



State of Wisconsin Department of Public Instruction

Elizabeth Burmaster, State Superintendent

Date: June 12, 2008

To: School District Administrators

From: David Carlson, Director
School Financial Services Team

Re: Calculation of Remaining School District Aid Payments Worksheet for 2007-2008
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Upcoming Events and Mailings to Districts

Routing of Information in this Mailing

Please route this information to appropriate district staff. This cover letter can be found on the School Financial Services Team website under “Mailings” on the left hand scan bar and under “Late Breaking Information.”

Calculation of Remaining School District Aid Payments Worksheet for 2007-2008

Enclosed is a worksheet entitled, "Calculation of Remaining School District Equalization Aid Payments for 2007-2008." This information is also found under “Late Breaking Information” and “Aid Information, Aid Payment Information” on the team’s website or directly at <http://dpi.wi.gov/sfs/steqaidexp.html>. The worksheet explains your district's June and July equalization aid payments and adjustments due to the public school open enrollment program, revenue limit penalty, if any, and for some districts, the Youth Challenge Academy and Second Chance programs. It is also designed to assist your bookkeeper in the proper transaction coding of this payment. Questions about this worksheet can be directed to one of the school finance consultants listed below.

Public School Open Enrollment Participation Summary Worksheets for 2007-2008

Also included in this mailing are summary worksheets of your district's participation in the 2007-2008 public school open enrollment program. The worksheets identify the number of resident students who were attending other school districts and the nonresident students who were attending your school district under open enrollment or “additional year” tuition waivers. The worksheets can be found on the School

Management Services Team website at <http://dpi.wi.gov/sms/oeaid.html>. Questions should be directed to Mary Jo Cleaver at (608) 267-9101 or toll free at 888-245-2732, ext.2 then 1. Also included is a list of students who transferred into or out of your district due to open enrollment or tuition waivers.

2007 Spring School Aid Values

Twice a year, the Wisconsin Department of Revenue (DOR) certifies equalized values to the Wisconsin Department of Public Instruction (DPI) for the purpose of distribution to school districts. In the fall, DOR certifies values to be used by school districts in the tax apportionment of school levy. In the spring, they certify values for the purpose of school aid computation. Enclosed is your school district's "Spring School District Certification of 2007 Values - School Aid with Exempt Computers." The cover letters to district administrators and clerks are located on the team's website under "Mailings" on the left hand scan bar or directly at <http://dpi.wi.gov/sfs/mail0708.html>. The equalized values are located under the "Property Valuation" link on the left hand scan bar or directly at <http://dpi.wi.gov/sfs/propval.html>. Please contact one of the school finance consultants listed below with questions.

2007-08 High Cost Special Education Aid Eligibility – Specific Districts

The High Cost Special Education Aid program is a categorical aid program that provides additional revenue to districts for students with costs in excess of \$30,000. Additional information including aid eligibility is available under the "High Cost SPED" link on the left hand scan bar of the finance team's website or directly at <http://dpi.wi.gov/sfs/highcost.html>. Districts that submitted a claim will not receive a summary worksheet of their aid eligibility and should refer to the website listed above for information on their specific payment. Districts will receive this payment on June 16 and should code the revenue to Source 625 for the state categorical aid portion, and Source 711 for the federal aid portion.

Contact Barbara Ebben by telephone at (608) 266-5583 or by e-mail at barbara.ebben@dpi.wi.gov should you have questions about adjustments to your district's aid claim, and/or Janette Gosdeck by telephone at (608) 267-9218 or by e-mail at janette.gosdeck@dpi.wi.gov should you have questions about the grant claim form.

2008-09 Sparsity Categorical Aid Information – Specific Districts

This new categorical aid program was enacted into law as part of the 2007 Wisconsin Act 20, the state's 2007-09 biennial budget. The statutory reference for this aid program is s. 115.436, Wis. Stats., and the appropriation amount for the 2008-09 school fiscal year is \$3,644,600.

The department is directed to pay sparsity aid to school districts that meet the following criteria:

1. School district membership is no more than 725 members.
2. District membership is less than 10 members per square mile of the district's geographic area.
3. At least 20 percent of school district's membership qualifies for free or reduced-price lunch (FRL) under the National School Lunch Program.

Enclosed in this mailing is a summary worksheet for those districts eligible for sparsity aid. Districts will receive this payment on September 15 and should code the revenue to source 627.

Information about this aid program is available under the "Aid Information" link on the left hand scan bar of the finance team's website or directly at <http://dpi.wi.gov/sfs/pdf/sparsity.pdf>. Contact Mike Bormett by telephone at (608) 266-2804 or by e-mail at michael.bormett@dpi.wi.gov should you have questions.

2008-09 Supplemental Special Education Categorical Aid Information

2007 Wisconsin Act 20 creates a new special education categorical aid program for school districts that meet specific criteria. The statutory reference is s. 115.883, Wis. Stats. Districts will receive this aid payment on June 15, 2009 as a result of the requirements needed to compute eligibility.

Information about this aid program is available under the “Special Education” link on the left hand scan bar of the finance team’s website or directly at <http://dpi.wi.gov/sfs/pdf/supspedaaid.pdf>. Contact Lori Ames by telephone at (608) 266-3464 or by e-mail at lori.ames@dpi.wi.gov should you have questions.

New District SAFR Passwords

Included in this mailing is a separate cover letter with the new school district School Finance Reporting (SAFR) password. The district “ID” will remain the same. The password will allow district staff to access the optional and required school finance reports located within the “School Finance Reporting Portal” on the team’s home web page located at <https://www2.dpi.state.wi.us/safr/>. Please make note of this change as the new password will be effective Monday, June 16 at 8:00 a.m.

2007-2008 PI 1505 AC (Aid Certification) Report – Opens July 1 - Due August 29

School districts will again file two required reports to comply with s. 120.18, Wis. Stats. The first report, PI 1505 AC, will be filed on line within the reporting portal and will open for data entry on July 1. School district financial data collected on PI 1505 AC will be used to calculate each school district’s October 15 aid eligibility. **School districts submitting the PI 1505 AC after the Friday, August 29 due date will not receive their September 15 equalization aid payment until the report is filed, and not earlier than October 13.**

It is important that district auditors agree with the data submitted on the PI 1505 AC prior to district submission of that data. **Auditors will be required to verify the data submitted by the district using the on-line “PI 1506 AC (Aid Certification) Report.” The auditor report is due September 15.**

Please contact one of the School Finance Consultants listed below with questions about this report.

2007-2008 PI 1505 Annual Report – Opens June 16 - Due October 1

The PI 1505 Full Financial Annual Report is the second required report and is also located in the reporting portal. The data collected on this report will be used to calculate district final aid 2008-2009 eligibility in the spring of 2009.

As part of the district’s audit process for the current year, many of the school district auditors will be asking districts to create and upload their district’s strip file into the SAFR Annual Report program before the audit begins. This will enable the district and auditor to identify errors that exist in your general ledger before any audit adjustments are made. Once your auditor identifies any potential adjustments, they will ask you to make those adjustments in your general ledger. After those adjustments are made, you will be able to go into the SAFR Annual Report program and ‘Delete and Start Over’ thereby allowing a new strip file to be created and uploaded. The new strip file will be created using your district’s adjusted general ledger. We encourage you to perform this step as it will save the district time and help the auditor identify adjustments during the early stage of the audit.

If your district will be entering its general ledger manually into the SAFR program, you should still enter your unadjusted balances into SAFR before your audit begins, thereby allowing your auditor to assist you

in correcting any identified errors. Any adjustments made by your auditor would have to be made both in your general ledger and in the SAFR program.

The Wisconsin Uniform Financial Accounting Requirements (WUFAR) including updates for 2007-2008 (Appendix B) can be found under the left hand scan bar link, "WUFAR" or directly at <http://dpi.wi.gov/sfs/wufar.html>.

The DPI Aids Register lists all payments made by the Department of Public Instruction to the school districts. Districts are required to reconcile Federal and State aid received by the district to the DPI Aids Register in order to submit the PI 1505 Annual Report. An edit will check the aid reported by source against the DPI Aids Register. Districts should pay special attention to the break out of receivables from other governments when completing the addenda. The DPI Aids Register is available on line under the left hand scan bar link, "Aids Register" or directly at http://dpi.wi.gov/sfs/online_ar.html.

The value of donated commodities received must be recorded in your general ledger by posting an entry to debit Object 415, Food, and crediting Source 714, Donated Commodities. The district should make this entry before the auditors arrive. To obtain the value of commodities received follow the instructions available on our internet website at <http://dpi.wi.gov/sfs/doc/accessingcarsreport.doc>. Please provide a copy of the Commodity Allocation and Receipt Summary to your district's auditor for verification of the amount the district has posted in the district's ledger.

Please contact one of the School Finance Consultants listed below with questions.

2007-2008 PI 1505 Census Report – Opens July 1 - Due August 22

The PI-1505 Census Report will open for submission on July 1 and is due August 22. Data from the required report is used in the computation of Common School Fund (library) aid. More information on the Common School Fund can be found at http://dpi.wisconsin.gov/imt/csf_expl.html. For reporting your district's census, go to the Finance Team homepage and select "School Finance Reporting Portal," select your district and go to "Non-Financial Data Home." Or, go directly to the School Finance Reporting Portal at <https://www2.dpi.state.wi.us/safr> and select your district.

Please contact Janette Gosdeck at 608-267-9218 or email at janette.gosdeck@dpi.wi.gov with questions.

2007-2008 PI 1505 SE - Special Education Annual Report – Available Now - Due September 5

Districts will again be required to submit their special education fiscal data using the PI 1505 SE report program that has already been installed on a district computer. A desktop icon should have been created upon installation. If you do not have the program installed, it can be downloaded and installed from the Internet at http://dpi.wi.gov/sfs/se_report.html. Please contact Daryl Miller at 608-266-1389 or email at daryl.miller@dpi.wi.gov if you need help to reinstall the program on a district computer.

Again this year, your district's special education teacher and staff licensure information is available on the team's website. Click on the "School Finance Reporting Portal" link and input your district name or number. Click on the "Special Education Licensure Information" link under "Related Links" on the left hand scan bar. Input your district ID and password. There you may find three listings of licenses for your district: "School Age Parent Educators," "Educators without Valid Licenses," and your district's "Educators with Valid Licenses." This information is important for special education aid eligibility and is used by your district's auditors in the PI 1506 AC process.

New law, Wisconsin Act 221, directs the department to determine the percentage of salaries/fringes of licensed nurse, psychologists, social workers, and guidance counselors that are eligible for state special education categorical aid. Implementation guidelines as it relates to the percentages, accounting, and auditing are posted to the web. The guidelines are located under the “special education aid” link on the finance team’s home web page and then under “categorical aid resources” or direct at http://dpi.wi.gov/sfs/doc/WiscAct221_Districts.doc.

On the current version 4 PI 1505 SE, Special Education Report, record the school guidance counselor and school nurse expenses in the summary function 299 999. Any “011” project code expenses should be reported in project code “019.” Districts will then be asked to attach an Excel spreadsheet, identifying these costs by function and project, to the same email as the AH text file attachment. The Excel file is located at http://dpi.wi.gov/sfs/doc/guid_nurse_reporting.doc.

Districts will be required to submit their 2007-2008 special education annual report as a text file attachment in an e-mail message to dpisfsreports@dpi.wi.gov on or before September 5. Please indicate on the subject line of the email the name of the district and the title of the report, “PI 1505 SE Annual Report.”

Contact Lori Ames by telephone at 608-266-3464 or by email at lori.ames@dpi.wi.gov with questions about the Special Education report.

2007-2008 PI 1524 State Tuition Claim – Opens August 1 - Due October 1

The 2007-2008 state tuition claim form (PI 1524) must be submitted to the department by 4:30 p.m. on October 1 as a file attachment in an e-mail message. Send the PI 1524 State Tuition data file to dpisfsreports@dpi.wi.gov and mail or fax the signed signature page to the attention of Lori Ames at 608-266-2840. Indicate on the subject line of the email the name of the district and the title of the report, “PI 1524 State Tuition Claim.”

Contact Lori Ames by telephone at 608-266-3464 or by email at lori.ames@dpi.wi.gov with questions about the State Tuition Claim report.

2007-2008 PI 1570 High Cost Special Education Aid Claim – Available Now - Due December 1

Districts wishing to submit a claim for High Cost Categorical Aid in 2008-09 should review the information and filing instructions by either selecting the “High Cost” link on the left hand scan bar of the School Financial Services Team website or by going directly to <http://dpi.wi.gov/sfs/highcost.html>.

The 2007-2008 high cost special education aid claim form (PI 1570) must be submitted to the department by 4:30 p.m. on December 1, 2008. Send the PI 1570 claim report as an e-mail to dpisfsreports@dpi.wi.gov and mail or fax (608) 266-2840 the signed signature page to the attention of Janette Gosdeck. Indicate on the subject line of the email the name of the district and the title of the report, “PI 1570 High Cost Special Education Aid Report.”

Contact Barbara Ebben by telephone at (608) 266-5583 or by e-mail at barbara.ebben@dpi.wi.gov should you have questions about the program. Questions about the claim form should be directed to Janette Gosdeck by telephone at (608) 267-9218 or by e-mail at janette.gosdeck@dpi.wi.gov.

Upcoming Events and Mailings to Districts

Date	Event
June 16	Special Transfer Aid Payment
June 16	Special Adjustment Aid Payment
June 16	CCDEB Aid Payment
June 16	State Equalization Aid Payment (35%)
June 16	High Cost Special Education Payment
June 16	2007-08 PI 1505 Annual Report Opens for Data Submission
June 23	SAGE Debt Service Aid Payment
June 30	Mailing of July 1 2008-2009 General Aid Estimate
June 30	Due Date for PI 1589 Group/Foster Home Adjustments; Open for Data Submission: 2007-08 PI 1505 Census, PI 1505 AC, PI 1506 AC, PI 1505 FB
July 1	Due Date for Transfer of Service Requests – Excel File
July 28	Delayed Equalization/Computer Exemption Aid (DOR) Payments

The School Financial Services Team website is located at <http://dpi.wi.gov/sfs/index.html>.

For any additional questions, contact one of the following School Financial Services Team staff.

Brad Adams	bradley.adams@dpi.wi.gov	(608) 267-3752
Lori Ames	lori.ames@dpi.wi.gov	(608) 266-3464
Karen Kucharz Robbe	karen.kucharzrobbe@dpi.wi.gov	(608) 267-9707

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Enclosures: Calculation of Remaining School District Aid Payments for 2007-2008
 Public School Open Enrollment Summary Worksheets for 2007-2008
 2008-09 Sparsity Aid Eligibility – Specific Districts
 New District SAFR Password Information Sheet