancing Journal Entries](#) 
- [BAN Issuance and Refinancing Example with Closing Memo and Journal Entries](#) 

TEACH Funding

- [TEACH Accounting Procedures](#)  (grants prior to 2012)
- [TEACH Program - Teacher Training Grants for Educational Technology](#) 

Fund 21 - Special Revenue Trust Fund

- [Fund 21 Guidelines](#) 

Fund 27 - Special Education

- [IDEA Indirect Cost Claiming](#) 
- [IDEA Third Party Grant Arrangements](#) 
- [Medicaid Reimbursement](#) 



High Level WUFAR: Functions

Function	Label	Examples (not a complete list)
100000	Instruction	Teachers providing instruction to students
110000	Undifferentiated Curriculum	Elementary school teacher
120000	Regular Curriculum	English language arts, math, science, art
130000	Vocational Curriculum	Business, agriculture, family & consumer ed.
140000	Physical Curriculum	P.E., health
150000	Special Education	Cross-categorical, early childhood, special ed aides
160000	Co-Curricular Activities	Sports, academic co-curriculars
170000	Other Special Needs	Gifted & talented, school age parents



High Level WUFAR: Functions

Function	Label	Examples (not a complete list)
200000	Support Services	Administration, maintenance, staff support
210000	Pupil Services	School nurse, guidance counselor, attendance
220000	Instructional Staff Services	Professional development, library, spec. ed. director
230000	General Administration	Superintendent, school board, legal
240000	School Building Administration	Principals & building admin assistants
250000	Business Administration	Food service, B&G, transportation, business office
260000	Central Services	Copying, mail, public information
270000	Insurance & Judgments	Liability insurance, unemployment, legal judgments
280000	Debt Services	Principal & interest payments on long-term debt
290000	Other Support Services	Central IT, severances, retiree benefits



High Level WUFAR: Functions

Function	Label	Examples (not a complete list)
300000	Community Services (“Fund 80”)	Optional community programs & services
310000	Adult Education	Adult enrichment programs
390000	Other Community Services	Afterschool/summer rec programs, day care
400000	Non-Program Transactions	Transfers and tuition
410000	Fund Transfers	Transfers of money from one fund to another
420000	Trust Fund Disbursements	Only with trust (“70”) funds
430000	Purchased Instructional Services	Tuition, open enrollment, vouchers
490000	Other Non-Program	Cash balance adjustments, refunds, aid to other districts
500000	District-Wide	Optional for use with revenue accounts, not collected



High Level WUFAR: Objects

Object	Label	Examples (not a complete list)
100	Salaries	Salaries, wages, stipends
200	Employee Benefits	Insurance, FICA, retirement
300	Purchased Services	Contractors, utilities, travel, payments to other gov't units
400	Non-Capital Objects	Supplies, curriculum materials, software, small equipment
500	Capital Objects	Capital equipment, vehicles, real estate, renovations
600	Debt Retirement	Principal and interest payments on long-term debt
700	Insurance & Judgments	Liability insurance, unemployment, legal judgments
800	Transfers	Transfers of money from one fund to another
900	Other Objects	Cash balance adjustments, refunds, aid to other districts



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)
710000	Current Assets	What you own
711000	Cash	Savings/checking deposits, cash on hand
712000	Investments	Money market deposits, investments
713000	Receivables	Taxes due, accounts receivable
714000	Due from Other Funds	Fund transfers pending
715000	Due from Other Governments	State aids, federal grants, CESA aid transits, etc. due
716000	Inventory	Supplies on hand, resale assets
717000	Prepaid Expenses	Items recorded as expenditures in the future
719000	Other Fund Assets	Anything else



High Level WUFAR: Balance Sheet

Function	Label	Examples (not a complete list)
810000	Current Liabilities	What you owe
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)
930000	Fund Balance	Surplus in fund at year end
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



Optional Asset/Debt Tracking

- **Fixed assets: Recorded in “Fund” 07 with 750000 functions**
- **Long-term debt principal: Recorded in “Fund” 08 with 840000 functions**



Practice: How do I code...

Contracted bus route to and from school

10 E

- Definitely an expenditure...
- Is this a special ed cost? *For this example, we'll say no.*



Practice: How do I code...

Contracted bus route to and from school

10 E

256710

- Is there a clear, obvious WUFAR function?
- *Yes!*

256	700	Contracted Pupil Transportation
256	710	Regular—Home to School
256	720	Shuttle Services
256	730	Parent Contract—Home to School
256	740	Co-Curricular
256	750	Contracted Specialized Transportation
256	760	Integration
256	770	Field Trips
256	790	Other Contracted Transportation



Practice: How do I code...

Contracted bus route to and from school

10 E 341 256710

- What about a clear, obvious object?
- *Yes!*

340	Travel
341	Pupil Transportation
342	Employee Travel
343	Contracted Service Travel
344	Contracted Service Travel—IEP Medical Services
345	Pupil Lodging and Meals
346	Employee Travel for IEP Medical Services
348	Vehicle Fuel



Practice: How do I code...

Contracted bus route to and from school

10 E 800 341 256710

- Is this cost associated with a particular school or location?
- *It depends!* We have to decide what makes sense for our LEA...
- For this example, we'll say transportation is a district-wide cost, which in our LEA is location 800.



Practice: How do I code...

Contracted bus route to and from school

10 E 800 341 256710 000

- Is the bus route part of a particular grant or project?
We have to check that out!
- For this example, we'll say no.



Practice: How do I code...

Contracted bus route to and from school

10 E 800 341 256710 000

And we're done!



Practice: How do I code...

Tables and chairs for the Elementary School

10 E 100

- Regular ed expense,
- At the elementary school.



Practice: How do I code...

Tables and chairs for the Elementary School

10 E 100

- What's the object? *Furniture sounds like equipment...*

560 EQUIPMENT/VEHICLE REPLACEMENT

Used with all functions and sub-functions except those in the 256 200, 256 700, 256 800, 256 900, 270 000, 280 000, 400 000 series.

Expenditures for 440 NON-CAPITAL EQUIPMENT

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records or are rec

Used with all functions and sub-functions except those in the 254 600, 256 200 (except 256 290), 256 300, 256 700, 256 800, 256 900, 270 000, 280 000, 400 000 series

Items that have the characteristics of equipment but with a small unit cost (items less than the district's capitalization threshold) that makes it infeasible to maintain property records on an individual item basis. Included here are containers, desks and other building furnishings, measuring devices, tools and equipment. If the purchase is being made with Federal funds the threshold cannot exceed \$5,000 for that individual purchase.



Practice: How do I code...

Tables and chairs for the Elementary School

10 E 100 440

- *We'll say each table and chair is below our capitalization threshold.*

560 EQUIPMENT/VEHICLE REPLACEMENT

Used with all functions and sub-functions except those in the 256 200, 256 700, 256 800, 256 900, 270 000, 280 000, 400 000 series.

440 NON-CAPITAL EQUIPMENT

Used with all functions and sub-functions except those in the 254 600, 256 200 (except 256 290), 256 300, 256 700, 256 800, 256 900, 270 000, 280 000, 400 000 series

Items that have the characteristics of equipment but with a small unit cost (items less than the district's capitalization threshold) that makes it infeasible to maintain property records on an individual item basis. Included here are containers, desks and other building furnishings, measuring devices, tools and equipment. If the purchase is being made with Federal funds the threshold cannot exceed \$5,000 for that individual purchase.



Practice: How do I code...

Tables and chairs for the Elementary School

10 E 100 440 ? ? ? ? ? ? 000

- *And we're paying for this ourselves...so no special project.*
- ***But what about the function?***



Practice: How do I code...

110000 Undifferentiated Curriculum

An instructional situation in which one teacher is responsible for providing instruction in two or more curricular areas to the same group of pupils. Examples include a language arts/social studies core program or a first-grade class where a teacher teaches reading, writing, arithmetic, penmanship, etc. to the same group of pupils. *This definition does not imply that only elementary level programs are coded here. The cost of individual use equipment such as laptops and chromebooks should be charged to this Function for pupils in this instructional setting.*

240000 School Building Administration

Activities concerned with directing and managing the operation of a particular school. Included here are activities of the principal, assistant principals and other assistants in the general supervision of school operations, staff evaluation, duty assignment, school records, and coordination of school instructional activities.

253000 Operation

Activities concerned with keeping the physical plant open, comfortable, and safe for use. Include here daily and seasonal operation activities concerned with sites, buildings, servicing (including routine "preventive maintenance" activities) of equipment and vehicles other than pupil transportation vehicles. Examples of activities included here are utility costs, lawn and landscaping care, snow removal, incidental building repairs and painting, routine servicing of equipment and vehicles other than pupil transportation, school security services including police activities for school functions, hall monitoring, playground supervisors and chaperones. Maintenance activities or repairs of a non-incidental nature are coded to function 254 000 "Maintenance and Repairs" series.



WUFAR reminders

- The account string tells the story of the transaction
- Account coding is not always clear or definite
- It takes lots of practice and experience



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