**SCHOOL FINANCIAL SERVICES TEAM – DEPARTMENT OF PUBLIC INSTRUCTION – SCHOOL FINANCE BULLETIN #775, JULY 8, 2019**

**BUDGET HIGHLIGHTS:** We have been getting questions about what was in the final 2019-2021 state biennial budget enacted into law on July 5 with Governor Evers’ partial vetoes (2019 Act 9). Major highlights include:

* Per Pupil Aid: $742 per pupil in 2019-20, 2020-21, and thereafter.
* Revenue Limit: Per-member adjustments (worksheet line 4A) of $175 in 2019-20 and $179 in 2020-21. Low revenue ceiling of $9,700 in 2019-20 and $10,000 in 2020-21.
* General Aids: No change from the amount adopted by the Legislature, which was used for the July 1 Estimate.

More information on these and other provisions of the 2019-2021 state biennial budget is available at:

<https://dpi.wi.gov/policy-budget/biennial-budget/current>

**GASB 84 UPDATE:** The Government Accounting Standards Board released in June their final implementation guidance on GASB Statement 84, related to fiduciary activities. We are reviewing the document and finalizing a WUFAR revision to be released as soon as possible. The WUFAR revision will take effect with 2019-20 reporting—there are no GASB 84-related WUFAR changes for 2018-19.

The GASB 84 implementation guide is available on the GASB website at [www.gasb.org](http://www.gasb.org) – see the Latest News section, “GASB Issues Implementation Guide on Fiduciary Activities.”

**2018-19 PI-1505 & 1505-SE TO OPEN JULY 15:** The PI-1505 and PI-1505-SE annual reports for 2018-19 are scheduled to open on Monday, July 15. There have been some recent changes to DPI server infrastructure that may affect report functionality. We are testing the reports as much as we are able, but if you experience a problem please email [dpifin@dpi.wi.gov](mailto:dpifin@dpi.wi.gov) as soon as possible. Make sure to include as much information as you can about where the problem occurred and what you were doing.

**FINAL 2018-19 AID RECONCILIATION WORKSHEET AVAILABLE:** The “2018-19 June and July Aid Payment Reconciliation” Excel worksheet has been updated for the July delayed aid payments, including final Open Enrollment transfers, which have been closed for 2018-19. As a reminder, this worksheet is designed to help district staff code the June and July state aid payments from DPI. Select your district from the dropdown to see the full list of debits and credits for these payments. The updated worksheet is available at:

<https://dpi.wi.gov/sfs/finances/aids-register/aid-payment-adj-exp>

**CODING THE NEW AID FOR SCHOOL MENTAL HEALTH PROGRAMS:** Eligible districts and other agencies received payments under the new Aid for School Mental Health Programs on June 10. Revenues are coded to Fund 10, source 619. For more information on this program, visit:

<https://dpi.wi.gov/sspw/mental-health/aid-school-mental-health-programs>

**REMINDER – PI-1547 TRANSPORTATION REPORT DEADLINE EXTENDED TO JULY 17:** As announced in School Finance Bulletin #770 on June 13, 2019, the deadline for submitting the 2018-19 PI-1547 Pupil Transportation Report has been extended to July 17. The extension is due to our implementation of a change in law removing the restriction on receiving both Pupil Transportation and Special Education Aids for the same student in the same school year.

If a student with an IEP rode a regular AM/PM transportation route at any time during 2018-19, districts and independent charter schools can include them in their PI-1547 counts, regardless of whether the student also had IEP-required Fund 27 transportation costs. A student who exclusively rides an AM/PM specialized transportation route for the entire school year may not be counted in the PI-1547.

Questions: [dpifin@dpi.wi.gov](mailto:dpifin@dpi.wi.gov), 608-267-9114.

**UPCOMING DUE DATES AND OTHER EVENTS:**

[**July 15:** PI-1505, -AC, and -SE 2018-19 Annual Reports Open]

[**July 15:** PI-1506-AC and -FB 2018-19 Auditor Reports Open]

[**EXTENDED – July 17:** PI-1547 2018-19 Transportation Report Due]

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

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

[**August 1:** ESSA School Level 2018-19 Actual Expenditures Report Open]

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

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

**WASBO Custodial & Maintenance Conferences**

* July 17 – New Berlin
* 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 #774, JULY 3, 2019**

**DPI SUMMARY OF GOVERNOR’S PARTIAL VETOES AVAILABLE:** The DPI Policy & Budget Team has posted its summary of Governor Evers’ partial vetoes and signing of the 2019-2021 state biennial budget this morning. Among the partial vetoes related to K-12 education, school district eligibility for Per Pupil Aid was increased to $742 per pupil in both the 2019-20 and 2020-21 school years.

The final 2019-2021 DPI biennial budget summary, as well as a chart of estimated impacts by district of the Per Pupil Aid provision, is available at:

<https://dpi.wi.gov/policy-budget/biennial-budget/current>