**SCHOOL FINANCIAL SERVICES TEAM – DEPARTMENT OF PUBLIC INSTRUCTION – SCHOOL FINANCE BULLETIN #784, AUGUST 27, 2019**

**ESSA SCHOOL LEVEL 2018-19 ANNUAL REPORT PUBLIC BETA:**

We have opened up the ESSA School Level Reporting application for 2018-19 annual expenditure reporting as a “public beta” update to our next generation SFS reporting system, which we have rebranded as the Wisconsin School Finance Portal (WiSFiP). The SFS Team has completed our internal testing on the updated system and are opening it up for a public beta test.

WiSFiP is located at a new web address:

<https://sfs.dpi.wi.gov/WiSFiP/>

Please make sure to update your bookmark from the old Combined Reporting site.

If you completed the 2018-19 School Level Budget report for your district/LEA last fall, then your WAMS or Google sign-in should carry forward to WiSFiP from Combined Reporting. We are aware of an issue where it may appear that your login was unsuccessful—clicking the “log in” link in the upper right corner of the page should resolve it.

If you have changed districts/LEAs or are new to School Level Reporting, access instructions are available at:

<https://dpi.wi.gov/sfs/reporting/slr/help#access>

Here’s what’s new in School Level Reporting (SLR) for the 2018-19 annual collection:

* There is a selection for Annual or Budget reporting.
* Your selected district/LEA should carry through all sections of the report.
* Enrollments are Third Friday 2018 counts from WISEdata. Any enrollment values in your upload file will be ignored. Totals are based on your audited and verified WISEdata submission for 2018-19. If you believe your WISEdata totals do not accurately reflect the SLR expenditures being reported, contact dpifin@dpi.wi.gov and we will follow up.
* Expenditure data entry has been combined onto a single screen and reorganized to better clarify that district/LEA-level expenditures do not include any school-level expenditures.
* The Finalize process has been expanded to include side-by-side comparisons against your PI-1505 Annual Report:
	+ Total expenditures should match your PI-1505. The individual dollar amounts entered for SLR are compared to your PI-1505, with totals by fund shown.
	+ The exclusions amount is compared to an expected total based upon typical WUFAR coding for most standard exclusions. You can click to see the PI-1505 account detail for each exclusion. If your exclusions do not match the expected amount, there is a text box to provide an explanation (e.g. “We had a Fund 27 co-op for $850,000”).
	+ Total SLR federal expenditures are compared to federal revenues on the PI-1505 (excluding Impact Aid and Medicaid). Again, there is a text box to enter an explanation.
	+ There is too much data to allow for a live connection between WiSFiP and the PI-1505. Data for comparisons will be refreshed every night at 2 a.m.

Assuming all goes well with the public beta, we will officially open ESSA School Level Reporting for 2018-19 annual expenditures on Monday, September 9, 2019, and reports will be due on Thursday, October 31.

We will be holding a webinar on changes to the School Level Reporting application for 2018-19 annual reporting on Thursday, September 5, at 12:30 pm. Registration is required and is limited to 250 attendees. You can register for the webinar at:

<https://forms.gle/ihnDF4FM9odecs9r6>

Questions: Dan Bush, daniel.bush@dpi.wi.gov, 608-266-6968.

**UPCOMING DUE DATES AND OTHER EVENTS:**

[**August 30:** PI-1505-AC 2018-19 Aid Certification Due]

[**September 5:** Webinar on Changes for the ESSA School Level 2018-19 Annual Report – register at <https://forms.gle/ihnDF4FM9odecs9r6>]

[**September 9:** ESSA School Level 2018-19 Annual Report Open]

[**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

**SCHOOL FINANCE CONTACTS:**

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**PREVIOUS MESSAGE:**

**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, 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, 608-267-9707;

Roselynn Bittorf, 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, 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, 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, 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!