

WUFAR Account Coding

Funds:

A separate budget is established for each fund wherein a school district anticipates a transaction. Each fund has its own receipts and disbursements and its own fund balance. Listed below are the funds used in conjunction with our budget.

10- General Fund

The General Fund is used to account for district financial activities for current operations, except those which are required to be accounted for in separate funds.

21 – Special Revenue Trust Fund

This fund is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations from private parties. Cash and investment accounts in this fund are required as specified by donors. There may be a fund balance in this fund.

27 – Special Education Fund

This fund is used to account for special education and related services funded wholly or in part with state or federal special education aid or charges for services provided to other districts as a result of being a host district for a special education package or cooperative program. No fund balance or deficit can exist in this fund.

30 – Debt Service Funds

These funds are used for recording transactions related to repayment of the following general obligation debt: Promissory notes (issued per statute 67.12(12)), bonds, state trust fund loans, and TEACH loans. Also included in these funds are transactions pertaining to land contract payments and refinancing of debt issues and other district obligations as specified by the Department of Public Instruction. Debt tax levies must be recorded in these funds. The resources in these funds may not be used for any other purpose as long as a related debt remains. For this reason separate checking and/or investment accounts for debt service funds are maintained.

40 – Capital Projects Funds

These funds are used to account for expenditures financed through the use of bonds, promissory notes issued per statute 67.12(12), state trust fund loans, land contracts, an expansion fund tax levy established per statute 120.10(10m). As permitted, a capital project fund may also be used to record capital lease transactions involving a “letter of credit” or where use of the lease proceeds extends beyond the fiscal year end. Capital projects funded through other sources of revenue such as gifts, grants, sale of capital objects, etc. May be accounted for in these funds depending on the circumstances.

50 – Food Service Fund

All revenue and expenditure related to Food Services should be recorded in this fund. The Food Service Fund may not transfer money to any other fund. Any fund balance must be retained for future use for Food Services. Federal regulations require that the Food Service Fund be accounted for separately.

60 – Agency (Student Activity) Fund

The Agency (Student Activity) Fund is used to account for assets held by the school district for student organizations.

70 – Trust Funds

These funds are used to account for assets held by the district in a trustee capacity for individuals, private organizations, other government and/or other funds.

80 – Community Service Fund

Statute 120.13 and 120.61 allow a school board to permit use of the District’s property for civic purposes. Services such as the pool and Middle School activities are accounted for in this fund.

Source Dimension

The source dimension is used to classify revenues and other sources of income according to their origins.

100 – Inter-fund Transfers-In

All revenue from inter-fund transfers.

200 – Revenue From Local Sources

Property taxes, payment for services, non-capital sales, school activity income, interest on investments, and other revenues such as student fees.

300 – Inter-District Payments Within Wisconsin

Received from other Wisconsin school districts for services rendered.

500 – Revenue from Intermediate Sources

Payments received from Cooperative Education Service Agencies and counties.

600 – Revenue From State Sources

Money received from the State of Wisconsin. Examples are categorical aids such as transportation aid and library aid. Additionally, equalization aids are recorded here.

700 – Revenue From Federal Sources

Money received directly from the federal government or routed through the state such as special education projects grants.

800 – Other Financing Sources

Non-recurring sources of funds, which are classified separately from revenues, such as loans.

900 – Other Revenues

Adjustments and refunds of disbursements are recorded here. Money received from an insurance company for non-capital losses are also recorded here.

Object Dimension

The object dimension is an account designation that categorizes an article or service obtained from a specific expenditure. It is used to describe the “what” of a particular transaction.

100 – Salaries

Wages paid for all personnel.

200 – Employee Benefits

State retirement, Social Security, health insurance, dental insurance, income protection, and other retirement.

300 – Purchased Services

Personal and property services, utilities, pupil and employee travel, communication, data processing, and intergovernmental payments such as tuition.

400 – Non-Capital

Supplies, workbooks, textbooks, paper, software, newspapers, magazines, film rental and non-capital equipment.

500 – Capital

Additional and replacement capital equipment, vehicle and equipment rental.

600 – Debt Retirement

Interest and costs of borrowing.

700 – Insurance and Judgements

Property, liability, workers’ compensation and unemployment compensation.

800 – Operating Transfers-Out

All inter-fund transfers out of a fund other than residual equity transfers.

900 – Other Objects

Revenue transits, district dues, employee and pupil dues, adjustments and miscellaneous.

Function Dimension

Functions are an account designation that categorize a reason or purpose served by a particular expenditure or made possible by a particular receipt. Functions are a six-digit code and are broken down into three primary sub-groups, the 100 000 series, representing instruction, the 200 000 series, representing support activities, and the 400 000 series, used to record non-program activity.

110 000 – Undifferentiated

An instructional situation in which one teacher is responsible for providing instruction in two or more curricular areas to the same group of pupils (K-5 teachers).

120 000 – Regular Education

An instructional setting in which a teacher is responsible for instructing a group of pupils in only one curricular area (high school math, science, social studies, language arts, music and art).

130 000 – Vocational Education

Vocational instructional activities (business education, industrial education, home economics and agriculture programs).

140 000 – Physical Education

Instructional activities concerned with health and safety in daily living (physical education, health).

150 000 – Special Education

Instructional activities for pupils with disabilities and provided by specially qualified personnel as required by an Individual Educational Program (IEP) for such pupils (cognitively disabled, learning disabled, emotionally disturbed, speech therapy and homebound instruction).

160 000 – Co-Curricular Activities

Instructional activities under the guidance and supervision of school staff designed to provide students such experiences as motivation, enjoyment and improvement of skills (extracurricular programs such as athletics).

170 000 – Special Needs

Activities of students with special needs not requiring an Individualized Education Program (IEP), but receiving instruction in curriculum designed to meet their unique needs.

210 000 – Pupil Services

Activities associated with pupil services programs (social work, guidance, psychological services, speech pathology and audiology, attendance, occupational and physical therapy).

220 000 – Instructional Staff Services

Curriculum development, library services, special education supervision.

230 000 - General Administration

Activities concerned with establishing and administering policies in connection with operating the school district. Includes Board of Education and Superintendent.

240 000 – Building Administration

Building management, including principals and secretaries.

250 000 – Business Administration

Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the school district. Includes fiscal, pupil transportation, and building and grounds.

260 000 – Central Services

Data processing, public information, telephone and staff services such as training.

270 000 – Insurance/Unemployment

Liability, property, workers' compensation insurances, unemployment compensation and judgements.

280 000 – Debt Retirement

Interest and bond handling charges.

290 000 – Other Support

Other retirement services.

410 000 – Inter-fund Operating Transfers

Permanent transfer of money from one fund to another to pay obligations of the receiving fund.

420 000 – Trust Fund Expenditures

Payment of retirement benefits.

430 000 – Purchased Instructional

Payments for instructional services or services provided to students by other public and private agencies.

490 000 – Other Non-Program Transactions

Uncollected personal property tax refunded to municipalities.

Program/Project Dimension

The program/project dimension is designed to define and account for activities or groups of activities for which specific cost accounting is required or desired.

001 – 099 DPI Reserved Use

Program/project numbers 001 through 099 are reserved for use by DPI to differentiate aid appropriations. These program/project numbers are not to be used by school districts in their accounting systems.

141 - 599 DPI Specific Assigned

Program/project numbers 141 through 599 are reserved and assigned by DPI for certain activities or groups of activities that receive their support from other governmental or nongovernmental agencies which require or may require school district to provide specific cost accounting.

600 – 999 Local District Specific Assigned

Program/project numbers 600 through 999 are available for utilization and assignment by local school districts to define and account for activities or groups of activities for which they desire specific cost accounting information.