

## SCHOOL FINANCE “Multi-tasker” PLANNING CALENDAR

Month of 2020-2021	Prior Fiscal Year Activities LAST YEAR	Current Fiscal Year Activities THIS YEAR	Upcoming Fiscal Year Activities NEXT YEAR
JULY/AUGUST	2019-2020	2020-2021	2021-2022
<p><i>ANNUAL DPI REPORTS, DATA CERTIFICATONS, REQUIREMNTS, and OTHER NOTIFICIATIONS</i></p>	<ul style="list-style-type: none"> <li>• PI-1547 Regular Transportation</li> <li>• PI-1505 Calendar</li> <li>• PI-1505 Census</li> <li>• PI-1505AC Aid Certification</li> <li>• PI-1589 Group and foster home FTE log follow-up</li> <li>• Use PI-1504 Budget/SE data for IDEA Maintenance of Effort calculation</li> <li>• Final aid payment withholding June/July file posted to DPI payment webpage</li> <li>• Finalize collection of data for PI-5000 Transfer of Service Requests for students that plan to return in the fall</li> <li>• Review federal IDEA MOE Compliance Reports</li> <li>• Use DPI workbooks to prep financial report data</li> <li>• Load PI-1505 and PI-1505SE to review MOE and prepare for September submission</li> </ul>	<ul style="list-style-type: none"> <li>• PI-1500 District Contacts</li> <li>• General Equalization Aid estimate released July 1<sup>st</sup></li> <li>• Use Summer Course information to complete the PI-1804 workbook (membership)</li> <li>• Reconcile summer fees in the PI-1804 workbook</li> <li>• Gather Summer Transportation ridership for PI-1547SS</li> </ul>	
<p><i>DISTRICT ACTIVITIES</i></p>	<ul style="list-style-type: none"> <li>• District financial auditor on-site</li> <li>• Close out any remaining purchase orders</li> <li>• Review accounts receivable, beginning, and ending balances</li> <li>• Expense the implicit rate subsidy in Fund 73 and adjust premium costs for active employees</li> <li>• Make physical transfer from Fund 10 to Fund 46 bank account and or contributions to Fund 73 OPEB Trust fund account on or before July 30<sup>th</sup></li> <li>• Prepare and book year end federal grant claims</li> <li>• Review inactive Student Activity Accounts and distribute interest (Fund 60)</li> <li>• Close books for the fiscal year</li> <li>• BOE review and action on Fund Balance</li> <li>• Confirm vendor has all necessary information to complete OPEB actuarial study (every other year) or table update</li> <li>• Submit PI-1547 report</li> </ul>	<ul style="list-style-type: none"> <li>• BOE may approve Preliminary Budget</li> <li>• Depending upon meeting date: Prepare for budget hearing; Common and Unified districts prepare for Annual meeting</li> <li>• Monitor enrollment and withdrawal figures for Revenue Limit and expense budget impacts</li> <li>• Review Revenue Limit worksheet for data updates</li> <li>• Bank Reconciliation and Cash Flow Analysis</li> <li>• Review procedures for tracking bus ridership (summer and regular)</li> <li>• Familiarize staff with residency policy as it applies to student registration (<a href="http://my.vote.WI.gov">my.vote.WI.gov</a>)</li> <li>• Share fee waiver policy with staff and parents</li> <li>• Review fund balances and types by fund</li> <li>• Locate current aid payment withholding file posted to web</li> </ul>	

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<i>DISTRICT POLICIES AND PROCEDURES</i>	<ul style="list-style-type: none"> <li>• Activity Accounts- unused balances and interest earning distribution</li> <li>• Fund Balance</li> <li>• Financial Audit</li> </ul>	<ul style="list-style-type: none"> <li>• Student Residency</li> <li>• Student Fees</li> <li>• Transportation</li> <li>• Fund Balance</li> <li>• Budget development process and roles and responsibilities</li> </ul>	
SEPTEMBER/ OCTOBER	2019-2020	2020-2021	2021-2022
<i>ANNUAL DPI REPORTS, DATA CERTIFICATONS, REQUIREMNTS, and OTHER NOTIFICIATONS</i>	<ul style="list-style-type: none"> <li>• PI-1505 Annual</li> <li>• PI-1505SE Special Education Annual</li> <li>• PI-1505SLR School Level Annual</li> <li>• PI-1506AC Auditor Aid Certification</li> <li>• PI-1506FB Audited Fund Balance</li> <li>• Prepare PI-1524 State Tuition Claim</li> <li>• Report Energy Efficiency Project savings to DPI</li> <li>• DPI reviews Annual report data for IDEA MOE Compliance Reports, provides initial notification to LEAs of failure to meet MOE compliance</li> <li>• Review Grant Payments in the PI-1505SE to ensure updated and correct reporting</li> <li>• Final Federal Grant Claims</li> </ul>	<ul style="list-style-type: none"> <li>• PI-5000 Transfer of Service Part A, Part B and Part C (Students Attending and Revenue Limit)</li> <li>• PI-1804 or 1805 Summer or Interim Session Membership</li> <li>• PI-1547SS Summer or Interim Session Transportation</li> <li>• PI-1563 Pupil Count 3rd Friday in September</li> <li>• PI-1536 Pupil Count Challenge Academy</li> <li>• PI-1541 Inter-district</li> <li>• PI-1542 Intra-district</li> <li>• PI-1588 Supplemental Aid for School Districts with a large Area</li> <li>• October 15 General Equalization Aid Certification posted by DPI</li> <li>• Private Voucher and ICS deduction amounts are posted by DPI</li> <li>• Fall Property Values for Tax Apportionment posted - DOR Certified</li> <li>• WUFAR account code changes announced</li> </ul>	
<i>DISTRICT ACTIVITIES</i>	<ul style="list-style-type: none"> <li>• Follow-up with district auditors regarding any outstanding issues</li> <li>• Verify final delivery date of OPEB actuarial study (every other year) or table update</li> </ul>	<ul style="list-style-type: none"> <li>• Review the October 1 Tax Apportionment Values</li> <li>• Depending upon meeting date: Prepare for budget hearing; Common and Unified districts prepare for Annual meeting</li> <li>• Review and update Revenue Limit worksheet with new estimates or know values</li> <li>• BOE final opportunity to adopt "Original" Budget, and set tax levies by November 1st</li> <li>• Review DPI pre-pop Revenue Limit Worksheet to confirm amount levied</li> <li>• Bank Reconciliation and Cash Flow Analysis</li> </ul>	<ul style="list-style-type: none"> <li>• Monitor and gather individual cost data throughout the year for Transfer of Service eligible students throughout the school year for analysis in May/June to complete fall PI-5000 Requests and revenue limit exemption</li> </ul>

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<i>DISTRICT POLICIES AND PROCEDURES</i>		<ul style="list-style-type: none"> <li>• Count Inclusion: October 1 Child Count</li> <li>• Budget Management</li> <li>• Fiscal</li> <li>• Budget development process and roles and responsibilities</li> </ul>	
NOVEMBER/ DECEMBER	2019-2020	2020-2021	2021-2022
<i>ANNUAL DPI REPORTS, DATA CERTIFICATONS, REQUIREMNTS, and OTHER NOTIFICIATONS</i>	<ul style="list-style-type: none"> <li>• PI-1570 Special Ed High Cost Claim</li> <li>• PI-1524 State Tuition Claim</li> <li>• Audited Financial Statements</li> <li>• Charter Authorizer Report</li> <li>• Promptly respond to DPI questions about financial submissions</li> <li>• Promptly respond to DPI questions about financial submissions</li> <li>• Review Special Education Grant Payments to other LEAs reported in the PI-1505SE to ensure updated and correct reporting</li> <li>• Amend Pupil transportation report data for to reflect auditor findings to ensure January Aid payment is accurate</li> </ul>	<ul style="list-style-type: none"> <li>• PI-401 Fall, 2018 Tax Levy Certification</li> <li>• PI-1508 Tax Levy Certification (individual tax bills)</li> <li>• Board of Canvassers Certificate for any referendum</li> <li>• PI-1504 Budget</li> <li>• PI-1504SE Spec Ed Budget</li> <li>• PI-1504SLR School Level Budget</li> <li>• Use PI-1504 Budget/SE data for IDEA Maintenance of Effort compliance calculation</li> <li>• DPI reviews IDEA MOE Eligibility Reports, provides initial notification to LEAs of failure to meet MOE eligibility</li> </ul>	<ul style="list-style-type: none"> <li>• DPI pre-pop Revenue Limit Worksheet available for use in planning-you will need to enter data not available</li> </ul>
<i>DISTRICT ACTIVITIES</i>	<ul style="list-style-type: none"> <li>• Work with school auditor to ensure complete and timely delivery of audited financial statements to DPI</li> <li>• Promptly respond to DPI questions about financial submissions</li> <li>• Review Special Education Grant Payments to other LEAs reported in the PI-1505SE to ensure updated and correct reporting</li> <li>• Amend Pupil transportation report data for to reflect auditor findings to ensure January Aid payment is accurate</li> <li>• Follow-up with district auditor regarding any outstanding issues</li> </ul>	<ul style="list-style-type: none"> <li>• Review DPI pre-pop Revenue Limit Worksheet to confirm levy decisions</li> <li>• Check the PI-1508: reporting levy for non-recurring or debt issues approved after 12-31-2014</li> <li>• Deliver PI-1508 Form (tax levy invoices) to municipalities by November 10<sup>th</sup></li> <li>• Review accounts receivable beginning balance and "clean up" your balance sheet</li> <li>• Bank Reconciliation and Cash Flow Analysis</li> <li>• Amend and revise adopted budget for grants (WISE grants values should equal your adopted budget) and any other changes in appropriate or use</li> </ul>	<ul style="list-style-type: none"> <li>• Create a budget planning calendar/timeline</li> <li>• Begin enrollment trend/projection work</li> <li>• Begin staffing needs review</li> <li>• Begin identifying budget goals and priorities</li> <li>• Begin identifying roles and responsibilities for budget development</li> <li>• Begin creating a bottom line picture of General Fund Budget</li> <li>• Revenue Limit initial estimate</li> <li>• Per pupil aid estimate</li> <li>• Review impacts of salary and benefits on finances</li> </ul>

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		<ul style="list-style-type: none"> <li>• Locate current aid payment withholding file posted to web</li> <li>• Apply WUFAR updates to ledger chart of accounts</li> </ul>	
<b>NOVEMBER/ DECEMBER</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
<i>DISTRICT POLICIES AND PROCEDURES</i>		<ul style="list-style-type: none"> <li>• Budget revision and amendment</li> <li>• Grant management</li> </ul>	<ul style="list-style-type: none"> <li>• Class size</li> <li>• Budget development process and roles and responsibilities</li> </ul>
<b>JANUARY/ FEBRUARY</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
<i>ANNUAL DPI REPORTS, DATA CERTIFICATONS, REQUIREMNTS, and OTHER NOTIFICIATONS</i>	<ul style="list-style-type: none"> <li>• Last chance to respond to DPI questions about financial submissions – failure to resolve issue may result in a prior year adjustment or penalty</li> <li>• Respond to SFS email/letters regarding audit findings that must be addressed</li> </ul>	<ul style="list-style-type: none"> <li>• PI-1563 Pupil Count 2rd Friday in January</li> <li>• Pupil Count reconciliation</li> <li>• Announce districts required to have a Membership Audit</li> <li>• PI-1504 Budget (updates)</li> <li>• PI-1504SE Spec Ed Budget (updates)</li> <li>• Use PI-1504 Budget/SE data for IDEA Maintenance of Effort calculation</li> </ul>	<ul style="list-style-type: none"> <li>• Open Enrollment application period</li> <li>• Determine Open Enrollment Seats</li> <li>• Review ledger accounts codes to confirm they are up to date with the WUFAR chart of accounts</li> </ul>

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<i>DISTRICT ACTIVITIES</i>	<ul style="list-style-type: none"> <li>• Present Audited Financial statements to the Board</li> <li>• Address District Auditor concerns</li> </ul>	<ul style="list-style-type: none"> <li>• Review Budget performance: compare budget to actuals expected to date</li> <li>• Amend and revise budget as needed</li> <li>• Review accounts receivable beginning balance and continue "clean up" your balance sheet</li> <li>• Bank Reconciliation and Cash Flow Analysis</li> <li>• Referendum resolution for April, 90 day notification requirement</li> <li>• Update PI-1563 membership data based on new information regarding student information before audits are announced</li> <li>• Review Revenue Limit worksheet for data updates</li> <li>• Schedule OPEB actuarial study (every other year) or table update</li> <li>• Prepare for Audit Firm RFP is needed</li> <li>• Review and clear accounts receivable</li> </ul>	<ul style="list-style-type: none"> <li>• Further develop the bottom line picture of General Fund Budget</li> <li>• Develop preliminary revenue estimates</li> <li>• Controlled revenues (Levy and General Aids)</li> <li>• Revenue outside the revenue limit including categorical aids, fees and other local revenues</li> <li>• Develop preliminary expenditures focusing on increases and changes in salaries and benefits, contracted transportation, utilities, insurance, maintenance contracts, and other large expenditure levels</li> <li>• Prepare debt service budgets for funds 38 and 39</li> <li>• Develop the school calendar to include days of attendance on the count days, if not, review alternate count date rules</li> </ul>
<b>JANUARY/ FEBRUARY</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
<i>DISTRICT POLICIES AND PROCEDURES</i>	<ul style="list-style-type: none"> <li>• Financial Audit</li> </ul>	<ul style="list-style-type: none"> <li>• Budget Management</li> <li>• Fiscal</li> <li>• Membership Audits announced</li> </ul>	<ul style="list-style-type: none"> <li>• Open Enrollment</li> <li>• Budget development process and roles and responsibilities</li> <li>• Employee Retirement</li> <li>• Employment Contract and Handbook Language</li> <li>• Facility Use Policy and rental rates</li> </ul>
<b>MARCH/ APRIL</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
<i>ANNUAL DPI REPORTS, DATA CERTIFICATONS, REQUIREMNTS, and OTHER NOTIFICIATONS</i>	<ul style="list-style-type: none"> <li>• Final IDEA MOE compliance for determinations are made</li> <li>• Comparative revenue and comparative cost are published on the DPI website</li> </ul>	<ul style="list-style-type: none"> <li>• PI-1563 Pupil Count Challenge Academy</li> <li>• PI-1504 Budget (updates)</li> <li>• PI-1504SE Spec Ed Budget (updates)</li> </ul>	

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	<ul style="list-style-type: none"> <li>Respond to SFS email/letters regarding audit findings that must be addressed</li> </ul>		
<i>DISTRICT ACTIVITIES</i>		<ul style="list-style-type: none"> <li>Secure audit firm</li> <li>Review and confirm OPAL(Open Enrollment Application Log) student information</li> <li>Review, add or update debt schedules reported to DPI</li> <li>Amend and revise adopted budget for grants (WISE grants values should equal your adopted budget) and any other changes in appropriate or use</li> <li>Review to confirm or update OPAL to meet May 1<sup>st</sup> deadline</li> <li>Review Revenue Limit worksheet for data updates</li> </ul>	<ul style="list-style-type: none"> <li>Build budget expense by detail/responsibility area</li> <li>Finalize Budgets for Funds 38 &amp; 39 (Long-Term Debt)</li> <li>Review and update Student Fee Schedule for BOE approval</li> <li>Private school transportation request are due to district</li> <li>Staff Contracts</li> </ul>
<i>DISTRICT POLICIES AND PROCEDURES</i>		<ul style="list-style-type: none"> <li>Board reorganization activities</li> <li>Board member roles and responsibilities - fiscal</li> </ul>	<ul style="list-style-type: none"> <li>Student fees and waivers</li> <li>Fund Raising</li> <li>Review and follow pupil transportation policy(s)</li> </ul>
<b>MAY/ JUNE</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
<i>ANNUAL DPI REPORTS, DATA CERTIFICATONS, REQUIREMNTS, and OTHER NOTIFICIATONS</i>	<ul style="list-style-type: none"> <li>LEAs that failed IDEA MOE compliance implement corrective actions</li> <li>Locate final aid payment withholding file posted to DPI payment webpage</li> <li>Indirect cost rate adjustment form PI-1162 (SMS)</li> </ul>	<ul style="list-style-type: none"> <li>Membership Audits Due</li> <li>Open Enrollment application OPAL locked for aid transfer calculation</li> <li>PI-1589 Group and Foster Home</li> <li>PI-7206 19-20 SAGE Classroom Expansion Claim</li> <li>PI-1504 Budget (updates)</li> <li>PI-1504SE Spec Ed Budget (updates)</li> <li>Use PI-1504 Budget/SE data for IDEA Maintenance of Effort calculation</li> <li>General Equalization Aid estimate uses PI1504 data</li> </ul>	

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		<ul style="list-style-type: none"> <li>• Revenue limits are calculated and penalties assessed</li> <li>• Locate aid payment withholding file posted to DPI payment webpage</li> <li>• Final General Equalization Aid Eligibility</li> <li>• Final Revenue Limit Calculations</li> </ul>	
<i>DISTRICT ACTIVITIES</i>		<ul style="list-style-type: none"> <li>• Plan for year end fund transfers to 46 or 73, if any - Must be posted to the accounts by July 30<sup>th</sup></li> <li>• Confirm information is sent to actuarial firm for OPEB requirements</li> <li>• Financial Audit planning and preliminary work</li> <li>• Collect and reconcile Petty Cash</li> <li>• Review individual student costs for possible Transfer of Service or High Cost Special Education Claim</li> <li>• If a private contractor transports public and private school students work with them to get the data needed to complete the PI-1547 report</li> <li>• Check on High Cost Pupil Transportation Aid to determine impact of current year reported budget</li> <li>• Begin preparing for early DPI reports</li> <li>• Confirm and update staff in PI-1500</li> </ul>	<ul style="list-style-type: none"> <li>• BOE may approve Preliminary Budget</li> <li>• Depending upon meeting date: Prepare for budget hearing; Common and UHS districts prepare for Annual meeting</li> </ul>
<i>DISTRICT POLICIES AND PROCEDURES</i>		<ul style="list-style-type: none"> <li>• Cash Handling</li> <li>• Petty Cash</li> <li>• Fund Balance</li> </ul>	
<b>ONGOING</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
<i>DPI REPORTS, DATA CERTIFICATONS, REQUIREMNTS, and OTHER NOTIFICIATONS</i>		<ul style="list-style-type: none"> <li>• Update Debt tables within 10 days of any change</li> </ul>	