WISEdata Finance (WDF) and the Wisconsin School Finance Portal (WiSFiP) Updates

Matt Baier Wisconsin Department of Public Instruction WISEdata Conference March 2023



What is WISEdata Finance?

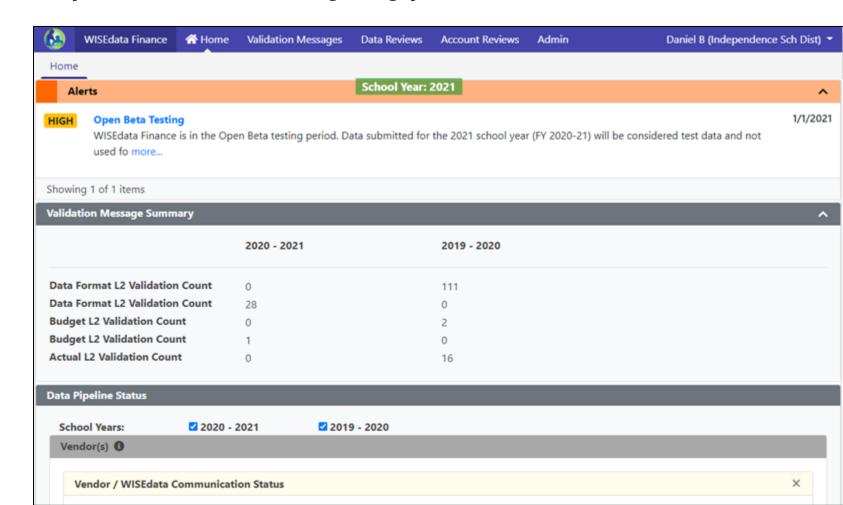
- Vendors pull the current Wisconsin Uniform Financial Accounting Requirements (WUFAR) Chart of Accounts (COA) from DPI
- District crosswalks ledger to a Local COA in WUFAR and pushes data to WDF
- The Local detail COA rolls up to the required DPI COA level
- District pushes financial data as three sets of data: Local Accounts, Budget Amounts and Actual Amounts

Mindset Shift: WISEdata Finance

Data submissions in WISEdata Finance are point-in-time looks, and it helps to think about data validations more as bringing issues to your attention than giving you a list of errors to clear

"Doing the report" will mean pushing clean data

Fixing your books and pushing that data to WDF is how you fix your reporting



WISEdata Finance - FY 2022-23

- Continuing to work with about 40 school districts that have not yet setup 2022-23 and have not yet submitted Account and Budget data.
- Working with the Independent Charter Schools to provide outreach and technical assistance concerning the next steps for setting up WDF and pushing data.
- Determining areas for application improvement and developing updated functionality, while continuing to address technical issues.

WUFAR is KEY

Simplified and flexible chart of accounts - ensures adherence to state and federal financial reporting requirements, and gives LEAs the ability to segregate and group accounts.

Revisions to WUFAR are done on at least a yearly basis to address needed changes, fix errors, or adhere to requirements under GAAP and GASB.

DPI Chart of Accounts integrated by the vendor. Ensure your local accounts account for changes to WUFAR and the DPI COA so accounts roll up correctly.

Chart of Accounts

Vendors mapped the LEA's detailed accounts to a general umbrella DPI account - WISEdata Finance displays both the DPI account and the local detailed account.

| Local Account | DPI Account | Budget | Actual | |
|---|---|------------|------------|--|
| 27E-100- <mark>411</mark> -152000- <mark>347</mark> | 27E-100- <mark>410</mark> -152000- <mark>000</mark> | \$1,500.00 | \$1,292.13 | |
| 27E-100- <mark>412</mark> -158000- <mark>019</mark> | 27E-100- <mark>410</mark> -158000- <mark>000</mark> | \$5,000.00 | \$2,563.00 | |

By using the "mapping" methodology, DPI no longer has to create hundreds of accounts every time a new grant is created.

By collecting the Local Account, DPI's program areas have access to the level of detail necessary to determine compliance with Federal grant regulations.

Validations

Two levels of validation rules at work:

- L1 validations reject your data before it can be stored in our data warehouse. Validation message are triggered when you push data to DPI. Some examples are rejected accounts, invalid school codes, etc.
- L2 validations are run on data saved into the data warehouse (have passed the L1 validations). Examples include: WUFAR mismatches, Amount errors, Project/Program Tag issues

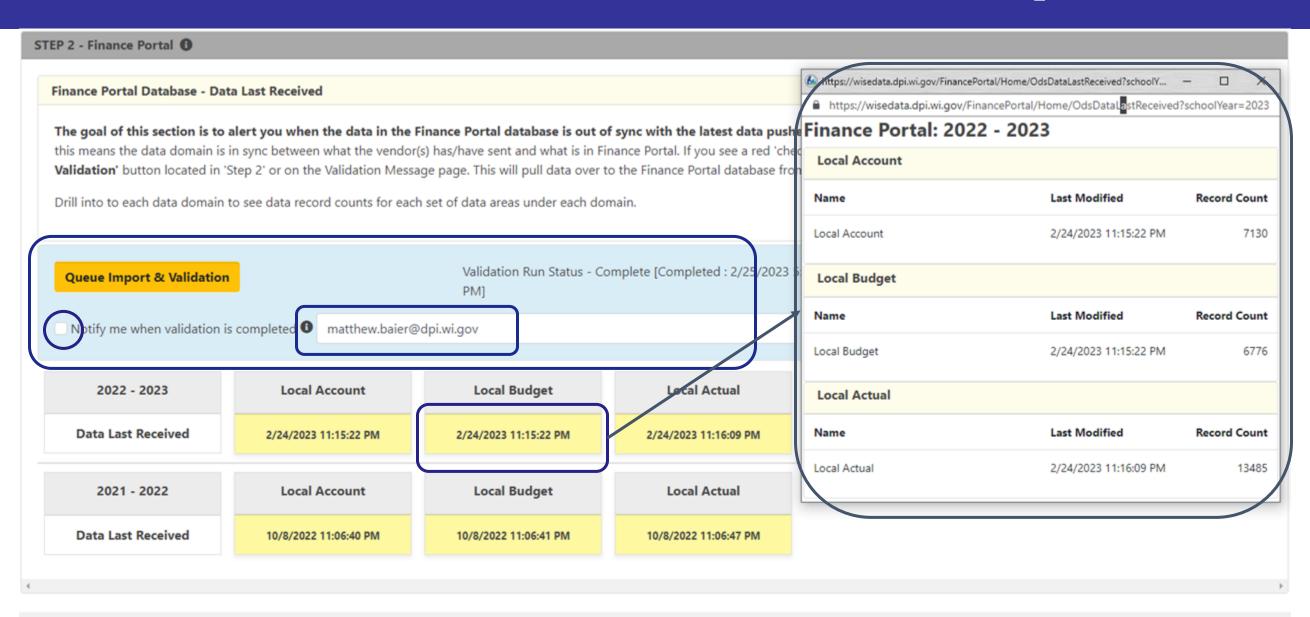
Although validations display in WISEdata Finance, all modifications to the data will happen within your SIS.

Landing Page - Validation Summary Panel

| Validation Message Summary | | |
|---------------------------------|-------------|-------------|
| | 2022 - 2023 | 2021 - 2022 |
| L1 Validation Count | 0 | 0 |
| Data Format L2 Validation Count | 0 | 0 |
| Budget L2 Validation Count | 6 | 22 |
| Actual L2 Validation Count | 0 | 75 |
| Addenda L2 Validation Count | 0 | 1 |
| Unresolved Addenda Count | 0 | 0 |

Panel has been updated to display count summary for L1 data validations, L2 data and financial validations, and Addenda by status.

WISE Data API / Finance Portal panels



L1 Validations

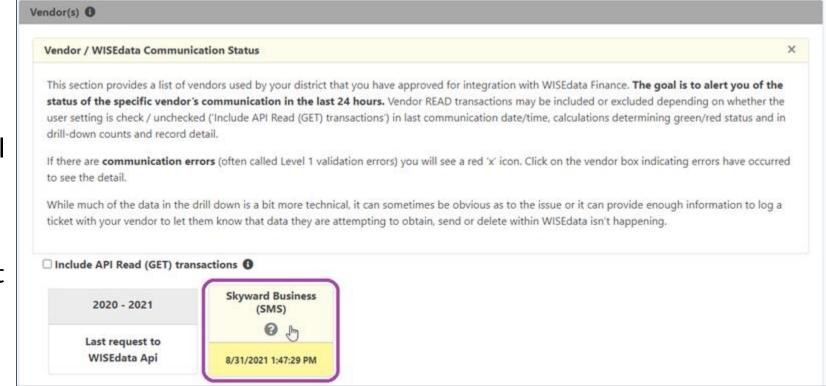
"How do I see our rejected accounts?"

On the WISEdata Finance home screen, scroll down to the panel beneath the Validation Message Summary panel, the "Vendor / WISEdata Communication Status" section. There is a yellow box for each school year that shows when the WISEdata Finance API received the last submission from your vendor.

You can click on the box to get details:

Users are redirected to a screen that shows summary error and success counts for Account, Budget, and Actual records.

Additionally the screen will show a record of all L1 errors logged in the last 30 days.



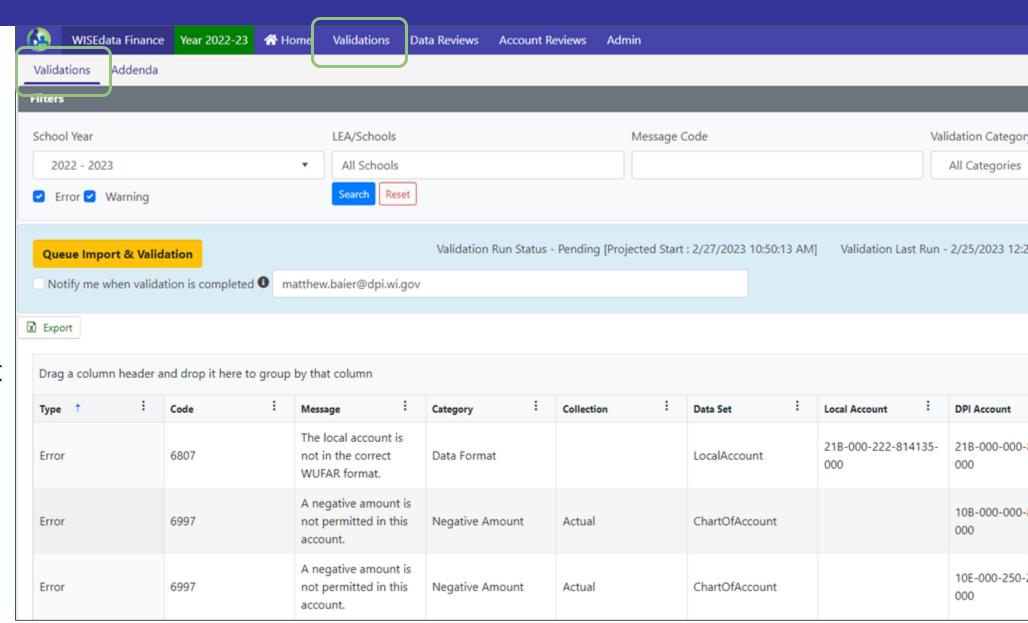
L2 Validations

"How do I see our validations?"

Access through Validations menu

> Validations tab

This screen will list all L2 validations (data format and financial) as of the last validation run.



Current Areas of Focus: L2

| Validation Message Summary | |
|---------------------------------|-------------|
| | 2021 - 2022 |
| Data Format L2 Validation Count | 22 |
| Budget L2 Validation Count | 7 |
| Actual L2 Validation Count | 13 |

L2 Validations

- Review Data Format validations. These validations indicate issues related to COA mapping and should be reconciled.
- Budget and Actual validations are more nuanced and have different meaning throughout the year.

Current Areas of Focus

Data Format Validations - Indicates something is not mapped correctly and may not roll up as needed

| Severity : | Code : | Message : | Validation Category | Local Account Code | Account Name : | DPI Account Code | |
|------------|--------|---|---------------------|----------------------------|----------------|----------------------------|---------|
| Error | 6807 | The local account is not in the correct WUFAR format. | Data Format | 98B-000-212-811632- 000 | | 99B-000-000-811600- 000 | Details |
| Error | 6807 | The local account is not in the correct WUFAR format. | Data Format | 98B-000-212-811631- 000 | | 99B-000-000-811600- 000 | Details |
| Error | 6807 | The local account is not in the correct WUFAR format. | Data Format | 98B-000-222-811632- 000 | | 99B-000-000-811600- 000 | Details |
| Error | 6807 | The local account is not in the correct WUFAR format. | Data Format | 98B-000-222-811631- 000 | | 99B-000-000-811600- 000 | Details |

L2 Fiscal Validation Types

- Negative Amount
 - Fund Transfer
 - On Record
 - Trial Balance

Negative Amount Validations

- Updated the Negative Amount Validations in the system
- Previously triggered by any individual local account with a negative amount (Budget or Actual)
- Updated to only trigger Negative Amount Error if the rolled up DPI Account has a net negative amount

Negative Amount Validations 1

| WISEda | ta Finance | Year | 2021-22 | ☆ Home | Validatio | n Messages Da | ata Reviews 🛮 🕹 | Account Reviews Adm | nin | | | | N |
|----------------|------------|------|---------|---------------|-----------|------------------------------------|-----------------|---------------------|-----|----------------|---|----------------------|-----|
| Validation Mes | sages | | | | | | | | | | | | |
| Туре | | ÷ | Code | | i | Message | : | Category | : | Data Set | : | DPI Account | ÷ |
| Error | | | 6997 | | | A negative amo | | Negative Amount | | ChartOfAccount | | 108-000-000-713200-0 | 00 |
| Error | | | 6997 | | | A negative amo permitted in thi | | Negative Amount | | ChartOfAccount | | 10E-000-450-136000-0 | 00 |
| Error | | | 6997 | | | A negative amo permitted in thi | | Negative Amount | | ChartOfAccount | | 50B-000-000-713200-0 | 00 |
| Error | | | 6997 | | | A negative amo | | Negative Amount | | ChartOfAccount | | 298-000-000-811600-0 | 00 |
| Error | | | 6997 | | | A negative amo | | Negative Amount | | ChartOfAccount | | 108-000-000-816900-0 | 00 |
| Error | | | 6997 | | | A negative amo | | Negative Amount | | ChartOfAccount | | 49R-000-280-000000-0 | 000 |
| Error | | | 6997 | | | A negative amo | | Negative Amount | | ChartOfAccount | | 508-000-000-811600-0 | 00 |
| Error | | | 6997 | | | A negative amo | | Negative Amount | | ChartOfAccount | | 80B-000-000-811600-0 | 00 |
| Error | | | 6997 | | | A negative amo | | Negative Amount | | ChartOfAccount | | 298-000-000-715000-0 | 000 |

• 10B-000-000-713200-000 - Accounts Receivable

If this is negative, review activity and see what may need to be reclassified to a revenue account. Potential cause one cash receipt may have been coded to Accts Recv correctly and the coding was rolled forward for next cash receipt which should have been a revenue.

10B-000-000-811600-000 - Payroll Withholdings or Fringe Liabilities

Many times this is payroll liabilities where the deductions/benefits should be reviewed/updated to ensure correct amounts are being withheld to cover the bills paid. Periodic reconciliation of payroll liabilities through the year helps a lot in this area.

10E-000-240-221300-000 - Instructional Staff Training Health Insurance

Cause - Coding change and activity in account after or implicit rate subsidy entry

Health Insurance Expense is negative, review implicit rate subsidy entry as it should reduce health insurance not push it negative. Also, review account activity to see if a wholesale coding change was made and activity occurred after which should be to a new account code.

Fix = recode to correct health insurance object account to get the balance to zero within your vendor and reupload to WiseData Finance

 10E-000-324-254300-000 - Building Repairs Area - Repairs & Maintenance Purchased Service

Cause - Credit from vendor or sale of non-capital object netted against expense rather than coded to revenue account

Fix - Reclassify to revenue account (usually Source 861 - Equipment and Vehicle Sales) if sale of non-capital object

If credit from vendor, why is it taking amount negative and investigate. Credit shouldn't exceed the original amount purchased to take the account negative.

10E-000-387-219000-000 - Pupil Services Payments to State

Cause - Reimbursement netted against expense

Fix - Reclassify to the correct revenue account

• 10E-000-450-136000-000 - Tech Ed Items for Resale

Cause - Resale proceeds netted against expense

Fix - Reclassify resale proceeds to Source 262

10E-000-730-270000-000 - Unemployment Insurance Claim Payments

Cause - Unemployment settlement from state netted against expense account

Fix - Reclassify settlement to Source 964 (insurance settlement) or Source 971 (refund of prior year premiums)

• 10R-000-280-000000-000 - Interest Revenue

Cause - Unrealized or Realized losses coded to incorrect account

Fix - Reclassify to correct accounts

• 10R-000-295-000000-000 - Summer School Fees

Cause - Summer school expenses netted against revenue account

Fix - Reclassify expenses to correct expense account

Fund Transfer Validations

When the transfer into a fund doesn't match the transfer out of the fund it came from

When the Due to a Fund doesn't equal the Due from Fund - fix by running function 714000 and function 812000 totals in balance sheet detail report, comparing and adjusting so they are in alignment

Fund Transfer Examples 1

| Type ↑ : | Code : | Message : | Category | Data Set : |
|----------|--------|--|---------------|----------------------|
| Error | 6839 | The revenue (27 R 110 411000) and expenditure (10 E 827 411000) for the reported operating transfer do not match. | Fund Transfer | LocalEducationAgency |
| Error | 7046 | The sum of all B 812000 (Due to Other Funds) accounts does not equal the sum of all B 714000 (Due from Other Funds) accounts. | Fund Transfer | LocalEducationAgency |

Fund Transfer Examples 2

Fix - review what the transfer amount between Fund 10 and Fund 27 should be and adjust transfer amount to match that.

6839 - Interfund Transfer Error - Operating 10 to 27

| The revenue (27 R 110 411000) and expenditure (10 E 827 411000) for the reported operating transfer do not match. | | | | | | | | | |
|---|------------------------|----------------|--------------------|------------------------|---|------------|---------------------|--|--|
| Budgeted Revenues | | | | | Budgeted Expenditures | | | | |
| 22,550,000.00 | | Does Not Match | | | 23,250,000.00 | | | | |
| | | | | | | | | | |
| P. J. A. J. P | | | | | | | | | |
| Budgeted Revenues | | | | Budgeted Expenditures | | | | | |
| Account Identifier | Education Organization | As Of Date | Amount | Account Identifier | Education Organization | As Of Date | Amount | | |
| 27R-880-110-411000-000 | | 12/17/2021 | 22,550,000.00 | 10E-880-827-411000-000 | 17423 - Appliction Area School District | 12/17/2021 | 23,250,000.00 | | |
| | | Т | otal 22,550,000.00 | | | | Total 23,250,000.00 | | |
| | | | | | | | | | |

Trial Balance Validations 1

 Revenues minus Expenditures doesn't equal the change in Equity.

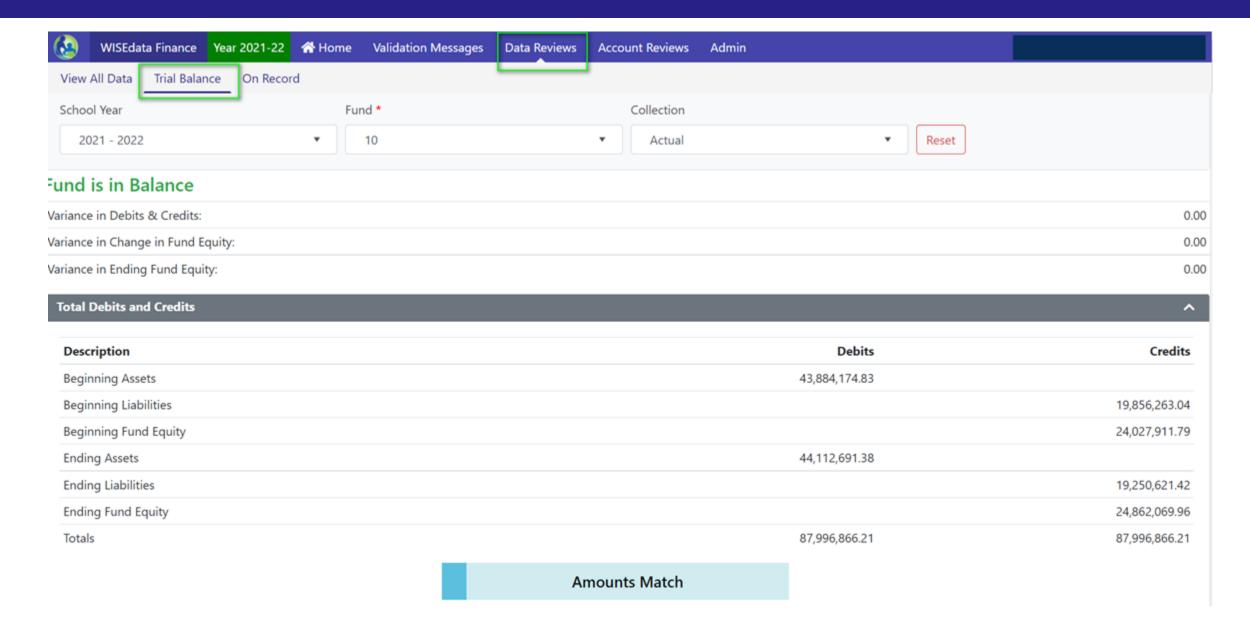
Assets don't equal Liabilities plus Equity.

Trial Balance Examples 2

No simple fix for these unfortunately

| Type ↑ : | Code : | Message | Category : | Data Set : | |
|----------|--------|--|---------------|----------------------|---------|
| Error | 6875 | Budgeted Fund 27 revenues and expenditures must be equal to reflect the required zero balance at year end. | Trial Balance | School | Details |
| Error | 6924 | Fund 27 has a non-zero ending balance, which is not permitted in this fund. | Trial Balance | LocalEducationAgency | Details |
| Error | 6940 | Balance sheet debits (assets) and credits (liabilities and equity) in Fund 10 are not equal. | Trial Balance | School | Details |
| Error | 6943 | Balance sheet debits (assets) and credits (liabilities and equity) in Fund 27 are not equal. | Trial Balance | School | Details |
| Error | 6960 | Change in equity (revenues minus expenditures) does not equal the difference between the current and prior year ending balances in Fund 10 | Trial Balance | School | Details |

Trial Balance Examples 3



Trial Balance Examples 4

View All Data Trial Balance On Record **Change in Fund Equity Actual Change in Fund Equity Expected Change in Fund Equity** Description Amount Description Fund Fund Amount 10 Beginning Fund Equity 24,027,911.79 10 129,284,860.82 Total Revenues

Amounts Match

10

Total Expenditures

Expected Change in Fund Equity

128,450,702.65

834,158.17

24,862,069.96

834,158.17

Ending Fund Equity

10

Ending Fund Equity

Actual Change in Fund Equity

| Actual Ending Fund Equity | | | Expected Ending Fund Equity | | | | | |
|---------------------------|--------------------|---------------|-----------------------------|-------------------------------------|----------------|----------------|-------|--------|
| Fund | Description | Amount | | Description Amount Fund Description | | Description | Debit | Credit |
| | | | 10 | Beginning Fund Equity | | 24,027,911.79 | | |
| | | | 10 | Total Revenues | | 129,284,860.82 | | |
| | | | 10 | Total Expenditures | 128,450,702.65 | | | |
| 10 | Ending Fund Equity | 24,862,069.96 | | Expected Ending Fund Equity | | 24,862,069.96 | | |

Amounts Match

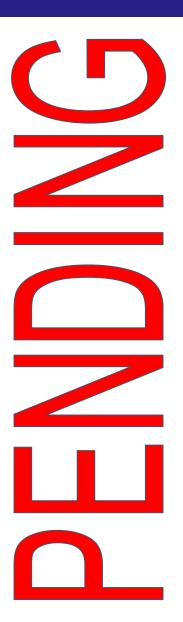
Validations Updates

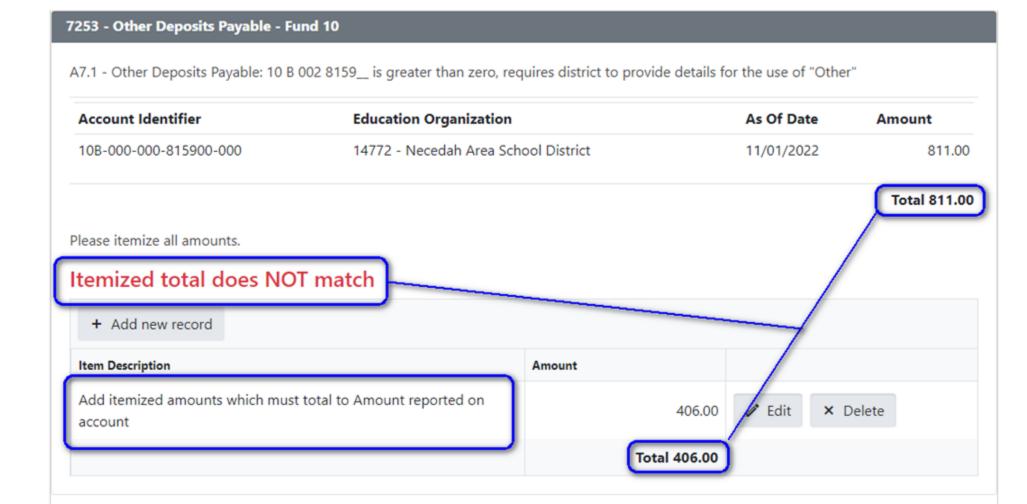
Our area of focus concerning validations displayed in the system:

- Continue to 'repackage', as needed, existing validations interface to be clearer
- Fixing an issue where Data Format validations are being triggered for Balance Sheet accounts
- Updating validations to allow a de minimis amount (less than a dollar) before triggering

- Reporting addenda to collect additional information based on accounts and amounts triggered within WISEdata Finance.
- Required responses collected through either WDF or within the Budget or Annual Report in WiSFiP
- Audited and condensed existing addenda from the legacy applications

| WISEdata Finance Year | 2021-22 | Validations Data Review | vs Account Re | views Admin | ARM Interface | | | |
|--|-------------------------|---|-------------------|------------------|--------------------------|---|----------------|---------|
| Validations Addenda | , | | | | | | | |
| Filters | | | | | | | | |
| School Year | L | EA/Schools | | Message | e Code | | | |
| 2021 - 2022 | • | All Schools | | | | | | |
| Search Reset | | | | | | | | |
| Queue Import & Validation Notify me when validation is of | ompleted | Validatior .baier@dpi.wi.gov | n Run Status - Co | mplete [Complete | d : 2/25/2023 5:14:14 PN | И] Validation Last Run - 2/ | 25/2023 5:14:1 | 4 PM |
| ⊠ Export | | | | | G | elect 'Details' link to open u | a Addanda fa | |
| Drag a column header and drop | it here to group by tha | t column | | | ir | nformation on either clearin ompleting the required info | g the Addend | a or |
| Code | Message | | : | Collection | | Data Set | : | |
| 7253 | | r Deposits Payable: 10 B 002 n zero, requires district to pr of "Other" | | | | LocalEducationAgency | | Details |
| 7425 | | d Vested Benefits Current Pa reater than zero, requires dis es or No. | - | | | LocalEducationAgency | | Details |
| (| | | | | | | | |







7253 - Other Deposits Payable - Fund 10

A7.1 - Other Deposits Payable: 10 B 002 8159_ is greater than zero, requires district to provide details for the use of "Other"

| Account Identifier Education Organization | | As Of Date | Amount |
|---|--------------------------------------|------------|--------|
| 10B-000-000-815900-000 | 14772 - Necedah Area School District | 11/01/2022 | 811.00 |

Total 811.00 Please itemize all amounts. Itemized total matches + Add new record Item Description Amount Add itemized amounts which must total to Amount reported on 406.00 × Delete account Once itemized items added and total equals Account total the 405.00 Edit × Delete Addenda will be considered resolved

Total 811.00

Project/Program Tags

- Additional data element attached to a local account
- Indicates what the account project code is for in the case of a conflict between local and DPI-specified project codes or to indicate non-DPI funding sources (FedDirect, FedOther, WisOther)
- Only required if above conditions apply
- If using a DPI project code for a non-DPI local purpose, also use LocalUse.
- If no conflict then the LocalUse tag is not required for local project codes, although it will not cause any problems if you do so.

Best Practice

Make pushing financial data to WISEdata Finance the last step of your monthly bank reconciliation

Setup a scheduled job to push data if your vendor offers the functionality

WISEdata Finance - What's Next?

Continue to report issues and provide feedback as we continue through the process of transitioning to new and improved systems.

Your input and feedback is KEY.

WiSFiP Development Timeline 1

- Budget Report (replacing the PI-1504)
- Special Education Budget Report (PI-1504SE)
- Tax Levies Reporting (PI-401)/Tax Levy Certification (PI-1508)
- Annual Report (PI-1505)
- Special Education Annual Report (PI-1505-SE)
- On Record Amounts

WiSFiP Development Timeline 2

- Pupil Count module currently developed and in pilot phase with small group of LEAs.
- Updating the ESSA School-level Report and High Cost Special Education Report to utilize WDF data
- Creation of Online WUFAR module to replace WUFAR manual
- Development of addition reporting tools for financial comparison and to access longitudinal data

WISEdata Finance and WISEgrants

As we continue to transition reporting to the new platform using WDF data, we will also be able to continue to make connections between existing DPI applications, such as WISEgrants.

This allows us to streamline existing functionality and make compliance easier.

We wanted to start big, so we went right to IDEA Maintenance of Effort.

And now, with live financial data, the possibilities for federal grant monitoring are endless.

- Periodic reconciliations lead to timely financial corrections.
- LEA staff can use software tools to identify their own issues rather than waiting for DPI assistance.
- LEA staff can accurately and efficiently monitor their compliance throughout the year rather than after year-end.
- Tools built using the data will guide LEAs in maximizing their federal, state and local funding options, leaving no funding on the table.

IDEA MOE Report with WISEdata Finance ${f 1}$

Test 1: Current Year State/Local Actual Compared to Amounts from Last Year Test 1 was Met

2022-2023 Actual State / Local Goal: \$512,945.54

Progress toward goal: 47.98% (under by \$266,837.27)

State/Local Cost Less Revenue Actual State/Local

Current Year: 2022-2023 \$246,108.27 \$0.00

Last Year Met: 2021-2022 \$512,945.54 \$0.00 \$512,945.54

Difference: (\$266,837.27)

With WISEdata Finance, the IDEA MOE Compliance report displays the LEA's current financial data. At any point, LEAs can view their progress towards meeting this compliance test. Depending on the time of the year, the LEA can begin making decisions regarding special education expenses - whether or not funding sources need to change.

IDEA MOE Report with WISEdata Finance 2

Test 1: Current Year State/Local Actual Compared to Amounts from Last Year Test 1 was Met

2021-2022 Actual State / Local Goal: \$281,546.51

2021-2022

Progress toward goal: 109.16% (over by \$25,792.44)

Clicking on any of the hyerlinked numbers within WISEgrants pulls up the detail as provided through WISEdata Finance (a separate program)

Less Revenue

State/Local Cost

\$322,106.24

Last Year Met: 2020-2021 \$294,109.05

\$14,767.29 \$307,338.95

Actual State/Local

\$12,562.54 \$281,546.51

Difference: \$25,792.44

WISEgrants uses it own labels for account strings so that non-fiscal staff can easily understand the Chart of Accounts

Current Year:

| Local Account Number | Account Description : | Amount : |
|-------------------------|---|-------------|
| 27-E-800-411-156600-011 | General Supplies - Speech or Language Impairment | \$102.53 |
| 27-E-800-449-156600-011 | Non-Capital Equipment - Speech or Language Impairment | \$1,611.08 |
| 27-E-800-941-156600-011 | Dues and Fees - Speech or Language Impairment | \$36.00 |
| 27-E-800-110-158000-011 | Salaries - Cross-Categorical | \$82,956.57 |
| 27-E-800-212-158000-011 | RetirementEmployer's Share - Cross-Categorical | \$5,463.98 |
| 27-E-800-220-158000-011 | Social Security - Cross-Categorical | \$6,168.78 |

FY 2021-2022 - IDEA MOE Integration Implementation

With access to all of an LEA's detailed financial information, DPI can provide

a level of technical assistance that was not possible with the previous version.

- Required changes to existing functions caused data submission issues for over 200 LEAs functions that did not exist any more simply disappeared.
- Many LEAs did not realize that the "rolling up" of accounts would no longer be applied, and that subset codes <u>must</u> be used.
- The 1505 Annual Reports were collected for FY 2021-22 to run side-by-side with WISEdata Finance; many LEAs misunderstood and believed IDEA MOE would also use those reports. IDEA MOE is <u>only</u> using WISEdata Finance, and corrections made to the 1505 reports did not fix WISEdata

What does that mean?

- √ IDEA Maintenance of Effort compliance IS NOT FINALIZED for FY 2021-2022.
- Over 140 LEAs still have outstanding issues with FY 2021-2022 WISEdata Finance Fund 27 expenditures and revenue, and, painful as it is, these errors must be corrected to close out the IDEA MOE compliance year and move on to FY 2022-2023.
- March 2023 will focus on contacting and following up with all LEAs that must make corrections to FY 2021-2022 data pushed to WISEdata Finance (WDF). There are three areas of the MOE data that must be reconciled.

WISEgrants and WISEdata Finance

What else will we be able to make cooler?

Federal grants management requires additional levels of details, scrutiny, and compliance which would prevent any 'full' automation of grant budgeting and claiming.

However, there are many areas where we will be able to streamline WISEgrants, and provide additional checks and balances, with financial data pushed from WDF.

Feedback

Let me have it.

Seriously, though, I am entirely dependent on all of you.

Contact Us

For WISEdata Finance questions visit DPI's WISEsupport page to submit a help ticket https://dpi.wi.gov/wisedata/help/request

General SFS questions: dpifin@dpi.wi.gov

Matt's Booking page:

https://outlook.office365.com/owa/calendar/MatthewBaier@WIDPIPRD.onmicrosoft.com/bookings/