

SCHOOL FINANCE “Multi-tasker” PLANNING CALENDAR

| Month of 2021-2022 | Prior Fiscal Year Activities LAST YEAR | Current Fiscal Year Activities THIS YEAR | Future Fiscal Year Activities NEXT YEAR |
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Items new, modified, or deleted for the 2021-2022 calendar are **highlighted in yellow.**

| JULY/AUGUST | 2020-2021 | 2021-2022 | 2022-2023 |
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| <p><i>ANNUAL DPI REPORTS, DATA CERTIFICATIONS, REQUIREMENTS, and OTHER NOTIFICATIONS</i></p> | <ul style="list-style-type: none"> • PI-1547 Regular Transportation • PI-1505 Calendar • PI-1505 Census • PI-1505-AC Aid Certification • PI-1589 Group and foster home FTE log follow-up • Use PI-1504 Budget/SE data for IDEA Maintenance of Effort calculation • Final aid payment withholding June/July file posted to DPI payment webpage • Finalize collection of data for PI-5000 Transfer of Service Requests for students that plan to return in the fall • Review federal IDEA MOE Compliance Reports • Use DPI workbooks to prep financial report data • Load PI-1505 and PI-1505-SE to review MOE and prepare for September submission | <ul style="list-style-type: none"> • Review PI-1500 District Contacts • Review WiSFIP/WISEdata Finance access in WISEsecure • General Equalization Aid estimate released July 1st • Use Summer Course information to complete the PI-1804 workbook (membership) • Reconcile summer fees in the PI-1804 workbook • Gather Summer Transportation ridership for PI-1547-SS | |
| <p><i>DISTRICT ACTIVITIES</i></p> | <ul style="list-style-type: none"> • District financial auditor on-site • Close out any remaining purchase orders • Review accounts receivable, beginning, and ending balances • Expense the implicit rate subsidy in Fund 73 and adjust premium costs for active employees • 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 30th • Prepare and book year end federal grant claims • Review Student Activity Accounts and distribute interest • Close books for the fiscal year • BOE review and action on Fund Balance • Confirm vendor has all necessary information to complete OPEB actuarial study (every other year) or table update • Submit PI-1547 report | <ul style="list-style-type: none"> • BOE may approve Preliminary Budget • Depending upon meeting date: Prepare for budget hearing; Common and Unified districts prepare for Annual meeting • Monitor enrollment and withdrawal figures for Revenue Limit and expense budget impacts • Review Revenue Limit worksheet for data updates • Bank Reconciliation and Cash Flow Analysis • Review procedures for tracking bus ridership (summer and regular) • Familiarize staff with residency policy as it applies to student registration (myvote.WI.gov) • Share fee waiver policy with staff and parents • Review fund balances and types by fund • Locate current aid payment withholding file posted to web | |

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| JULY/AUGUST | 2020-2021 | 2021-2022 | 2022-2023 |
| <i>DISTRICT POLICIES AND PROCEDURES</i> | <ul style="list-style-type: none"> • Student Activity Accounts- unused balances and interest earning distribution • Fund Balance • Financial Audit | <ul style="list-style-type: none"> • Student Residency • Student Fees • Transportation • Fund Balance • Budget development process and roles and responsibilities | |
| SEPTEMBER/ OCTOBER | 2020-2021 | 2021-2022 | 2022-2023 |
| <i>ANNUAL DPI REPORTS, DATA CERTIFICATIONS, REQUIREMENTS, and OTHER NOTIFICATIONS</i> | <ul style="list-style-type: none"> • PI-1505 Annual • PI-1505-SE Special Education Annual • School Level Annual • PI-1506-AC Auditor Aid Certification • PI-1506-FB Audited Fund Balance • Prepare PI-1524 State Tuition Claim • Report Energy Efficiency Project savings to DPI • DPI reviews Annual report data for IDEA MOE Compliance Reports, provides initial notification to LEAs of failure to meet MOE compliance • Review Grant Payments in the PI-1505-SE to ensure updated and correct reporting • Final Federal Grant Claims (by Sep. 30, best to get them done in August) • Submit 2020-2021 data in WISEdata Finance after PI-1505 is complete & compare the two | <ul style="list-style-type: none"> • PI-5000 Transfer of Service Part A, Part B and Part C (Students Attending and Revenue Limit) • PI-1804 or 1805 Summer or Interim Session Membership • PI-1547-SS Summer or Interim Session Transportation • PI-1563 Pupil Count 3rd Friday in September • PI-1536 Pupil Count Challenge Academy • PI-1541/1542 Inter/intra district • PI-1588 Supplemental Aid for School Districts with a large Area • October 15 General Equalization Aid Certification posted by DPI • Voucher and ICS deduction amounts posted by DPI • Fall Property Values for Tax Apportionment posted - DOR Certified • WUFAR account code changes announced Primary update moved to May/June before start of the fiscal year | |
| <i>DISTRICT ACTIVITIES</i> | <ul style="list-style-type: none"> • Follow-up with district auditors regarding any outstanding issues • Verify final delivery date of OPEB actuarial study (every other year) or table update | <ul style="list-style-type: none"> • Review the October 1 Tax Apportionment Values • Depending upon meeting date: Prepare for budget hearing; Common and Unified districts prepare for Annual meeting • Review and update Revenue Limit worksheet with new estimates or know values • BOE final opportunity to adopt "Original" Budget, and set tax levies by November 1st • Review DPI pre-pop Revenue Limit Worksheet to confirm amount levied • Bank Reconciliation and Cash Flow Analysis | <ul style="list-style-type: none"> • 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 |

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| SEPTEMBER/ OCTOBER | 2020-2021 | 2021-2022 | 2022-2023 |
| DISTRICT POLICIES AND PROCEDURES | | <ul style="list-style-type: none"> Count Inclusion: October 1 Child Count Budget Management Fiscal Budget development process and roles and responsibilities | |
| NOVEMBER/ DECEMBER | 2020-2021 | 2021-2022 | 2022-2023 |
| ANNUAL DPI REPORTS, DATA CERTIFICA- TIONS, REQUIREMENTS, and OTHER NOTIFICATIONS | <ul style="list-style-type: none"> PI-1570 Special Ed High Cost Claim Moved to January PI-1524 State Tuition Claim Audited Financial Statements Charter Authorizer Report Promptly respond to DPI questions about financial submissions Promptly respond to DPI questions about financial submissions Review Special Education Grant Payments to other LEAs reported in the PI-1505SE to ensure updated and correct reporting Amend Pupil transportation report data for to reflect auditor findings to ensure January Aid payment is accurate WISEdata Year End student data snapshot—make sure High Cost Special Ed students are included | <ul style="list-style-type: none"> PI-401 Fall Tax Levy Certification PI-1508 Tax Levy Certification (individual tax bills to local municipalities) Board of Canvassers Certificate for any referendum PI-1504 Budget PI-1504SE Spec Ed Budget School Level Budget WISEdata Finance budget data snapshot Replaces PI-1504/SE and School Level Budget reports Use budget data for IDEA Maintenance of Effort compliance calculation DPI reviews IDEA MOE Eligibility Reports, provides initial notification to LEAs of failure to meet MOE eligibility Quarterly ESSER/GEER grant claims for 6/30-9/30/2021 | <ul style="list-style-type: none"> DPI pre-pop Revenue Limit Worksheet available for use in planning; you will need to enter data not available |
| DISTRICT ACTIVITIES | <ul style="list-style-type: none"> Work with school auditor to ensure complete and timely delivery of audited financial statements to DPI Promptly respond to DPI questions about financial submissions Review Special Education Grant Payments to other LEAs reported in the PI-1505-SE to ensure updated and correct reporting Amend Pupil transportation report data for to reflect auditor findings to ensure January Aid payment is accurate Follow-up with district auditor regarding any outstanding issues | <ul style="list-style-type: none"> Review DPI pre-pop Revenue Limit Worksheet to confirm levy decisions Check the PI-1508: reporting levy for non-recurring or debt issues approved by voters after December 31, 2014 Deliver PI-1508 forms (tax levy invoices) to municipalities by November 10th Review accounts receivable beginning balance and "clean up" your balance sheet Bank Reconciliation and Cash Flow Analysis Amend and revise adopted budget for grants (WISE grants values should equal your adopted | <ul style="list-style-type: none"> Create a budget planning calendar/timeline Begin enrollment trend/projection work Begin staffing needs review Begin identifying budget goals and priorities Begin identifying roles and responsibilities for budget development Begin creating a bottom line picture of General Fund Budget Revenue Limit initial estimate Per pupil aid estimate Review impacts of salary and benefits on finances |

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| | | budget) and any other changes in appropriate or use • Locate current aid payment withholding file posted to web • Apply WUFAR updates to ledger chart of accounts Moved to May/June | |
| <i>DISTRICT POLICIES AND PROCEDURES</i> | | • Budget revision and amendment • Grant management | • Class size • Budget development process and roles and responsibilities |
| JANUARY/ FEBRUARY | 2020-2021 | 2021-2022 | 2022-2023 |
| <i>ANNUAL DPI REPORTS, DATA CERTIFICATIONS, REQUIREMENTS, and OTHER NOTIFICATIONS</i> | • Last chance to respond to DPI questions about financial submissions – failure to resolve issue may result in a prior year adjustment or penalty • Respond to SFS email/letters regarding audit findings that must be addressed • High Cost Special Education Aid claim | • PI-1563 Pupil Count 2rd Friday in January • Pupil Count reconciliation • Announce districts required to have a Membership Audit • PI-1504 Budget (updates) • PI-1504SE Spec Ed Budget (updates) • Use WISEdata Finance budget data for IDEA Maintenance of Effort calculation • Ongoing WISEdata Finance budget & YTD actual updates | • Open Enrollment application period • Determine Open Enrollment Seats • Review ledger accounts codes to confirm they are up to date with the WUFAR chart of accounts |
| <i>DISTRICT ACTIVITIES</i> | • Present Audited Financial statements to the Board • Address District Auditor concerns | • Review Budget performance: compare budget to actuals expected to date • Amend and revise budget as needed • Review accounts receivable beginning balance and continue "clean up" your balance sheet • Bank Reconciliation and Cash Flow Analysis • Referendum resolution for April, 90 day notification requirement • Update PI-1563 membership data based on new information regarding student information before audits are announced • Review Revenue Limit worksheet for data updates • Schedule OPEB actuarial study (every other year) or table update • Prepare for Audit Firm RFP is needed • Review and clear accounts receivable | • Further develop the bottom line picture of General Fund Budget • Develop preliminary revenue estimates • Controlled revenues (Levy and General Aids) • Revenue outside the revenue limit including categorical aids, fees and other local revenues • Develop preliminary expenditures focusing on increases and changes in salaries and benefits, contracted transportation, utilities, insurance, maintenance contracts, and other large expenditure levels • Prepare debt service budgets for funds 38 and 39 • Develop the school calendar to include days of attendance on the count days, or review alternate count date rules |

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| JANUARY/ FEBRUARY | 2020-2021 | 2021-2022 | 2022-2023 |
| DISTRICT POLICIES AND PROCEDURES | <ul style="list-style-type: none"> Financial Audit | <ul style="list-style-type: none"> Budget Management Fiscal Membership Audits announced | <ul style="list-style-type: none"> Open Enrollment Budget development process and roles and responsibilities Employee Retirement Employment Contract and Handbook Language Facility Use Policy and rental rates |
| MARCH/ APRIL | 2020-2021 | 2021-2022 | 2022-2023 |
| ANNUAL DPI REPORTS, DATA CERTIFICATIONS, REQUIREMENTS, and OTHER NOTIFICATIONS | <ul style="list-style-type: none"> Final IDEA MOE compliance for determinations are made Comparative revenue and comparative cost are published on the DPI website Respond to SFS email/letters regarding audit findings that must be addressed | <ul style="list-style-type: none"> PI-1563 Pupil Count Challenge Academy PI-1504 Budget (updates) PI-1504SE Spec Ed Budget (updates) Ongoing WISEdata Finance budget & YTD actual updates Quarterly ESSER/GEER grant claims for 10/1-12/31/2021 | |
| DISTRICT ACTIVITIES | | <ul style="list-style-type: none"> Secure audit firm Review and confirm OPAL(Open Enrollment Application Log) student information Review, add or update debt schedules reported to DPI Amend and revise adopted budget for grants (WISE grants values should equal your adopted budget) and any other changes in appropriate or use Review to confirm or update OPAL to meet May 1st deadline Review Revenue Limit worksheet for data updates | <ul style="list-style-type: none"> Build budget expense by detail/responsibility area Finalize Budgets for Funds 38 & 39 (Long-Term Debt) Review and update Student Fee Schedule for BOE approval Private school transportation request are due to district Staff Contracts |
| DISTRICT POLICIES AND PROCEDURES | | <ul style="list-style-type: none"> Board reorganization activities Board member roles and responsibilities - fiscal | <ul style="list-style-type: none"> Student fees and waivers Fund Raising Review and follow pupil transportation policy(s) |
| MAY/ JUNE | 2020-2021 | 2021-2022 | 2022-2023 |
| ANNUAL DPI REPORTS, DATA CERTIFICATIONS, REQUIREMENTS, and OTHER NOTIFICATIONS | <ul style="list-style-type: none"> LEAs that failed IDEA MOE compliance implement corrective actions Locate final aid payment withholding file posted to DPI payment webpage Indirect cost rate adjustment form PI-1162 | <ul style="list-style-type: none"> Membership Audits Due Open Enrollment application OPAL locked for aid transfer calculation PI-1589 Group and Foster Home PI-7206 19-20 SAGE Classroom Expansion Claim Limited to certain districts, DPI will contact directly PI-1504 Budget (updates) | <ul style="list-style-type: none"> WUFAR update for the coming fiscal year |

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| | | <ul style="list-style-type: none"> • PI-1504SE Spec Ed Budget (updates) • Use PI-1504 Budget/SE data for IDEA Maintenance of Effort calculation • Use WISEdata Finance budget data for IDEA Maintenance of Effort calculation • WISEdata Finance budget data snapshot • General Equalization Aid estimate uses WISEdata Finance budget data • Revenue limits are calculated and penalties assessed • Locate aid payment withholding file posted to DPI payment webpage • Final General Equalization Aid Eligibility • Final Revenue Limit Calculations • Quarterly ESSER/GEER grant claims for 1/1-4/30/2022 | |
| DISTRICT ACTIVITIES | | <ul style="list-style-type: none"> • Plan for year end fund transfers to 46 or 73, if any; must be posted to accounts by July 30th • Confirm information is sent to actuarial firm for OPEB requirements • Financial Audit planning and preliminary work • Collect and reconcile Petty Cash • Review individual student costs for possible Transfer of Service or High Cost Special Education Claim • If a private contractor transports public and private school students work with them to get the data needed to complete the PI-1547 report • Check on High Cost Pupil Transportation Aid to determine impact of current year reported budget • Begin preparing for early DPI reports | <ul style="list-style-type: none"> • BOE may approve Preliminary Budget • Depending upon meeting date: Prepare for budget hearing; Common and UHS districts prepare for Annual meeting |
| DISTRICT POLICIES AND PROCEDURES | | <ul style="list-style-type: none"> • Cash Handling • Petty Cash • Fund Balance | |

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| ONGOING | 2020-2021 | 2021-2022 | 2022-2023 |
| ANNUAL DPI REPORTS, DATA CERTIFICA- TIONS, REQUIREMENTS, and OTHER NOTIFICATIONS | | <ul style="list-style-type: none"> • Update Debt tables within 10 days of any change • Report referendum resolutions and results within 10 days | |
| DISTRICT ACTIVITIES | | <ul style="list-style-type: none"> • Monthly cash reconciliations • Monthly budget/YTD actual updates to WISEdata Finance | |