

# SUMMER AT A GLANCE

**Mark Elworthy, Director  
School Financial Services Team  
WASBO Spring Conference,  
May 16, 2024**



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

# Spring 2024 Updates



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

# 2024 Spring Updates

- **WDF and WiSFiP - LEA's financial ledger (the local "books") pushed to WDF must be consistent with WUFAR accounting and the DPI Chart of Accounts to avoid WISEdata Finance reporting quality issues**
- **WDF and WiSFiP - We recommend LEAs push financial data to WISEdata Finance at least monthly, suggested as a task after the monthly bank reconciliation**

# Summer Activities Current Fiscal Year



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

# Upcoming Reports and Activities



## Fiscal Audit



## Monitor and Amend Current Year Budget WISEdata Finance



- [2020-21 Final Revenue Limit Computation](#)
- [2019-20 Final Revenue Limit Computation](#)

## Final 2022-23 Revenue Limit Calculation



July 8, 2019

District:  District Code:

The following is a breakdown of the expected journal entries related to the June and July General Aid payments, including adjustments for Open Enrollment and Tulloh Waiver, Challenge Academy, WPCF/SDCF General Aid reduction, 2K Charter, and Other Adjustments.

**June 17, 2019 General Aids Payments (Must be posted as a FY18-19 entry)**

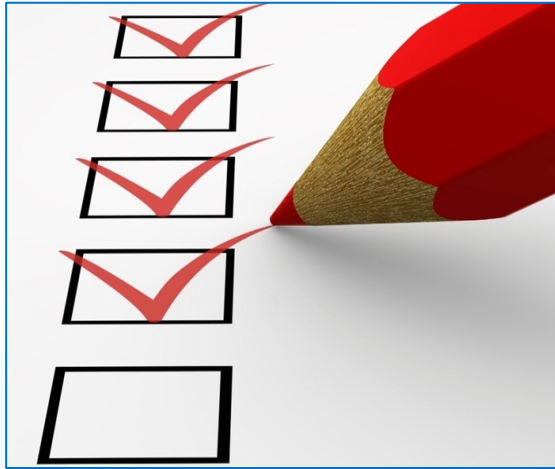
Debits		Credits	
June 17th General Aids Deposit Amount	\$0.00	10. June Equalization Aid	\$0.00
(Cash - Fund 10 Account 711 000)		(Fund 10 Source 621)	
June 17th Deposit Amount - SPED Aid Field	\$0.00	11. June Special Adjustment Aid	\$0.00
(Cash - Fund 27 Account 711 000)		(Fund 10 Source 623)	
		12. Integration Transfer - Non-Resident	\$0.00
		(Fund 10 Source 656)	
		13. Integration Transfer - Resident	\$0.00

June aid withholding

# PI 1563 Membership Report

1. All changes after audit reports are due must be requested
2. Changes may impact revenue limit

# Open Enrollment for June Aid



# Open Enrollment

Debits		Credits	
<b>1. June 17th General Aids Deposit Amount</b>	\$0.00	<b>10. June Equalization Aid</b>	\$0.00
(Cash - Fund 10 Account 711 000)		(Fund 10 Source 621)	
<b>2. June 17th Deposit Amount - SPED Aid Held</b>	\$0.00	<b>11. June Special Adjustment Aid</b>	\$0.00
(Cash - Fund 27 Account 711 000)		(Fund 10 Source 623)	
		<b>12. Integration Transfer - Non-Resident</b>	\$0.00
		(Fund 10 Source 616)	
		<b>13. Integration Transfer - Resident</b>	\$0.00
		(Fund 10 Source 615)	
<b>3. Open Enrollment Tuition Expense</b>	\$0.00	<b>14. Open Enrollment Tuition Revenue</b>	\$0.00
(Fund 10 Function 435 000 Object 382)		(Fund 10 Source 345)	
<b>4. Additional Year Tuition Waiver Expense</b>	\$0.00	<b>15. Additional Year Tuition Waiver Revenue</b>	\$0.00
(Fund 10 Function 435 000 Object 382)		(Fund 10 Source 345)	



# Open Enrollment for July

- **Contact Parental Education Options Team with corrections by mid-June**
- **Update PI-1563 September and January Pupil Counts for any membership changes**
- **Aid adjustments are then calculated by the Parental Education Options Team**

# Actual and Projected State Aid Adjustments

- Aid withheld for Open Enrollment adjustment in June
- Worksheet posted showing aid withheld in anticipation of June deductions
- Revised worksheet for 2023 includes aid eligibility, withheld and paid
- <https://dpi.wi.gov/sfs/finances/aids-register/aid-payment-adj-exp>

# State Aid Payment Adjustments

## Aid withheld for Open Enrollment and Voucher adjustment in June

<b>1. June 18th and 25th General Aids Deposit Amount</b> (Cash - Fund 10 Account 711 000)	\$0.00	<b>10. June Equalization Aid</b> (Fund 10 Source 621)	\$0.00
<b>2. June 18th Deposit Amount - SPED Aid Held</b> (Cash - Fund 27 Account 711 000)	\$0.00	<b>11. June Special Adjustment Aid</b> (Fund 10 Source 623)	\$0.00
		<b>12. Integration Transfer - Non-Resident</b> (Fund 10 Source 616)	\$0.00
		<b>13. Integration Transfer - Resident</b> (Fund 10 Source 615)	\$0.00
<b>3. Open Enrollment Tuition Expense</b> (Fund 10 Function 435 000 Object 382)	\$0.00	<b>14. Open Enrollment Tuition Revenue</b> (Fund 10 Source 345)	\$0.00
<b>4. Tuition Waiver Expense</b> (Fund 10 Function 435 000 Object 382)	\$0.00	<b>15. Tuition Waiver Revenue</b> (Fund 10 Source 345)	\$0.00
<b>5. WPCP/RPCP State General Aid Reduction</b> (Fund 10 Function 438 000 Object 387)	\$0.00	<b>16. Equalization Aid (held in prior periods)</b> (Fund 10 Source 621)	\$0.00
<b>6. SNSP State General Aid Reduction</b> (Fund 10 Function 438 000 Object 387)	\$0.00	<b>17. Special Adjustment Aid (held in prior periods)</b> (Fund 10 Source 623)	\$0.00
<b>7. Challenge Academy</b> (Fund 10 Function 431 000 Object 387)	\$0.00	<b>18. High Poverty Aid Held</b> (Fund 10 Source 628 )	\$0.00
<b>8. General Aid Payment Adjustment</b> (Fund 10 Function 492 000 Object 972)	\$0.00	<b>19. Pupil Transportation Aid Held</b> (Fund 10 Source 612)	\$0.00
		<b>20. July Delayed EQ Aid to be Held or Refund Due</b> (Due to State - Fund 10 Account 813 500 )	\$0.00
		<b>21. F/T Open Enrollment Transfer Payments</b> (Fund 10 Source 649)	\$0.00
		<b>22. AGR/SAGE Aid Held</b> (Fund 10 Source 650)	\$0.00
		<b>23. Sparsity Aid Held</b> (Fund 10 Source 694)	\$0.00
		<b>24. Per Pupil Aid Held</b> (Fund 10 Source 695)	\$0.00

# Bank Reconciliations

- **Someone in your office needs to reconcile the bank statement to the district ledger EVERY MONTH**
- **You cannot balance your reports if you don't account for your CASH**
- **Segregation of duties would suggest that the person making deposits should not reconcile the account**
- **If necessary, the district may/should hire an accounting service to reconcile**



# Annual Financial Audit

- **Select firm to complete your audit**
- **Determine if your employee benefits require an actuarial study or table update and select a vendor**
- **Determine if there are any other needs to complete your financial statements**
- **Have a plan and schedule the work if possible to meet report deadlines**
- **Actuarial Study required by statute**

# Early DPI Reports

- **Transfer of Service (PI-5000) - Opens June 1**
- **WDF Snapshot - June 7**
- **Pupil Transportation**
- **Census**
- **Calendar**
- **Group and Foster Home Membership**

# 2023-24 Budget Changes

## Budget Impact Areas

Board approves a Budget for the hearing

Board adopts a Budget (original) and approves a Tax Levy after the hearing

Board *amends* Budget when appropriation and purposes change

Student Needs (Enrollment)

Estimates based on trends

3<sup>rd</sup> Friday in September

New course needs teacher

Grant Revenue Availability

Base amount

Carryover is calculated

Change in plans/needs

Equipment Failures

Estimated expense

Boiler Fails

Roof Fails

Weather

Utility based on trends

Heavy Snow (Removal costs)

Late spring (Heating)



Final Board Amended Budget

# Changes to the Current Budget

- **Per Statute § 65.90(5) “ ... the amounts of the various appropriations and the purposes for such appropriations state in a budget ...”**
- **Appropriation = \$ amount**
- **Purpose = in the WUFAR, this is the Function**
- **DPI recommends budgets and changes are approved at the two digit function level by the Board of Education**



# Changes to the Current Budget

- **Per Statute § 65.90(5) “ ... the amounts of the various appropriations and the purposes for such appropriations state in a budget ...”**
- **Appropriation = \$ amount**
- **Purpose = in the WUFAR, this is the Function**
- **DPI recommends budgets and changes are approved at the two digit function level by the Board of Education**

# Budget Adoption Format


REVENUES & OTHER FINANCING SOURCES
100 Transfers-in
<b>Local Sources</b>
210 Taxes
240 Payments for Services
260 Non-Capital Sales
270 School Activity Income
280 Interest on Investments
290 Other Revenue, Local Sources

<b>Federal Sources</b>
710 <b>Federal Aid - Categorical</b>
720 Impact Aid
730 DPI Special Project Grants
750 IASA Grants
760 JTPA
770 Other Federal Revenue Through Local Units
780 Other Federal Revenue Through State
790 Other Federal Revenue - Direct

**Minimum detail to the second digit.....**

EXPENDITURES & OTHER FINANCING USES
<b>Instruction</b>
110 000 Undifferentiated Curriculum
120 000 Regular Curriculum
130 000 Vocational Curriculum
140 000 Physical Curriculum
160 000 Co-Curricular Activities
170 000 Other Special Needs
<b>Subtotal Instruction</b>
<b>Support Sources</b>
210 000 Pupil Services
220 000 Instructional Staff Services
230 000 General Administration
240 000 School Building Administration
250 000 Business Administration
260 000 Central Services
270 000 Insurance & Judgments
280 000 Debt Services
290 000 Other Support Services
<b>Subtotal Support Sources</b>
<b>Non-Program Transactions</b>
410 000 Inter-fund Transfers
430 000 Instructional Service Payments
490 000 Other Non-Program Transactions

# WISEdata Finance Budget



**Update with Board  
(Amended)  
Adopted Budget**

# Changes to the Current Budget

- **School District Treasurers must also comply with Wis Stat § 120.16(2) to assure disbursements from the school district treasury are made within the law**
- **Class 1 notice within 15 days after the change is made (publication)**

# PI-1547 Transportation Report

## Regular School Year Transportation



## ~~Specialized Transportation Route~~

### Transportation Data Reporting FAQs

#### Frequently Asked Questions

- [How is Transportation Aid applied for, calculated and paid?](#)
- [Who is eligible for aid and who should be counted?](#)

### Using The Transportation Report Wizard

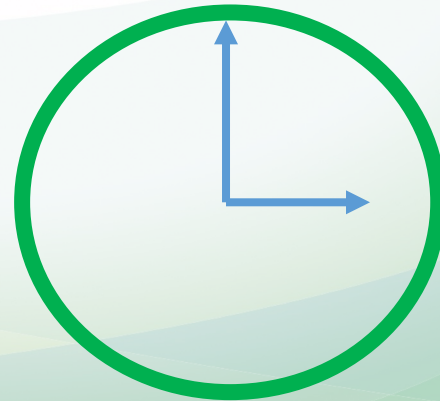
#### Overview

This series of transportation report web pages is called a "wizard" and it walks you through a series of screens and either asks you to enter data or to answer certain questions. Subsequent questions and pages may be based on answers given on previous pages.

# PI-1547 Transportation Report

**Districts need to document the procedures used to determine actual ridership. Auditors review this documentation as part of the year end audit**

# PI-1505 Calendar Report



# PI-1505 Census Report

- **Includes ALL (K-12) district children ages 4-20**
- **Actual physical count of children by June 30<sup>th</sup> or**
- **Use a mathematical calculation which is based on the prior year September count**





# PI-1505 Census Report


- **Residents Enrolled in a Public School District or attending a State School**
- **Residents Enrolled in Private Schools**
- **Home-based private education programs**
- **Other Children ages 4 and 20 – graduates from the two prior classes both public and private**





# PI-1589 Foster and Group Home Membership

## PI-1589 Group and Foster Home FTE Log

---

The PI-1589 Group and Foster Home FTE log  has been updated for 2020-21. By law, completed forms are due on **June 30, 2022**. PI-1589 forms submitted after this date will not be accepted.

Forms **must** be submitted by DPI's secure Kiteworks file transfer system or postal mail; submissions via standard email will not be accepted. When your form is completed, signed, and scanned, [contact us to request a Kiteworks invitation](#). 

Details on completing the PI-1589 form are available in our updated [Group and Foster Home Membership Guidance and Instructions](#). 

# PI-1524 State Tuition Claim



## State Tuition

### Program Description

School districts that provide educational services to students residing in certain types of facilities are eligible to receive tuition from the state. Students reside in these facilities as a result of action by a unit of local, state or federal government. Districts may apply for reimbursement for the eligible students they enrolled in the prior year. Click the appropriate links below for more information.

- [Quick Links](#)
- [Program Overview](#)
- [Eligibility History](#)

This report is not in SAFR – for more info see <http://dpi.wi.gov/sfs/aid/categorical/state-tuition>

# PI-1505 Full Annual Report

- 1. PI-1505 must match the PI-1506 AC auditor report to be approved**
- 2. PI-1506 AC must be approved before the PI-1505 can be submitted**

# PI-1505 SE Annual Report

**The PI-1505 SE  
values must match  
the PI-1505 values  
for successful PI-  
1505 submission**



# Final Grant Claims

- **Claims for budgeted expenditures\*  
7/1/2023 through 6/30/2024**
- **Feds require DPI to accept claims  
through 9/30/2024 but it's best for you  
& your auditor to get it done sooner**



*\* Technically “liquidated obligations” which has nearly the same meaning as expenditures; difference comes into play most often with grant-funded renovation work over the summer. Talk with your grant consultant for details.*

# ESSER III Claims

- **Plan for final claim**

Additional federally required reporting will be included for certain quarters

Good practice to adopt across all your grants



# **Transfer of Service Exemption to the Revenue Limit**



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



# PI-5000 Transfer of Service

8.	Total 2022-23 Recurring Exemptions (A+B+C+D+E)
A.	Prior Year Carryover
B.	Transfer of Service
C.	Transfer of Territory/Other Reorg (if negative, include sign)
D.	Federal Impact Aid Loss (2020-21 to 2021-22)
E.	Recurring Referenda to Exceed (If 2022-23 is first year)



2022-2023 Revenue Limit Worksheet		
1.	2022-23 Base Revenue (Funds 10, 38, 41)	(from left)
2.	Base Sept Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3	(from left)
3.	2022-23 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)
4.	2022-23 Per Member Change (A+B)	
	2022-23 Low Revenue Ceiling per s.121.905(1):	10,000.00
A.	Allowed Per-Member Change for 22-23	0.00
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0
C.	Value of the CCDEB (22-23 DPI Computed-CCDEB Dists only)	0
5.	2022-23 Maximum Revenue / Member (Ln 3 + Ln 4)	
6.	Current Membership Avg (2020+.4ss, 2021+.4ss, 2022+.4ss)/3	(from left)
7.	2022-23 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	0
B.	Hold Harmless Non-Recurring Exemption	0
8.	Total 2022-23 Recurring Exemptions (A+B+C+D+E)	(rounded)
A.	Prior Year Carryover	0
B.	Transfer of Service	0
C.	Transfer of Territory/Other Reorg (if negative, include sign)	0
D.	Federal Impact Aid Loss (2020-21 to 2021-22)	0
E.	Recurring Referenda to Exceed (If 2022-23 is first year)	0
9.	2022-23 Limit with Recurring Exemptions (Ln 7 + Ln 8)	
10.	Total 2022-23 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)	
A.	Non-Recurring Referenda to Exceed 2022-23 Limit	0
B.	Declining Enrollment Exemption for 2022-23 (from left)	
C.	Energy Efficiency Net Exemption for 2022-23 (see pg 4 for details)	0
D.	Adjustment for Refunded or Rescinded Taxes, 2022-23	0
E.	Prior Year Open Enrollment (uncounted pupil[s])	0
F.	Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0
G.	Other Adjustments (Fund 39 Bal Transfer)	0
H.	WPCP and RPCP Private School Voucher Aid Deduction	0
I.	SNSP Private School Voucher Aid Deduction	0
11.	2022-23 Revenue Limit With All Exemptions (Ln 9 + Ln 10)	

# PI-5000 Transfer of Service

## Three Parts to the Process

1. Part A initial request for a student
2. Part B former district response
3. Part C final submission

# Transfer of Service

Now is the time to gather TOS information:

- Establish the contact person in your district who is responsible for this report (PI-5000)
- Gather information related to costs associated with student transfers into your district
- Application opens June 1, 2024
- Decision Tree and other resources  
<https://dpi.wi.gov/sfs/limits/exemptions/transfer-service>

# Summer Activities

## Next Fiscal Year



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

# PI-1547-SS Transportation Report

## Summer and Interim Session Transportation



## Using The Transportation Report Wizard

### Overview


This series of transportation report web pages is called a "wizard" and it walks you through a series of screens and either asks you to enter data or to answer certain questions. Subsequent questions and pages may be based on answers given on previous pages.

## Transportation Data Reporting FAQs

### Frequently Asked Questions

- [How is Transportation Aid applied for, calculated and paid?](#)
- [Who is eligible for aid and who should be counted?](#)

# PI-1804-1805 Summer & Interim Session

 Wisconsin Department of Public Instruction <b>SUMMER OR INTERIM SESSION MEMBERSHIP REPORTING</b> PI-1804-V1 SS (Rev. 09.17)		Complete a separate form for each interim session and include school name. Keep this completed documentation on file in the district. Summer membership is claimed in the fall via the online reporting portal. Reconcile fee revenue to actual allowable costs to complete the workbook.	
Reporting Period <b>IMMER OF</b> _____ OR <b>INTERIM SESSIO</b> September 2, _____ to September 1, _____			
District Name _____ District Code _____		School Name <i>Interim</i> <i>Code</i> _____	
<b>District Contact</b> <i>Person Completing this Report</i>			
<b>Name</b> _____ <b>Phone Area</b> _____ <b>Code/No.</b> _____ <b>Email</b> _____ <b>Title</b> _____			
<b>GENERAL INFORMATION</b>			
Summer Session Courses must take place over the summer months in between school terms. Interim Session Courses are not an extension of the regular school day or week at the year-round school. Year-round school means a school with an academic program calendar that does not have more than 45 calendar days between consecutive sessions during which hours of direct pupil instruction are counted to meet the requirement in s.121.02(1)(f) Stats.			
Last day of previous Regular Session _____ First day of Summer or Interim Session _____ Last day of Summer or Interim Session _____ First day of the start of the upcoming Regular Session _____		<b>FEES - if fees are charged</b> Must be based on an allowable and actual cost per student per course Maintain records documenting the cost of each item. Complete the reconciliation at end of summer or interim session If course fee revenue is in excess of eligible course costs: 1) Refund student by October 1st; 2) DPI aid penalty; 3) DPI FTE reduction	
<b>TOTAL DAYS OF SUMMER OR INTERIM SESSION</b> _____ <b>TOTAL DAYS REGULAR SCHOOL YEAR TERM</b> _____			
<b>CALCULATING MINUTES OF INSTRUCTION FOR SUMMER MEMBERSHIP FULL-TIME EQUIVALENCY FTE</b>			
<b>Academic Courses for Summer and Interim Session Membership</b>			
Total Resident Pupil Minutes From PI-1804-V2 Academic Courses, <b>Col. 8b</b>		48,600	Minutes = 1 summer FTE
Total Non-Resident Pupil Minutes From PI-1804-V2 Academic Courses, Col. 9b. (The non-resident pupil minutes is not reported to DPI, Districts are to record data locally).			0
<b>PI 17.03(2)(d) Online Courses (meeting requirements of 118.33(1)(a)1.) ONLY</b>			
Under certain circumstances, online classes may be attended virtually. See PI 17.03(2)(d) and report the following for students that <b>earned</b> credit for certain online courses where 8,100 minutes of direct instruction are required to earn one (1) credit: Resident students participating in virtual summer or interim classes per PI 17.03(2)(d) From PI-1804-V2 Online Courses <b>Cols. 8a and 9b</b> OE non-resident students participating in virtual summer or interim classes through the district's virtual charter school; OR OE non-resident students participating in virtual summer or interim classes by attending within the school boundaries (on-site); Total Minutes from <b>certain online classes</b> per PI 17.03(2)(d), from PI-1804-V2 Online Courses, Cols. <b>8b and 9b</b>		No. of Successful Completed _____ Pupil Minutes _____	0 0 0 0
<b>This is not a duplicate count. Be sure to count a child only once.</b>		<b>E (Total Resident &amp; Non-Resident Pupil Minutes/48,600)</b>	
Total Number of Resident Students entering grades 4K-12 that participated (attended at least once) in Summer or Interim Session classes			
Number of Non-Resident Students entering grades 4k-12 that participated (attended at least once) in Summer or Interim Session classes (not Online)			
Number of Non-Resident Students entering grades 7-12 that took ONLINE Summer or Interim Session classes			





## Edgerton (1568)

- [Introduction](#)  
 A note from the Director
- [Status & Due Dates](#) ■ ■ ■ ■ ■ ■  
 Information on district data entry and upcoming deadlines
- [Financial Data Home](#)  
 Includes the PI-1505 Full Financial Report
- [Non-Financial Data Home](#)  
 Pupil Count (Summer, September, January), Pupil Transportation, S
- [FTE Reports](#)
- [PI-1500 Contacts Report](#)  
 Identify specific district staff for report submission authorization
- [District Contact History](#)  
 Report Submission History
- [Auditor](#)  
 Information on the auditor and audit firm of the district  
 Special Education Licensure information for auditors

**Go To**

- [District Home](#)
- [Financial Data](#)
- [Non-Financial Data](#)
- [Change District](#)

**People**

- [PI-1500 Contacts](#)
- [Contact History](#)
- [Auditor](#)
- [SFS Consultants](#)
- [Program Contacts](#)

**Related Links**

- [SPED Licensure](#)
- [All-District Reports](#)
- [Activity Reports](#)
- [SFS Data Warehouse](#)

# School Fees

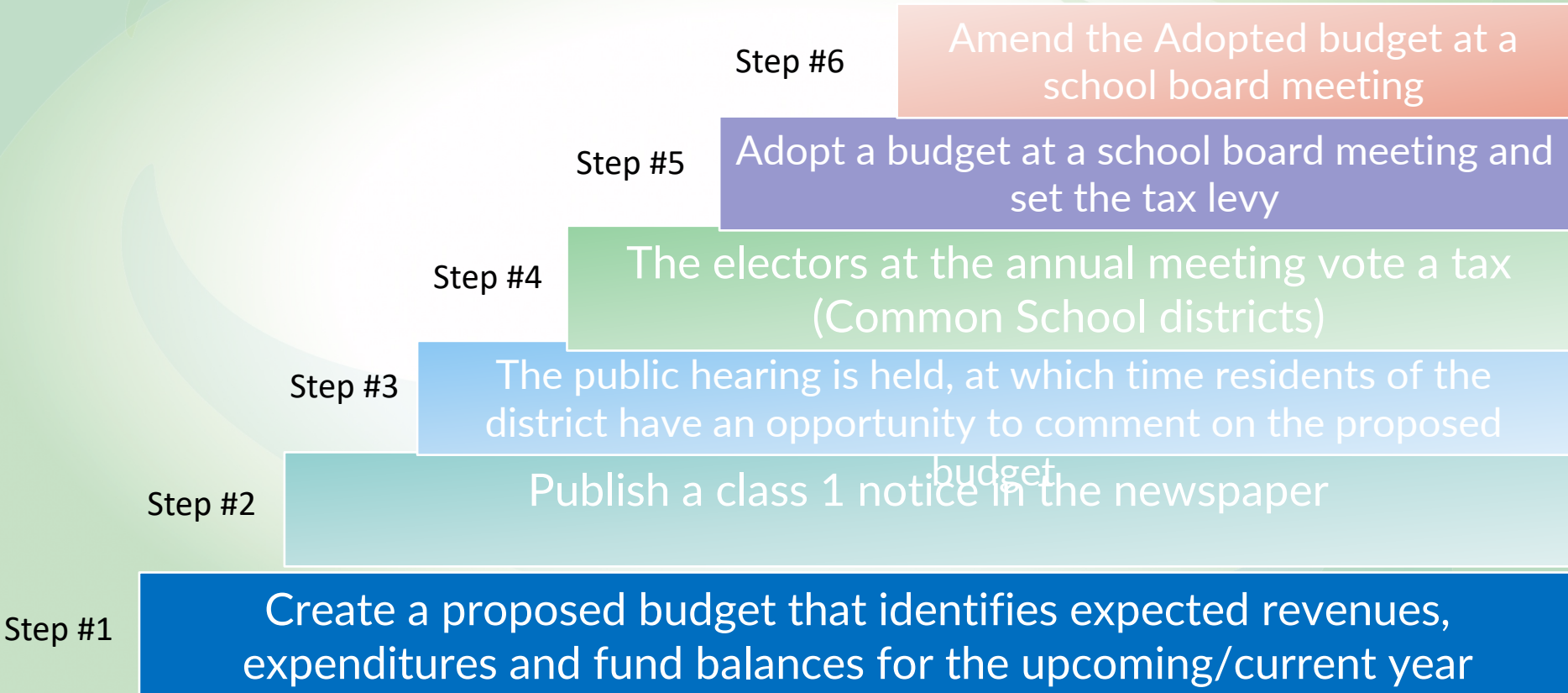
- Fees for the resident student or parent may be charged for individual use supplies (towels, gym clothes, band instruments, notebooks, pencils), textbooks, or similar items (workbooks) if the district claims state aid under state statute 121.14.
- Fees may be charged for social, recreational, or extracurricular summer classes and programs which are neither credited toward graduation nor eligible for state aid [s. 118.04(4)].

# Audit of Summer School Fees

- **Complete the fee reconciliation tab in the PI1804 workbook**
- **If your district is required to have a membership audit, the auditor will review your summer school FTE and the PI1804 reconciliation spreadsheet**
- **The auditor will question fees if:**
  - **the fee does not appear to be legal**
  - **the amount of the fee charged per course exceeds the actual cost of the course**



# Budget Adoption, Tax Levy and Amendments



# Budget Adoption Format

March, 2019

**Recommended Format for Budget Adoption**

Instructions: This recommended format contains the minimum detail that a school board should include in an adopted budget. Any subsequent changes made by the school board to the adopted budget should be processed as required by s.65.90 (5).

Richland      4851

**BUDGET ADOPTION 2019-20\***

<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2017-18</b>	<b>Unaudited 2018-19</b>	<b>Budget 2019-20</b>
Beginning Fund Balance (Account 930 000)	2,463,492.05	2,961,049.00	2,961,049.00
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	4,132.73	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	90,000.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	2,866,916.27	0.00	0.00
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>2,961,049.00</b>	<b>2,961,049.00</b>	<b>2,961,049.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	500.00	0.00	0.00
<b>Local Sources</b>			
210 Taxes	4,999,259.37	0.00	0.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	15,381.11	0.00	0.00
270 School Activity Income	19,442.42	0.00	0.00
280 Interest on Investments	49,751.10	0.00	0.00
290 Other Revenue, Local Sources	51,706.75	0.00	0.00
<b>Subtotal Local Sources</b>	<b>5,135,540.75</b>	<b>0.00</b>	<b>0.00</b>

Pre-Populated  
Budget Hearing  
and Adoption  
Workbooks  
available

# Budget Adoption Format

March, 2019

**Recommended Format for Budget Adoption**

Instructions: This recommended format contains the minimum detail that a school board should include in an adopted budget. Any subsequent changes made by the school board to the adopted budget should be processed as required by s.65.90 (5).

Richland      4851

**BUDGET ADOPTION 2019-20\***

<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2017-18</b>	<b>Unaudited 2018-19</b>	<b>Budget 2019-20</b>
Beginning Fund Balance (Account 930 000)	2,463,492.05	2,961,049.00	2,961,049.00
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	4,132.73	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	90,000.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	2,866,916.27	0.00	0.00
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>2,961,049.00</b>	<b>2,961,049.00</b>	<b>2,961,049.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	500.00	0.00	0.00
<b>Local Sources</b>			
210 Taxes	4,999,259.37	0.00	0.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	15,381.11	0.00	0.00
270 School Activity Income	19,442.42	0.00	0.00
280 Interest on Investments	49,751.10	0.00	0.00
290 Other Revenue, Local Sources	51,706.75	0.00	0.00
<b>Subtotal Local Sources</b>	<b>5,135,540.75</b>	<b>0.00</b>	<b>0.00</b>

Pre-Populated  
Budget Hearing  
and Adoption  
Workbooks  
available

# Energy Efficiency Savings Reporting

- **Districts should review their reported utility savings in the SAFR Reporting Portal**
- **Report/update savings within two weeks of the budget hearing date. Confirm before setting your levy in the fall**
- **Districts needing to update their energy efficiency utility savings are to contact [dpifin@dpi.wi.gov](mailto:dpifin@dpi.wi.gov) or call (608) 267-9114**

# Getting Ready for WISEdata Finance

- Access info available at:  
[dpi.wi.gov/sfs/wdf](https://dpi.wi.gov/sfs/wdf)
- You have submitted 2023-24 budget data. This summer, you will provide 2023-24 actual data via WISEdata Finance

# Points to Remember

- **Board approves appropriations and purposes of the budget (authority for spending)**
- **Update your WISEdata Finance 2023-24 budget, monitor MOE**
- **Revenue Limits will determine the majority of your resources and pre pops are available as a resource, the calculation is yours until May**
- **Transfer of Service Requests must be timely**

# Contact Us

- **Team Directory:**  
[dpi.wi.gov/sfs/communications/  
staff-directory](https://dpi.wi.gov/sfs/communications/staff-directory)
- **General Mailbox:** [dpifin@dpi.wi.gov](mailto:dpifin@dpi.wi.gov)