

WASBO Accounting Conference
20 March 2024

Categorical Aids

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School Financial Services Team



WISCONSIN DEPARTMENT OF
Public Instruction
Jill K. Underly, PhD, State Superintendent

2023-25 Biennial Budget Process

- We are in the first year of the current biennial budget (FY24).
- DPI will likely submit its departmental budget request for 2025-27 in November 2024.
- Gov. Evers will likely release his proposal in February 2025.
- The Legislative Joint Committee of Finance will work on the 2025-27 budget and related documents through the spring/summer of 2025.
- Ideally the final budget for FY26 and FY27 will be completed prior to July 1, 2025.

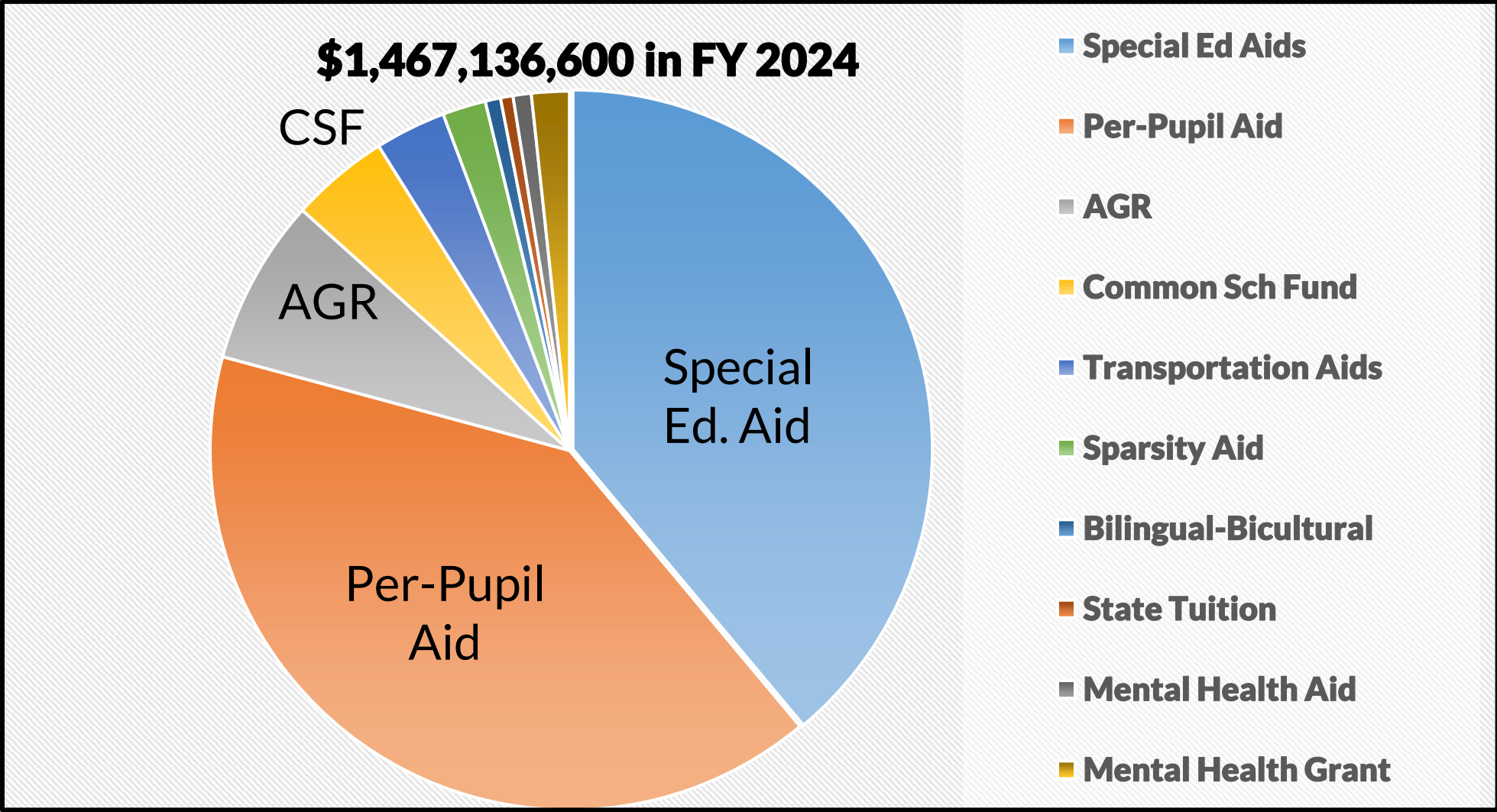
What is a Categorical Aid?

- **Targeted purpose**
- **Outside revenue limit**
- **Offsets shared cost**

What is a Categorical Aid?

- Usually “sum-certain,” often prorated
- Three broad types
 - **Reimbursement**
 - **Formula**
 - **Grant**

Categorical Aid Funding



Special Education & School-Age Parents Aid

- \$558,036,700 in FY24; \$574,777,700 in FY25
- Districts, Independent Charters Schools (ICS), CESAs, CCDEBs
- Reimbursement of prior year eligible costs
 - Salary & benefits of licensed staff
 - IEP-required specialized transportation
 - Limited contracting
- Sum-certain, prorated (31.5% in March payment)
 - Paid in 6 installments
- Special Education & School-Age Parents Aid

Authorization: s. 115.88

Appropriation: s. 20.255(2)(b) 6/36

Special Education & SAP Aid: How do you get it?

- PI-1505-SE Special Education Annual Report
 - Subset of full PI-1505 Annual Report
 - Fund 27 expenditures by project code
 - 011: Local aidable
 - 019: Local non-aidable
 - 340: IDEA grant roll-up

Wisconsin Department of Public Instruction

Welcome: bushdp [Log Off](#)

JSPR Home | Special Education Budget | Special Education Annual | Categorical Aid Adjustments | Welcome (Private)

JSPR Default | Special Education Annual | Enter/Edit Financial Data

Fiscal Year: 2015 | Current Entity: Appleton Area (0147)

[Main Menu](#) [Enter/Edit Data](#) [Errors](#) [Addenda](#) [Data Reports](#) [Submit](#) [Online Tutorial](#)

Selecting from the filter list dropdown (step 1) will automatically clear all account criteria listed in step 2 and retrieve the data from the option selected. To limit the retrieved data by account, enter account parameters in step 2 and click Go after step 1 has been done. Only 10 pages of data will display. Not all boxes need to be filled in and partial account numbers can be entered. Example: Enter 2 for 200 series objects.

Filter list of Accounts:
 (Step 1) Limit Search to: **Reported Values**

Number of **Errors**: 0
 Number of **Warnings**: 1

(Step 2) Fund Type - Function - Obj/Src - Project
 Account Number: - - - -

Showing 539 of 539 Matching Rows

History	Alert	Account	Description	Amount
View		GPI-000000-000-000	Total Grant Payments Received from Other Entities	\$0.00
View		GPO-000000-000-000	Total Grant Payments Sent to Other Entities	\$92,892.27
View		27S-000000-000-011	Summary - Local Aid-Eligible	\$25,302,524.57
View		27S-000000-000-019	Summary - Local Non-Eligible	\$1,355,107.49
View		27S-000000-000-340	Summary - Direct IDEA Grant	\$2,649,827.79
View		27E-120000-100-019	Regular Curriculum--Salaries-Local Non-Eligible	\$812.75
View		27E-120000-100-000	Salaries	\$812.75
View		27E-120000-212-019	Regular Curriculum--Retirement - Employer-Local Non-Eligible	\$56.88
View		27E-120000-212-000	Retirement--Employer's Share	\$56.88
View		27E-120000-220-019	Regular Curriculum--Social Security-Local Non-Eligible	\$62.20

High Cost Special Education Aid

- \$13,032,000 in FY24; \$14,480,000 in FY25
- Districts, Independent Charter Schools, CESAs, CCDEBs
- Average reimbursement rate of individual pupil costs over \$30,000 in 2022-23 was 29.1%, after SPED/SAP aid was deducted
- Sum-certain, prorated if necessary
 - Paid in June

Authorization: s. 115.881
Appropriation: s. 20.255(2)(bd)

High Cost SPED Aid: How do you get it?

- Deadline for 2023-24 claims for 2022-23 student costs was March 11, 2024.
- Watch future School Finance Bulletins to follow the rule process and find out when details are available online:
[High Cost Special Education](#)
- Supplemental Special Education Aid **ended** in FY20

Per Pupil Aid

- \$591,003,000 in FY24; \$587,812,400 in FY25
- Per pupil aid is for districts only
- \$742 per pupil; calculated by DPI
 - Uses Revenue Limit membership Line 6 less Special Needs Scholarship Program (SNSP) and New Charter Authorizer membership (ICS)
- Sum-sufficient (\$742 pp is guaranteed in FY24 and FY25)
 - Paid in March

Authorization: s. 115.437
Appropriation: s. 20.255(2)(aq)

Achievement Gap Reduction

- \$109,184,500 in FY24 & FY25
- Replaced the SAGE program at the end of the 2017-18 school year
- Focused on closing achievement gaps
 - Tutoring, teacher coaching, or class size reduction
- Progress reporting to DPI and your board
- AGR payments are per-pupil:

Appropriation ÷ total # of low-income kids in AGR districts

- [2022-23 AGR Allocations by District](#)

Authorization: s. 118.44

Appropriation: ss. 20.255(2)(cu)

Common School Fund (Library Aid)

- Common School Fund is \$65,000,000 in FY24 (25% increase YOY)
- Districts only
- Allocation based on resident population of children ages 4-20 (school census); reporting opens in June, closes in August
- For purchase of library materials
- Each district is expected to estimate their CSF amount in their own budget reports.

Authorization: Art. X, ss. 2 & 5,
Wis. Constitution; s. 43.70, Stats.

Common School Fund (Library Aid)

- BCPL provides an estimate of the funds available in January
 - CSF allocation will be approximately \$56.87 per student
 - **Estimate = final payment** to help districts plan
- Districts are expected to spend this money during the current school year; no carry-over is the goal
 - Paid in late April, must be spent by end of June
- [Common School Fund](#) information

Common School Fund Library Aid: How do you get it?

- PI-1505-Census
Census Report
 - Count of district residents ages 4-20
 - Can use physical count or mathematical approximation

Menasha (3430)

[Return to previous page](#)

FY 2022-2023 School Census / Common School Fund

Helpful Links

- [Submit to DPI](#)
- [Certification/Signature Page](#)
- [Edit Results](#)
- [Contact Page](#)

Review Answers

Method of collection	Mathematical	
K-12 Census Ages 4-20:	4,353	

Pupil Transportation Aid

- Pupil Transportation Aid FY24 & FY25 is \$24,000,000/year
- Formula based on number of pupils transported in mileage categories
- Sum-certain, paid in January
- Remaining balance distributed proportionally in June, based on share of audited January payment

Authorization: s. 121.58

Appropriation: s. 20.255(2)(cr)

PI-1547 Regular Year Reporting

Distance in Miles	Regular Year (PI-1547)
Less Than 2 miles (hazardous area)	\$15/pupil
Over 2-5 miles	\$35/pupil
Over 5 up to 8 miles	\$55/pupil
Over 8 up to 12 miles	\$110/pupil
Over 12 miles	\$400/pupil (beginning with 2023-24)

- The “0 to 2 Miles (Hazardous Area Transportation)” category requires DPI approval before data can be entered.

PI-1547-SS Summer/Interim Reporting

Distance in Miles	Summer/Interim (PI-1547-SS)
Less Than 2 miles (hazardous area)	NA
Over 2-5 miles	\$10/pupil
Over 5 up to 8 miles	\$20/pupil
Over 8 up to 12 miles	\$20/pupil
Over 12 miles	\$20/pupil

- Recently revised: Increased payment, and distance from student's residence to school only factor to be considered for summer school interim.
- Districts are not required to transport for summer/interim sessions to the same standard as during the regular school year.

High Cost Transportation Aid

- High Cost Transportation Aid is \$22,800,000 in FY24 & FY25
- To districts only and based on previous school year data
- For districts with audited cost/member of 140% of statewide average and 50 or fewer students per square mile.
 - \$200,000 will go to districts that qualified the year before but not in the current school year, equal to 50%, prorated if necessary.
- Formula based on per-member Fund 10 transportation expenses and calculated by DPI
- Sum-certain, prorated (66.8% in FY22)
 - Paid in June

Authorization: s. 121.59

Appropriation: s. 20.255(2)(cq)

Sparsity Aid

- [Sparsity Aid](#) in FY24 & FY25 is \$28,614,000
- Districts only
- Formula based on membership and density; calculated by DPI
- Starting in FY22: two tiers of aid eligibility
 - \$400 pp: ≤ 745 members, < 10 members/mi²
 - \$100 pp: 746-1,000 members, < 10 members/mi²
 - 50% stop-gap for previously aided but now ineligible
- Sum-certain, prorated if necessary (98.8% in FY24)
 - Paid in September

Authorization: s. 115.436

Appropriation: s. 20.255(2)(ae)

Bilingual-Bicultural Programs

- Funding for FY24 & FY25 is \$10,089,800/year
- Districts only
- Reimbursement of prior year eligible costs
- Eligibility based on school ELL enrollment
- Sum-certain, prorated if necessary (7.7% in FY23)
- Paid in December
- [Bilingual-Bicultural Programs](#)


Contact [Tanya Morin](#) (608) 267-9393 for assistance

Authorization: s. 115.995

Appropriation: s. 20.255(2)(cc) 20/36

BLBC Education Aid: How do you get it?

- Submit plan of service before school year begins
- Submit end-of-year report after school year ends
- Contact Tanya Morin (608) 267-9393 for assistance

	
Please Log in:	
Application:	Bilingual-Bicultural End-of-Year Report
Select School Year:	2019 - 2020 ▾
Continue Log In:	Next >>
DPI Contact Information:	

[BLBC Programs Website](#)

State Tuition

- State Tuition for FY24 & FY25 is \$8,242,900 /year
- Districts only
- Reimbursement of prior year costs serving pupils in eligible facilities
- Sum-certain, prorated if necessary
 - Paid in June

Authorization: s. 121.79
Appropriation: s. 20.255(2)(cg)

High Poverty Aid

- High Poverty Aid for FY24 and onward is **\$0/year**
- Funds repurposed for general equalization aids
- Statutory language and appropriation retained
- ~~Districts only~~
- ~~Eligibility - A school district is eligible for aid if at least 50% (after rounding to the nearest whole percentage point) of the district's student enrollment on the third Friday in September in the immediately preceding even-numbered year satisfied the income eligibility criteria to be eligible for free or reduced-price lunch (i.e., economically disadvantaged).~~
- ~~Formerly paid in March~~

Authorization: s. 121.136

Appropriation: s. 20.255(2)(bb)

Mental Health Categorical Aid Program

- \$12,000,000 GPR in FY24 & FY25
- [Mental Health Categorical Aid Program](#) supports the expansion of mental health services to students by providing state reimbursements for expenditures on social worker services.
- Two-tiered program

Authorization: s. 115.364
Administrative Code Sec. PI 31
Appropriation: s. 20.255(2)(da)

Mental Health Categorical Aid Program

- *Eligible school districts, private schools, and independent charter schools may receive partial reimbursement for salary and fringe benefits paid to employ, hire, or retain social workers or the costs to contract for the services of a social worker when the eligible entity increased in its expenditures in the prior school year compared to the immediately preceding school year.*
- June aid payments are prorated if the appropriation does not fully cover total aid eligibility
- Claim form deadline was March 8, 2024.
Contact Julie Incitti (608) 266-0963 for assistance.

School-Based Mental Health Services Grant

- School-Based Mental Health Services Grant provides \$25,000,000 GPR in FY24 & FY25
- This is a competitive grant process.
 - Paid in June
- Contact Liz Krubsack (608) 264-6719 or Jessica Frain (608) 266-0986

Authorization: s. 115.367
Appropriation: s. 20.255(2)(dt)

Mental Health Training Programs for Schools

- CESA – Trauma Sensitive Schools
- Wish Center
 - Youth Mental Health First Aid (YMHFA)
 - Screening, Brief Interventions, and Referral to Treatment (SBIRT)
- Contact Liz Krubsack (608) 264-6719 or Jessica Frain (608) 266-0986

Aid Payment Schedule

DECEMBER 2023

December 04: Second Quarter Payment for Independent Charter Schools (ICS)

December 04: State Equalization Aid (40.0% of 2023-24 certified amount less September Payment and Special Adjustment Aid (40.0% of 2023-2024 certified amount; (s. 121.15 Wis. Stats.)) 1st Monday

December 18: Special Ed. and School Age Parents Aids (15% of amount due) (s. 115.88 Wis. Stats.); 3rd Monday

JANUARY 2024

January 16: Special Ed. and School Age Parents Aids (15% of amount due) (s. 115.88 Wis. Stats.); 3rd Monday (because this is a holiday, paid on Tuesday)

January 29: General Transportation Aid (s. 121.58 Wis. Stats.); Last Monday

FEBRUARY 2024

February 2024: Third Quarter Payment for Special Needs Scholarship Program (SNSP) and Private School Choice Programs (PSCP)

Payment Date by Aid Program	Eligibility	Withholding	Cash Payment
Equalization Aid			
September 19, 2022	\$6,267,183.00	\$0.00	\$6,267,183.00
December 5, 2022	\$11,429,943.00	\$0.00	\$11,429,943.00
March 27, 2023	\$11,060,704.00	(\$2,278,582.72)	\$8,782,121.28
June 20, 2023	\$15,484,985.00	(\$14,582,956.94)	\$902,028.06
Total Equalization Aid	\$44,242,815.00	(\$16,861,539.66)	\$27,381,275.34

Aid Payment Adjustments

Madison, Final 2022-23

Special Adjustment Aid			
December 5, 2022	\$0.00	\$0.00	\$0.00
March 27, 2023	\$0.00	\$0.00	\$0.00
June 20, 2023	\$0.00	\$0.00	\$0.00
Total Special Adjustment Aid			

Total Special Adjustment Aid	Projected Full-Time and SPED Open Enrollment and Tuition Waiver Transfers In	\$3,756,839.00
	Projected Full-Time and SPED Open Enrollment and Tuition Waiver Transfers Out	\$12,282,993.00
	Net Projected Full-Time and SPED Open Enrollment and Tuition Waiver	(\$8,526,154.00)
	Projected WPCP and RPCP State Aid Deductions	(\$3,272,199.06)
	Projected SNSP State Aid Deductions	(\$417,841.46)
	Projected New Independent Charter Schools State Aid Deductions	(\$4,630,147.20)
	Projected Challenge Academy State Aid Deductions	(\$15,197.94)
	Projected Revenue Limit Penalties	\$0.00
	Unresolved Compliance Issues	\$0.00
	Total Projected Non-Open Enrollment State Aid Deductions	(\$8,335,385.66)
	Total Withholdings	(\$16,861,539.66)

Special Education Aid			
November 21, 2022	\$3,356,701.43	\$0.00	\$3,356,701.43
December 19, 2022	\$3,522,392.00	\$0.00	\$3,522,392.00
January 17, 2023	\$3,367,581.00	\$0.00	\$3,367,581.00
February 21, 2023	\$3,810,366.00	\$0.00	\$3,810,366.00
March 20, 2023	\$3,400,790.00	\$0.00	\$3,400,790.00
June 12, 2023	\$6,146,963.68	\$0.00	\$6,146,963.68
June 20, 2022 (High Cost SPED)	\$1,056,163.00	\$0.00	\$1,056,163.00
Total Special Education Aid	\$24,660,957.11	\$0.00	\$24,660,957.11
Common School Fund (CSF) (Library Aid)			
April 24, 2023 CSF Aid	\$1,202,448.00	\$0.00	\$1,202,448.00
Grand Total Of All Above Aids	\$97,616,496.42	(\$16,861,539.66)	\$80,754,956.76

➤ Actual and Projected State Aid Adjustments & June Aid Payment Reconciliation

North
Lakeland,
Final 2022-23

Payment Date by Aid Program	Eligibility	Withholding	Cash Payment	Eligibility	Withholding	Cash Payment
Equalization Aid				Equalization Aid		
September 19, 2022	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
December 5, 2022	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
March 27, 2023	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
June 20, 2023	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Equalization Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Special Adjustment Aid				Special Adjustment Aid		
December 5, 2022	\$0.00	\$0.00	\$0.00	\$635.00	(\$635.00)	\$0.00
March 27, 2023	\$0.00	\$0.00	\$0.00	\$397.00	(\$397.00)	\$0.00
June 20, 2023	\$0.00	\$0.00	\$0.00	\$556.00	(\$556.00)	\$0.00
Total Special Adjustment Aid	\$0.00	\$0.00	\$0.00	\$1,588.00	(\$1,588.00)	\$0.00
High Poverty Aid				High Poverty Aid		
March 27, 2023 High Poverty Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
AGR Aid				AGR Aid		
November 21, 2022	\$23,537.00	\$0.00	\$23,537.00	\$0.00	\$0.00	\$0.00
February 21, 2023	\$22,893.00	(\$7,021.02)	\$15,871.98	\$0.00	\$0.00	\$0.00
June 12, 2023	\$23,337.49	(\$23,215.38)	\$122.11	\$0.00	\$0.00	\$0.00
Total AGR Aid	\$69,767.49	(\$30,236.40)	\$39,531.09	\$0.00	\$0.00	\$0.00
Per Pupil Aid				Per Pupil Aid		
March 27, 2023 Per Pupil Aid	\$96,460.00	\$0.00	\$96,460.00	\$384,356.00	(\$7,457.00)	\$376,899.00
Pupil Transportation Aid				Pupil Transportation Aid		
January 30, 2023	\$20,255.00	\$0.00	\$20,255.00	\$29,575.00	\$0.00	\$29,575.00
June 20, 2023	\$4,532.75	\$0.00	\$4,532.75	\$6,618.42	\$0.00	\$6,618.42
June 20, 2023 (High Cost Trans)	\$169,157.55	\$0.00	\$169,157.55	\$256,346.21	\$0.00	\$256,346.21
Total Pupil Transportation Aid	\$193,945.30	\$0.00	\$193,945.30	\$292,539.63	\$0.00	\$292,539.63
Special Education Aid				Special Education Aid		
November 21, 2022	\$31,051.88	\$0.00	\$31,051.88	\$58,465.00	\$0.00	\$58,465.00
December 19, 2022	\$31,427.00	\$0.00	\$31,427.00	\$64,987.00	\$0.00	\$64,987.00
January 17, 2023	\$30,419.00	\$0.00	\$30,419.00	\$61,727.00	\$0.00	\$61,727.00
February 21, 2023	\$34,475.00	\$0.00	\$34,475.00	\$69,957.00	\$0.00	\$69,957.00
March 20, 2023	\$30,723.00	\$0.00	\$30,723.00	\$62,342.00	\$0.00	\$62,342.00
June 12, 2023	\$55,795.92	\$0.00	\$55,795.92	\$113,225.80	\$0.00	\$113,225.80
June 20, 2022 (High Cost SPED)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Special Education Aid	\$213,891.80	\$0.00	\$213,891.80	\$430,703.80	\$0.00	\$430,703.80
Common School Fund (CSF) (Library Aid)				Common School Fund (CSF) (Library Aid)		
April 24, 2023 CSF Aid	\$6,806.00	\$0.00	\$6,806.00	\$31,763.00	\$0.00	\$31,763.00
Grand Total Of All Above Aids	\$580,870.59	(\$30,236.40)	\$550,634.19	\$1,140,950.43	(\$9,045.00)	\$1,131,905.43

Gibraltar,
Final 2022-23

North
Lakeland,
Final 2022-23

Payment Date by Aid Program	Eligibility	Withholding	Cash Payment	Eligibility	Withholding	Cash Payment
Equalization Aid				Equalization Aid		
September 19, 2022	\$0.00	\$0.00	\$0.00	\$39,727.00	\$0.00	\$39,727.00
December 5, 2022	\$0.00	\$0.00	\$0.00	\$55,779.00	(\$55,779.00)	\$0.00
March 27, 2023	\$0.00	\$0.00	\$0.00	\$59,691.00	(\$59,691.00)	\$0.00
June 20, 2023	\$0.00	\$0.00	\$0.00	\$83,567.00	(\$83,567.00)	\$0.00
Total Equalization Aid	\$0.00	\$0.00	\$0.00	\$238,764.00	(\$199,037.00)	\$39,727.00
Special Adjustment Aid				Special Adjustment Aid		
December 5, 2022	\$0.00	\$0.00	\$0.00	\$6,858.00	(\$6,858.00)	\$0.00
March 27, 2023	\$0.00	\$0.00	\$0.00	\$4,286.00	(\$4,286.00)	\$0.00
June 20, 2023	\$0.00	\$0.00	\$0.00	\$6,000.00	(\$6,000.00)	\$0.00
Total Special Adjustment Aid	\$0.00	\$0.00	\$0.00	\$17,144.00	(\$17,144.00)	\$0.00
High Poverty Aid				High Poverty Aid		
March 27, 2023 High Poverty Aid	\$0.00	\$0.00	\$0.00	\$63,444.00	(\$63,444.00)	\$0.00
AGR Aid				AGR Aid		
November 21, 2022	\$23,537.00	\$0.00	\$23,537.00	\$146,455.00	(\$146,455.00)	\$0.00
February 21, 2023	\$22,893.00	(\$7,021.02)	\$15,871.98	\$142,445.00	(\$142,445.00)	\$0.00
June 12, 2023	\$23,337.49	(\$23,215.38)	\$122.11	\$145,208.80	(\$115,850.51)	\$29,358.29
Total AGR Aid	\$69,767.49	(\$30,236.40)	\$39,531.09	\$434,108.80	(\$404,750.51)	\$29,358.29
Per Pupil Aid				Per Pupil Aid		
March 27, 2023 Per Pupil Aid	\$96,460.00	\$0.00	\$96,460.00	\$878,528.00	(\$865,642.86)	\$12,885.14
Pupil Transportation Aid				Pupil Transportation Aid		
January 30, 2023	\$20,255.00	\$0.00	\$20,255.00	\$90,675.00	(\$90,675.00)	\$0.00
June 20, 2023	\$4,532.75	\$0.00	\$4,532.75	\$20,291.65	\$0.00	\$20,291.65
June 20, 2023 (High Cost Trans)	\$169,157.55	\$0.00	\$169,157.55	\$323,612.51	\$0.00	\$323,612.51
Total Pupil Transportation Aid	\$193,945.30	\$0.00	\$193,945.30	\$434,579.16	(\$90,675.00)	\$343,904.16
Special Education Aid				Special Education Aid		
November 21, 2022	\$31,051.88	\$0.00	\$31,051.88	\$0.00	\$0.00	\$0.00
December 19, 2022	\$31,427.00	\$0.00	\$31,427.00	\$202,059.00	(\$202,059.00)	\$0.00
January 17, 2023	\$30,419.00	\$0.00	\$30,419.00	\$101,029.00	(\$46,159.63)	\$54,869.37
February 21, 2023	\$34,475.00	\$0.00	\$34,475.00	\$114,500.00	\$0.00	\$114,500.00
March 20, 2023	\$30,723.00	\$0.00	\$30,723.00	\$102,039.00	\$0.00	\$102,039.00
June 12, 2023	\$55,795.92	\$0.00	\$55,795.92	\$185,317.40	\$0.00	\$185,317.40
June 20, 2022 (High Cost SPED)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Special Education Aid	\$213,891.80	\$0.00	\$213,891.80	\$704,944.40	(\$248,218.63)	\$456,725.77
Common School Fund (CSF) (Library Aid)				Common School Fund (CSF) (Library Aid)		
April 24, 2023 CSF Aid	\$6,806.00	\$0.00	\$6,806.00	\$77,184.00	\$0.00	\$77,184.00
Grand Total Of All Above Aids	\$580,870.59	(\$30,236.40)	\$550,634.19	\$2,848,696.36	(\$1,888,912.00)	\$959,784.36

Spooner,
Final 2022-23

June Payment

Reconciliation

Madison
Final 2022-23

Debits		Credits	
1. June 15th General Aids Deposit Amount	\$843,514.26	11. June Equalization Aid	\$15,484,985.00
(Cash - Fund 10 Account 711 000)		(Fund 10 Source 621)	
2. June 15th Deposit Amount - SPED	\$65,425.00	12. June Special Adjustment Aid	\$0.00
(Cash - Fund 27 Account 711 000)		(Fund 10 Source 623)	
		13. Integration Transfer - Non-Resident	\$0.00
		(Fund 10 Source 616)	
		14. Integration Transfer - Resident	\$6,548.00
		(Fund 10 Source 615)	
3. Open Enrollment Tuition Expense	\$12,135,501.80	15. Open Enrollment Tuition Revenue	\$3,691,414.00
(Fund 10 Function 435 000 Object 382)		(Fund 10 Source 345)	
4. Additional Year Tuition Waiver Expense	\$147,128.00	16. Additional Year Tuition Waiver Revenue	\$0.00
(Fund 10 Function 435 000 Object 382)		(Fund 10 Source 345)	
5. Open Enrollment SPED Actual Cost Expense	\$0.00	17. Open Enrollment SPED Actual Cost Revenue	\$65,425.00
(Fund 27 Function 437 000 Object 382 Project 019)		(Fund 27 Source 347)	
6. WPCP/RPCP State General Aid Deduction	\$3,272,199.06	18. Equalization Aid (held in prior periods)	\$2,278,582.72
(Fund 10 Function 438 000 Object 387)		(Fund 10 Source 621)	
7. SNSP State General Aid Deduction	\$417,841.46	19. Special Adjustment Aid (held in prior periods)	\$0.00
(Fund 10 Function 438 000 Object 387)		(Fund 10 Source 623)	
8. Challenge Academy Aid Deduction	\$15,197.94	20. High Poverty Aid Held	\$0.00
(Fund 10 Function 431 000 Object 387)		(Fund 10 Source 628)	
9. New Independent Charter Schools Deduction	\$4,630,147.20	21. Pupil Transportation Aid Held	\$0.00
(Fund 10 Function 439 000 Object 387)		(Fund 10 Source 612)	
10. Revenue Limit Penalty Adjustment	\$0.00	23. F/T Open Enrollment Transfer Payments	\$0.00
(Fund 10 Function 492 000 Object 972)		(Fund 10 Source 649)	
		24. AGR/SAGE Aid Held	\$0.00
		(Fund 10 Source 650)	
		25. Sparsity Aid Held	\$0.00
		(Fund 10 Source 694)	
		26. Per Pupil Aid Held	\$0.00
		(Fund 10 Source 695)	
		27. High Cost Transportation Aid Held	\$0.00
		(Fund 10 Source 696)	
		28. Special Education Aid Held	\$0.00
		(Fund 27 Source 611)	
		29. High Cost Special Ed Aid Held	\$0.00
		(Fund 27 Source 625)	
Total Debits	\$21,526,954.72	Total Credits	\$21,526,954.72

DPI Categorical Aid Contacts

Aid Program	Contact	Phone	Email
Special ED/SAP High Cost SPED	Rick Cruz	(608) 266-8255	Ricardo.Cruz@dpi.wi.gov
Per-Pupil Aid	Ben Kopitzke	(608) 267-9279	Ben.Kopitzke@dpi.wi.gov
Common School Fund	SFS Team	(608) 267-9114	dpifin@dpi.wi.gov
Pupil Transportation Regular/High Cost State Tuition	Kathy Fry	(608) 224-5343	Kathleen.Fry@dpi.wi.gov
Sparsity Aid	SFS Team	(608) 267-9114	dpifin@dpi.wi.gov
Bilingual-Bicultural	Tanya Morin	(608) 267-9393	Tanya.Morin@dpi.wi.gov
AGR	Shay Morris	(608) 264-9324	Meeshay.Morris@dpi.wi.gov
General Inquiries	SFS Team	(608) 267-9114	dpifin@dpi.wi.gov

Categorical Aid

Wisconsin Categorical Aid Programs



Categorical aid is state or federal aid that is intended to finance or reimburse some specific category or instructional or supporting program, or to aid a particular target group of pupils. The district may only use the aid for the purpose for which it was paid. Categorical aid can be contrasted with general aid in that districts are not restricted in their use of general aid.

<https://dpi.wi.gov/sfs/aid/categorical/overview>

Program Descriptions

The following links provide additional information on each aid program.

Questions?

(608) 267-9114 or dpifin@dpi.wi.gov

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