**SCHOOL FINANCIAL SERVICES TEAM – DEPARTMENT OF PUBLIC INSTRUCTION – SCHOOL FINANCE BULLETIN #777, JULY 16, 2019**

**PUPIL TRANSPORTATION REPORTS DUE TOMORROW:** As of 11 o’clock this morning there were 52 districts/LEAs that had not started their 2018-19 PI-1547 Pupil Transportation Reports, and 57 more that have been started but not submitted. The due date for these reports is tomorrow (Wednesday, July 17).

If you are having problems accessing the PI-1547 report, please email [dpifin@dpi.wi.gov](mailto:dpifin@dpi.wi.gov). Be sure to include the district/LEA and who, specifically, cannot access it.

**DRAFT GASB 84 WUFAR UPDATES & FEEDBACK OPPORTUNITY THIS WEEK:** In the next couple of days we will have completed draft WUFAR updates related to implementing GASB 84 requirements for recording and reporting fiduciary activities, beginning with 2019-20. There will be a specific, separate message over this listserv when that draft is available.

We recognize that GASB 84—particularly the requirement to record and report revenues, expenditures, and fund balances in Funds 60 and 72—is a significant change for the field. In order to provide timely accounting information for the new school year, GASB 84-related updates will be released as a “pre-revision” subset of the full WUFAR Revision #34 to follow later.

We are also looking for feedback on whether the draft WUFAR updates will meet GASB 84 requirements for recording fiduciary activity in your district/LEA. The message announcing the update will include a link to a Google Form to provide your feedback on that question. There will be a quick turnaround so we can finalize the GASB 84 updates as soon as possible. A specific due date for feedback will be included in the email and given in the Google Form; expect that it would be about a week after the draft is released.

Additional information and guidance on GASB 84 will be developed and released during the coming year. We will continue to engage with the field on how we can all successfully implement these new accounting and reporting requirements in Wisconsin.

**PAYMENTS FROM CESAS & OTHER AGENCIES USING THEIR GRANTS:** The U.S. Department of Education has been emphasizing the difference within federal programs between subgranting and contracting, particularly with regard to IDEA. Only true transits of federal aids—where an LEA receives funds as the fiscal agent for a consortium or other third-party arrangement, but the funds actually belong to a different LEA—are coded with an aid transit source (317, 514, or 517).

If a CESA or other LEA uses federal funds from DPI to pay a district under a contract or service agreement (e.g. travel, professional development stipend) those funds lose their identity as “federal” once they are paid to the district and are not coded as aid transits. Instead, those payments should be coded with the appropriate 340, 530, or 540 source.

Professional development stipends for special education staff funded by a CESA or another LEA under a grant they received are not eligible for state special education aid. Any such stipends should be coded and reported on the PI-1505-SE using project 019. Stipends paid with a district’s own grant funds should continue to be coded with the appropriate grant project.

**SPECIAL ED “NO VALID LICENSE” DATA NOT YET IN SAFR:** We have not yet received information from the DPI Teacher Preparation, Development & Licensing Team to populate the 2018-19 “no valid license” listing for special education staff. We will send an update as soon as that information is available and loaded into SAFR.

**FNS PAYMENTS ON AIDS REGISTER:** Last week’s downtown Madison power outage interacting with the Aids Register update schedule caused some Food & Nutrition Services payments to be removed in error. An emergency fix is being made this afternoon to restore these payments to the Aids Register.

**2018-19 SCHOOL LEVEL REPORTING BUDGET AND UPDATED ENROLLMENT DATA AVAILABLE:** A statewide Excel download file of the school-level budget data submitted for 2018-19 by school districts and independent charter schools is available for download at:

<https://dpi.wi.gov/sfs/reporting/slr>

The file is posted under “School Level Reporting Resources,” toward the bottom of the page, along with enrollments from the 3rd Friday of September 2018 count.

Questions: Dan Bush, [daniel.bush@dpi.wi.gov](mailto:daniel.bush@dpi.wi.gov), 608-266-6968.

**UPCOMING DUE DATES AND OTHER EVENTS:**

[**EXTENDED – July 17:** PI-1547 2018-19 Transportation Report Due]

[**REVISED – July 22:** PI-1505, -AC, and -SE 2018-19 Annual Reports Open]

[**REVISED – July 22:** PI-1506-AC and -FB 2018-19 Auditor Reports Open]

[**July 26:** PI-1505-Calendar 2018-19 School Calendar Report Due]

[**July 29:** PI-1547-SS 2019 Summer School Transportation Report Open]

[**August 1:** ESSA School Level 2018-19 Actual Expenditures Report Open]

[**August 9:** PI-1505-Census 2018-19 Census Report Due]

**UPCOMING WASBO** [<https://www.wasbo.com>] **and WASDA** [<http://www.wasda.org>] **WORKSHOPS AND CONFERENCES:**

**WASBO Custodial & Maintenance Conferences**

* July 17 – New Berlin
* July 24 – Westby
* July 31 – Appleton

**New School Administrators and Support Staff Conference**

* August 7-8 – Holiday Inn, Stevens Point

**WASBO School Business Office Professionals Conferences (previously Bookkeeper and Payroll Professionals Conference)**

* August 15 – CESA 3, Fennimore, WI
* October 17 – CESA 4, West Salem, WI
* November 20 – CESA 6, 7 and 8, Fox Valley Technical College, Appleton

**Fall 2019 Certified School Risk Managers Program (CSRM)** To learn more visit: <https://wasbo.com/riskmanagement>

* Fundamentals of Risk Management – September 18 – Madison
* Handling School Risks – September 19 – Madison
* Measuring School Risks – October 16 – Madison
* Funding School Risks – October 17 – Madison
* Administering School Risk – November 13 – Madison
* Crisis Prevention – November 14 – Madison

**WASBO Fall Conference**

* October 2 – Golf Fundraiser, Quit Qui Oc
* October 3-4 – The Osthoff Resort, Elkhart Lake

**SCHOOL FINANCE CONTACTS:**

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[Auditor Questions [dpifin@dpi.wi.gov](mailto:dpifin@dpi.wi.gov)]

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**PREVIOUS MESSAGE:**

**SCHOOL FINANCIAL SERVICES TEAM – DEPARTMENT OF PUBLIC INSTRUCTION – SCHOOL FINANCE BULLETIN #776, JULY 11, 2019**

**REMINDER: PI-1505 AND -1506 REPORTS DELAYED TO JULY 22:** The scheduled opening of the 2018-19 PI-1505, 1505-AC, 1505-SE, 1506-AC, and 1506-FB reports has been delayed one week to Monday, July 22, 2019. Recent DPI server infrastructure changes and a power outage have extended the time needed to complete work for the new year. More details are in Dan Bush’s email of May 10 that went out via this listserv.

**2019-20 REVENUE LIMIT WORKSHEETS UPDATED:** The prepopulated and blank executable Revenue Limit worksheets have been updated to reflect the enacted 2019-2021 state biennial budget, with a $175 per member increase on line 4A and the $9,700 low revenue ceiling reflected on line 4B. This update also adds CCDEB adjustments, which may offset a portion of those increases for districts in CCDEBs. Updated worksheets are available at:

<https://dpi.wi.gov/sfs/limits/worksheets/revenue>

Questions: Derek Sliter, [derek.sliter@dpi.wi.gov](mailto:derek.sliter@dpi.wi.gov), 608-266-3464.

**EARLY ESTIMATE OF RATE FOR 2019-20 SPECIAL EDUCATION AID (25.85%):**

We are currently estimating that 2019-20 payments of Special Education and School-Age Parents Aid will reimburse last year's eligible special education costs at a rate of 25.85%. This estimate is based upon an analysis of submitted 2018-19 budget data and is provided as a service to districts and other LEAs as they develop their budgets for the upcoming year.

Depending on reported PI-1505-SE data, we may use a revised estimate to calculate the November 2019 through March 2020 monthly aid payments. The final rate will be determined in May 2020 for the June 2020 payment.

Questions: Roselynn Bittorf, [roselynn.bittorf@dpi.wi.gov](mailto:roselynn.bittorf@dpi.wi.gov), 608-267-9212.

**AID PAYMENT SCHEDULE FOR 2019-20 POSTED:** The SFS schedule of state aid payments for the 2019-20 fiscal year has been posted at:

<https://dpi.wi.gov/sfs/finances/aids-register/aid-payments>