**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>

**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

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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 #775, JULY 8, 2019**

**BUDGET HIGHLIGHTS:** We have been getting questions about what was in the final 2019-2021 state biennial budget enacted into law on July 5 with Governor Evers’ partial vetoes (2019 Act 9). Major highlights include:

* Per Pupil Aid: $742 per pupil in 2019-20, 2020-21, and thereafter.
* Revenue Limit: Per-member adjustments (worksheet line 4A) of $175 in 2019-20 and $179 in 2020-21. Low revenue ceiling of $9,700 in 2019-20 and $10,000 in 2020-21.
* General Aids: No change from the amount adopted by the Legislature, which was used for the July 1 Estimate.

More information on these and other provisions of the 2019-2021 state biennial budget is available at:

<https://dpi.wi.gov/policy-budget/biennial-budget/current>

**GASB 84 UPDATE:** The Government Accounting Standards Board released in June their final implementation guidance on GASB Statement 84, related to fiduciary activities. We are reviewing the document and finalizing a WUFAR revision to be released as soon as possible. The WUFAR revision will take effect with 2019-20 reporting—there are no GASB 84-related WUFAR changes for 2018-19.

The GASB 84 implementation guide is available on the GASB website at [www.gasb.org](http://www.gasb.org) – see the Latest News section, “GASB Issues Implementation Guide on Fiduciary Activities.”

**~~2018-19 PI-1505 & 1505-SE TO OPEN JULY 15:~~** ~~The PI-1505 and PI-1505-SE annual reports for 2018-19 are scheduled to open on Monday, July 15. There have been some recent changes to DPI server infrastructure that may affect report functionality. We are testing the reports as much as we are able, but if you experience a problem please email~~ [~~dpifin@dpi.wi.gov~~](mailto:dpifin@dpi.wi.gov) ~~as soon as possible. Make sure to include as much information as you can about where the problem occurred and what you were doing.~~

**FINAL 2018-19 AID RECONCILIATION WORKSHEET AVAILABLE:** The “2018-19 June and July Aid Payment Reconciliation” Excel worksheet has been updated for the July delayed aid payments, including final Open Enrollment transfers, which have been closed for 2018-19. As a reminder, this worksheet is designed to help district staff code the June and July state aid payments from DPI. Select your district from the dropdown to see the full list of debits and credits for these payments. The updated worksheet is available at:

<https://dpi.wi.gov/sfs/finances/aids-register/aid-payment-adj-exp>

**CODING THE NEW AID FOR SCHOOL MENTAL HEALTH PROGRAMS:** Eligible districts and other agencies received payments under the new Aid for School Mental Health Programs on June 10. Revenues are coded to Fund 10, source 619. For more information on this program, visit:

<https://dpi.wi.gov/sspw/mental-health/aid-school-mental-health-programs>

**REMINDER – PI-1547 TRANSPORTATION REPORT DEADLINE EXTENDED TO JULY 17:** As announced in School Finance Bulletin #770 on June 13, 2019, the deadline for submitting the 2018-19 PI-1547 Pupil Transportation Report has been extended to July 17. The extension is due to our implementation of a change in law removing the restriction on receiving both Pupil Transportation and Special Education Aids for the same student in the same school year.

If a student with an IEP rode a regular AM/PM transportation route at any time during 2018-19, districts and independent charter schools can include them in their PI-1547 counts, regardless of whether the student also had IEP-required Fund 27 transportation costs. A student who exclusively rides an AM/PM specialized transportation route for the entire school year may not be counted in the PI-1547.

Questions: [dpifin@dpi.wi.gov](mailto:dpifin@dpi.wi.gov), 608-267-9114.