**SCHOOL FINANCIAL SERVICES TEAM – DEPARTMENT OF PUBLIC INSTRUCTION – SCHOOL FINANCE BULLETIN #778, JULY 22, 2019**

**2018-19 ANNUAL REPORTS OPEN:** The 2018-19 PI-1505, PI-1505-AC, and PI-1505-SE annual reports, as well as the PI-1506 and PI-1506-FB auditor reports, are now open. The deadlines for submitting these reports have not changed:

* PI-1505-AC District Aid Certification: Friday, August 30
* PI-1506-AC and FB Auditor Aid Certification & Fund Balance Report: Friday, September 13
* PI-1505 Annual and PI-1505-SE Special Education Annual Reports: Friday, September 20

NOTE: “On Record” amounts for computer & exempt property aids (10 R 691) have not yet been received from the Department of Revenue and are thus not loaded. We expect to receive them within the next few days.

Changes for 2018-19 reporting are minimal:

* WUFAR “tech coding” and other updates from Revisions #32 & #33 are in place.
* Addendum 82 (Common School Fund) has been tweaked slightly to better match up reported CSF restricted fund balances.
* The PI-1505-AC and 1506-AC screens on the Energy Efficiency Exemption have been improved to clarify language and bring in reported utility savings. A “Quick Audit” screen for Energy Efficiency data has also been added to compare what’s expected to what’s entered, as well as to flag potential overlevies.

If you experience any bugs with one of the reports, please email dpifin@dpi.wi.gov as soon as possible with the following information:

* Subject line: Bug Report – (Report Name) – (Your District/LEA)
* Describe where you were and what you were doing when the bug occurred.
* Include a screenshot (for Windows users we highly recommend the Snipping Tool).

If you are having trouble accessing any of these reports, email dpifin@dpi.wi.gov with your name and district/LEA.

**REMINDER: GASB 84 UPDATES & DRAFT WUFAR INFORMATION:** The SFS Team has posted information and draft pre-revision WUFAR updates for 2019-20 with regard to implementing the fiduciary funds accounting and reporting requirements of GASB 84. There is a Google Form for comments on the draft WUFAR accounts, which is due this Friday, July 26. Check out all our GASB 84 information at:

<https://dpi.wi.gov/sfs/finances/wufar/overview#gasb84>

**UPCOMING DUE DATES AND OTHER EVENTS:**

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

[**July 26:** Comments on Draft GASB 84 WUFAR Accounts Due]

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

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

[**August 30:** PI-1505-AC 2018-19 Aid Certification Due]

[**September 13:** PI-1506-AC and FB Auditor Reports Due]

[**September 20:** PI-1505 and PI-1505-SE Annual Reports Due]

[**October 15:** DPI Certification of 2018-19 General School Aids]

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

**WASBO Custodial & Maintenance Conferences**

* 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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**PREVIOUS MESSAGE:**

**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. 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, 608-266-6968.