**SCHOOL FINANCIAL SERVICES TEAM – DEPARTMENT OF PUBLIC INSTRUCTION – SCHOOL FINANCE BULLETIN #769, JUNE 4, 2019**

## PAYMENT OF 2018-19 YEAR END CLAIMS:

## Each year in June the processing of claims is shut down for a couple of weeks in order for the State of Wisconsin to perform year end wrap up and rollover into the next fiscal year.

The last date that Department of Public Instruction (DPI) grant accountants will be able to process claims is June 12th. Claims that are not already on file at DPI might not be able to be processed in time for the June 12th processing date. If processed by June 12th, you should receive payment by June 24th. Processing of outstanding claims will begin again in July 2019.

A reminder that all final claims from fiscal year 2018-19 must be submitted by September 30, 2019.

If you have questions please contact your DPI Federal and State Programs grant accountant:

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**AID FOR SCHOOL MENTAL HEALTH PROGRAMS:** Eligibility information for the June 17 payment of Aid for School Mental Health Programs is now available at <https://dpi.wi.gov/sspw/mental-health/aid-school-mental-health-programs>. This new categorical aid program provides funds for school districts, independent charter schools, and private choice schools that increased their investments in school social workers from 2016-17 to 2017-18.

Questions: Julie Incitti, DPI Student Services, Prevention & Wellness, [julie.incitti@dpi.wi.gov](mailto:julie.incitti@dpi.wi.gov) or 608-266-0963.

**EARLY COLLEGE CREDIT PROGRAM:** Claims for the Early College Credit Program are open to districts through July 15. Because there are limited funds available for reimbursement, it is not possible for a district to estimate the associated revenue, nor to book a receivable at year end. WUFAR coding for this activity should be source 619 and project 445.

Information on the Early College Credit Program is available at: <https://dpi.wi.gov/dual-enrollment/eccp>.

**STATE TUITION PAYMENTS FINALIZED:** Payments of tuition from the state for students residing in certain eligible facilities have been finalized. Districts that submitted 2018-19 claims for students served in 2017-18 received payments on June 3. Amounts by district are available at <https://dpi.wi.gov/sfs/aid/categorical/state-tuition>.

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

**MESSAGE FROM THE SCHOOL NUTRITION TEAM:** Did you know Wisconsin schools and districts could do much more than many realize to simultaneously improve outcomes for students and improve district finances? Recent data suggests there could be more awareness of opportunities in the school nutrition area.

School nutrition is sometimes thought of as “separate” from the rest of the school, but considering its benefits, colleagues may want to think about ways they can support or jump-start school nutrition directors’ work to innovate their offerings for students.

We all know the benefits of a nutritious, affordable, tasty meal for students. Meanwhile, higher participation in school meals makes reimbursement dollars go farther by lowering per meal costs.

Most Wisconsin school districts are seeing downward trends in meals participation. Yet, according to (non-definitive) DPI survey data from this year, it seems many didn’t realize this trend can be reversed. Partnerships with colleagues and exciting new ideas are helping some districts get “outside the box” to the next generation of school meals -- to make them “rock” -- even getting students excited about healthy foods.

School nutrition directors work hard every day in Wisconsin, ensuring students are well-fed and able to succeed in school and life. But, are we directing our hard work to make the greatest impact?

Would you consider taking one of these two actions:

1) If you’re not a nutrition director: Find out if participation in your school/district is going up or down. Volunteer to help your nutrition director find funding for improvements, discuss or evaluate innovations, help with implementation, or provide other partnership;

2) If you are a nutrition director: Tell us what would help you take your meals to the next level of attractiveness, value, and popularity (if you don’t know, tell us what would help you figure it out). Our brief online survey makes this feedback easy.

Thank you for reading, and for all you do for your students!

School Nutrition Team, Wisconsin Department of Public Instruction

**UPCOMING EVENTS:**

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

**WASBO Custodial & Maintenance Conferences**

• June 18, 2019 – School Leadership Center – Module 7 only, Madison

• July 17, 2019 – New Berlin

• July 24, 2019 - Westby

• July 31, 2019 – Appleton

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

• Aug. 15 – CESA 3, Fennimore, WI

• Oct. 17 – CESA 4, West Salem, WI

• Nov. 20 – CESA 6,7 and 8, Fox Valley Technical College, Appleton

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

Fall CSRM Dates

• Fundamentals of Risk Management – September 18, 2019 – Madison

• Handling School Risks – September 19, 2019 – Madison

• Measuring School Risks – October 16, 2019 – Madison

• Funding School Risks – October 17, 2019 – Madison

• Administering School Risk – November 13, 2019 – Madison

• Crisis Prevention – November 14, 2018 – Madison

**WASBO Fall Conference,**

• Oct 2, 2019 – Golf Fundraiser, Quit Qui Oc

• Oct. 3-4, 2019 - The Osthoff Resort, Elkhart Lake

**SCHOOL FINANCE CONTACTS:**

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**SCHOOL FINANCIAL SERVICES TEAM – DEPARTMENT OF PUBLIC INSTRUCTION – SCHOOL FINANCE BULLETIN #768, May 31, 2019**

**GASB 84 – FIDUCIARY ACTIVITIES:**

GASB Statement No. 84, Fiduciary Activities (GASB 84) provides clarified requirements on the identification of fiduciary activities for accounting and financial reporting purposes. GASB 84 is effective for all school districts beginning in FY 2019-2020. GASB 84 will require all school district to analyze activities to determine if they are considered fiduciary (funds held for others) rather than district funds. For WI school districts, the Wisconsin Department of Public Instruction School Finance Services (SFS) team expects activities in Fund 60 (mostly student and parent organization funds) and Fund 70s, especially scholarship funds in Fund 72 that are not held in trust, to be affected the most.

GASB 84 also requires that custodial funds (previously referred to as agency funds) have a financial statement of change in net position. This means that all school districts will be required to account for and report revenues and expenditures related to all custodial funds, including those in Fund 60.

Unfortunately, GASB does not expect to release the final Implementation Guide, including GASB 84, until late June 2019. GASB 84 and the related exposure draft are currently available at the links below. The SFS team has been working to develop the necessary accounting, WUFAR coding, and technical assistance documents to provide additional support to districts in the implementation of GASB 84. The SFS team will be ready to adapt, finalize, and issue these documents as soon as possible after the release of the GASB Implementation Guide.

In the meantime, the SFS team encourages districts to evaluate their activities and related policies and procedures in the context of the clarified fiduciary activities described in GASB 84, especially those activities recorded in the Fund 60s and 70s. The SFS team also strongly encourages districts contact and work with your independent auditors to analyze potential fiduciary activities. Districts must also ensure they have procedures in place to be able to track and report fiduciary activity revenues and expenditures for 2019-2020, including Fund 60.

Additional draft SFS team analysis of the currently existing GASB 84 documents:

Custodial funds are one of the four fiduciary funds identified in GASB 84. Custodial funds are funds held for others in non-trust accounts. One of the concepts in GASB 84 related to the evaluation of whether activities are custodial is “administrative involvement”. If a district has administrative involvement over activities, those activities are likely not custodial activities and therefore would be district activities.

GASB 84 specifically includes the following examples of administrative involvement (GASB 84 page 5, footnote 2):

* monitoring compliance with requirements;
* determining eligible expenditures; and
* has the ability to exercise discretion in over how assets are allocation

The role of district staff in “exercising discretion in over how assets are allocated” will likely be significant in the evaluation of potential custodial activities. This will require consideration regarding the role and authority of:

* student activity advisors and/or business office staff in the initiation and approval process of student activity expenditures; and
* district staff in the selection of scholarship recipients

Items 4.17 through 4.24 in the exposure draft of GASB 84 Implementation Guide linked below attempt to address potential administrative involvement most common in school districts.

See the following GASB 84 related resources:

1. GASB 84, including a flowchart starting on PDF page 36: <https://www.gasb.org/jsp/GASB/Document_C/DocumentPage?cid=1176168786182&acceptedDisclaimer=true>
2. Exposure draft of GASB 84 Implementation Guide (Final GASB 84 Implementation Guide expected in June 2019): <https://www.gasb.org/jsp/GASB/Document_C/DocumentPage?cid=1176171882283&acceptedDisclaimer=true>

After reviewing the above information and links, and working with your independent auditor, please contact Terry Casper at 608-267-9218 or [terry.casper@dpi.wi.gov](mailto:terry.casper@dpi.wi.gov) for your outstanding questions.