**SCHOOL FINANCIAL SERVICES TEAM – DEPARTMENT OF PUBLIC INSTRUCTION – SCHOOL FINANCE BULLETIN #783, AUGUST 22, 2019**

**ENERGY EFFICIENCY REPORTING ON THE PI-1505-AC AND PI-1506-AC:** We have added some clarifying language to questions 10 and 11 on the “Revenue Limit Exemption for Energy Efficiency Projects” screens of the PI-1505-AC and PI-1506-AC reports. Districts have been asking whether they should report only debt service paid with the exemption, or all debt service connected to energy efficiency projects.

On the “Energy Efficiency” screens of the 1505-AC and 1506-AC we are looking for:

* How much of the exemption was levied?  
  The maximum exemption is the debt service amount for that school year in a school board’s energy efficiency project resolution, minus that year’s utility savings under the performance contract, as reported to DPI in SAFR.
* How much of the levy was used for debt service payments?  
  The total January-June and July-December debt service costs reported on that screen should not exceed what is reported as the district’s levy under the exemption. Any portion of energy-related debt service costs that exceed the levy should not be reported on the 1505-AC and 1506-AC.

Questions: Roger Kordus, [roger.kordus@dpi.wi.gov](mailto:roger.kordus@dpi.wi.gov), 608-267-3752.

**TRANSFER OF SERVICE SAMPLE REVIEWS:** Transfer of Service (TOS) requests for eligible students transferring into a school district are submitted via the PI-5000. In order for a request to be approved, the student must have transferred from another governmental unit that had responsibility for providing the student’s education. Question #4 in PI-5000 Part A and questions #1 and #2 in Part B provide the accountability check with TOS requests for students transferring from another Wisconsin school district.

The SFS Team will review a random sample of TOS requests for students not transferring from Wisconsin school districts. Sampling will be done in two rounds, one for requests submitted before August 21 and a second for requests submitted later. If a request is sampled for review, the submitting district will be notified and required to provide documentation that the incoming student transferred from another governmental unit that had responsibility for their education. A district that is selected will have 5 working days from the original request to respond.

Questions:

Bruce Anderson, [bruce.anderson@dpi.wi.gov](mailto:bruce.anderson@dpi.wi.gov), 608-267-9707;

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

**REMINDER FOR SELF-INSURED/SELF-FUNDED DISTRICTS:** Districts with self-insured or self-funded employee benefits must complete their year-end reconciliations before submitting final claims on their federal grants. Best practice is to record self-insured and self-funded benefit reconciliations against benefit expenditures, either through payroll or as a journal entry. If the reconciliation qualifies for use of source 965, the benefit costs on final grant claims should be reduced accordingly even though the adjustment was not recorded against benefit expenditures.

Questions on federal grant claims: Tim Coulthart, [timothy.coulthart@dpi.wi.gov](mailto:timothy.coulthart@dpi.wi.gov), 608-264-9331.

**SPECIAL ED & PUPIL SERVICES LICENSE REVIEWS:** Most of the costs of special education and school-age parent teachers and aides, as well as certain support and transportation staff, are eligible for categorical aid if appropriately licensed by DPI for their assignment.

As part of the audit program for Special Education and School-Age Parents Aid, auditors must review that staff are appropriately licensed for a special education work assignment for their salary and benefits to be eligible for aid. Questioned costs identified under this part of the audit program must be reported to DPI using the NVL/QC Worksheet.

While a finding must be issued for this compliance requirement when a questioned cost is identified, we understand that license processing for some staff is delayed. For this reason, we ask that auditors take into account circumstances beyond the LEA’s control when drafting their findings and qualify them as appropriate. LEAs may also reference license processing delays in their management responses.

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

**STATE TUITION CLAIM WORKBOOK UPDATED:** The updated PI-1524-ST State Tuition claim workbook for 2019-20 is now available. School districts can submit claims for eligible students who were enrolled in 2018-19 residing in certain types of facilities. Claims are due November 1, 2019. More information and the updated claim form can be found 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.

**SPECIAL ED TRANSITION FUNDING:** We have received a number of questions about similarly-named funding programs for special education transition:

* The Transition Readiness Grant (Fund 27, source 630) is a competitive grant to support evidence-based practices for successful transition from high school. Expenditures are tracked using project code 451.
* The Transition Incentive Grant (Fund 27, source 697) is really a categorical aid, not a true grant. The confusing label comes from the law that created this program, which uses the term “grant.” Eligibility is based on the number of exiting students responding to a survey and meeting one of the program criteria. There is no project code and no requirement to track expenditures against revenues.
* The Transition Improvement Grant is a DPI IDEA discretionary grant awarded to CESA 11 to support professional development for transition educators. Any reimbursements made by CESA 11 under this program are not considered federal funds (see School Finance Bulletin #777, 7/16/2019, for details). Fund 27 costs reimbursed with Transition Improvement Grant funds are coded with project 019.

**SUPPLEMENTAL PER PUPIL AID:** The 2019-2021 state biennial budget, as partially vetoed by Gov. Evers and enacted into law, created the Supplemental Per Pupil Aid program (Wis. Stats. § 115.439). All school districts are eligible and will receive the same per-pupil amount. We will use the same membership data and March 23 payment date as Per Pupil Aid. Total funds available in 2019-20 are $2.8 million. Revenue is coded to source 619.

**COMING SOON…** the NEW School Finance Bulletin. Details next week!

**UPCOMING DUE DATES AND OTHER EVENTS:**

[**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 1:** PI-1547-SS 2019 Summer/Interim Transportation Report Due]

[**October 15:** DPI Certification of 2019-20 General School Aids]

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

**WASBO School Business Office Professionals Conferences**

* 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

**STATE OF WISCONSIN ACH PAYMENT QUESTIONS:** [WIVendors@wisconsin.gov](mailto:WIVendors@wisconsin.gov)

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**PREVIOUS MESSAGE:**

**SCHOOL FINANCIAL SERVICES TEAM – DEPARTMENT OF PUBLIC INSTRUCTION – SCHOOL FINANCE BULLETIN #782, AUGUST 16, 2019**

**REMINDER – EARLY COLLEGE CREDIT PROGRAM:** As mentioned in School Finance Bulletin #769 on June 4, payments under the Early College Credit Program (ECCP) are booked as 2019-20 revenues, not as June 30 payables of 2018-19 revenues. The legal requirement to accept claims into July and the inability to determine payment amounts until all claims were in meant that ECCP revenues were not measurable and available in 2018-19. ECCP transactions are coded using WUFAR source 619 and project 445.

**SCHOOL FINANCE MAPS UPDATED:** DPI produces several maps showing how general state aids, revenue limits, and mill rates vary across the state. We have posted updated versions for 2018-19 to the SFS School Finance Maps page. These have a new color scheme designed for better accessibility for colorblind and visually impaired users. You can access our school finance maps at:

<https://dpi.wi.gov/sfs/statistical/finance-maps/overview>

**HEARING ON SCOPE OF RULES FOR HIGH COST SPECIAL EDUCATION AID:** The Department of Public Instruction is holding a preliminary public hearing and comment period to consider promulgation of administrative rules under a statement of scope on an emergency and proposed permanent rule to amend Chapter PI 30, relating to clarifying high cost special education aid. The hearing will be held at 10 a.m. on Friday, August 23, at DPI in Madison. More information is available at:

<https://dpi.wi.gov/news/releases/2019/department-will-hold-hearing-related-clarifying-high-cost-special-education-aid>