### PI-1505 DPI Annual Report Processing 101 (How to Survive the Annual Report)

**Olivia Bernitt, School Finance Auditor** 

Bob Soldner, Assistant Director School Financial Services Team

WASBO New Administrators and Support Staff Conference September 8, 2022



## Vocabulary

	Ledge	r Grant Receivab	les	Designing	
PI 401	C	Reconciliati	on	Beginning I	
		diucting Entries			SAFR
	LOTA	djusting Entries	Debits = Credits		Aids Register Amount
WUFAR Matrix		<b>Rejected Account</b>	Edits Due from		e from
	Due to	Cents vs No Cents	DPI On the Record		
	Debt	t Tables			
Tax Levy	,	Trial Balance	Int	er-fund Tra	nsfer
	Fund E	quity Accounts 08	BLong	g-term Del	ot Obligations

# [We Hope You Started] Early

- Start preparing for the DPI Annual Report at least
   2-3 weeks BEFORE the due date of September 23!
- 2. Give yourself PLENTY of uninterrupted time since you are new to the process
- 3. Make sure your login works (PI-1500)

### **Annual Report Process**



## **1. Finalize Your Books**

- Transactions complete and booked through June 30
  - Purchase orders liquidated
  - Invoices paid and check runs completed
  - Grant claims completed
  - Payables and receivables, end-of-year adjustments posted

## **1. Finalize Your Books**

### Funds are balanced

Debits equal credits

Inter-fund transfers are complete

Transfers from Fund 10 to:

Have a zero balance in Fund 27 Cover any deficit in Funds 38 or 50 Pay your share of a Fund 99 co-op, if you have one

# **DPI Aid Payment Adjustments**

Accounting, Auditing & Financial Management

Aid Payments

Unique Entity ID (SAM) Transition

Aid Payment Adjustments

Bank Change Information

### Aid Payment Adjustments

### **Reasons for State Aid Adjustments**

State law directs school district state aid payments to be withheld in full or in part for the following reasons:

SCHOOL FINANCIAL SERVICES / ACCOUNTING, AUDITING & FINANCIAL MANAGEMENT / AID PAYMENTS / AID PAYMENT ADJUSTMENTS

# **DPI June Payment Adjustments**

### **June and July Aid Payment Reconciliation**

The June Aid Payment Reconciliation workbook details the information pertaining to the June General Aid payments. These aid payments may be adjusted for the statutorily required reasons identified above as applicable to your district.

Additional state aids withheld throughout the fiscal year to cover these adjustments are also included in the reconciliation workbook. The Aid Payment Reconciliation workbook is designed to assist with the proper transaction coding of these payments and adjustments.

- 2021-22 June Aid Payment Reconciliation 🖄 As of June 22, 2022
- 2020-21 June and July Aid Payment Reconciliation 🗷

Debits			
. June 18th and 25th General Aids Deposit Amount	\$1,782,192.54	6/17	\$1,788,890.00
(Cash - Fund 10 Account 711 000)			
. June 18th Deposit Amount - SPED Aid Held	\$0.00	11. Jun	\$0.00
(Cash - Fund 27 Account 711 000)		(Fune 10 Source 023)	
		12. Integration Transfer - Non-Resident	\$0.00
		(Fund 10 Source 616)	
		13. Integration Transfer - Resident	\$0.00
		(Fund 10 Source 615)	
3. Open Enrollment Tuition Expense	\$586,023.00	14. Open Enrollment Tuition Revenue	\$584,263.00
(Fund 10 Function 435 000 Object 382)		(Fund 10 Source 345)	
4. Tuition Waiver Expense	\$0.00	15. Tuition Waiver Revenue	\$0.00
(Fund 10 Function 435 000 Object 382)		(Fund 10 Source 345)	
5. WPCP/RPCP State General Aid Reduction	\$0.00	16. Equalization Aid (held in prior periods)	\$0.00
(Fund 10 Function 438 000 Object 387)		(Fund 10 Source 621)	
6. SNSP State General Aid Reduction	\$0.00	17. Special Adjustment Aid (held in prior periods)	\$0.00
(Fund 10 Function 438 000 Object 387)		(Fund 10 Source 623)	
7. Challenge Academy	\$4,937.46	18. High Poverty Aid Held	\$0.00
(Fund 10 Function 431 000 Object 387)		(Fund 10 Source 628 )	
8. General Aid Payment Adjustment	\$0.00	19. Pupil Transportation Aid Held	\$0.00
(Fund 10 Function 492 000 Object 972)		(Fund 10 Source 612)	
		20. July Delayed EQ Aid to be Held or Refund Due	\$0.00
		(Due to State - Fund 10 Account 813 500 )	
		21. F/T Open Enrollment Transfer Payments	\$0.00
		(Fund 10 Source 649)	
		22. AGR/SAGE Aid Held	\$0.00
		(Fund 10 Source 650)	
		23. Sparsity Aid Held	\$0.00
		(Fund 10 Source 694)	
		24. Per Pupil Aid Held	\$0.00
		(Fund 10 Source 695)	
		25. High Cost Transportation Aid Held	\$0.00
		(Fund 10 Source 696)	
		26. Special Education Aid Held	\$0.00
		(Fund 27 Source 611)	
		27. High Cost Special Ed Aid Held	\$0.00
		(Fund 27 Source 625)	
Total De	bits \$2.373.153.00	Total Credits	\$2.373.153.00

**June General Aids Payment (2021-22)** 

### **NOTE: It works the** same for 2022-23!

Entries related to July 2018 Equalization Aid payment.

Debits			Credits			
28. Anticipated July Delayed Equalization Payment	\$88,510.00	30. July 23rd Delayed Equ	30. July 23rd Delayed Equalization Aid			
(Due from State - Fund 10 Account 715 500)		(Fund 10	(Fund 10 Source 621)			
29. Reserve July Delayed EQ Aid to be Held	\$0.00					
(Due to State - Fund 10 Account 813 500)						
Total Debit	s \$88,510.00		Total Credits	\$88,510.00		

#### Final 2017-18 Open Enrollment Adjustments (Must be posted as a FY17-18 entry) \*\*NOTE: Any amounts that are negative in this entry should be switched in terms of debits and credits.\*\*

	Debits			Credits	
31. Final Open Enro	ollment Expenditures Adjustment	\$0.00	33. Final Open Enrollmen	t Revenues Adjustment	\$0.00
(Fund :	(Fund 10 Function 435 000 Object 382)		(Fund 10		
32. Due from State	Adjustment	\$0.00	34. Refund Due to State		\$0.00
(Due from	n State - Fund 10 Account 715 500)		(Due to State - Fun	id 10 Account 813 500 )	
	Total Debits	\$0.00		Total Credits	\$0.00

#### July 23rd Delayed Equalization Aid Payment (Must be posted as a FY18-19 entry)

	Debits		Credits			
35. July 23rd Cash	Deposit Amount	\$88,510.00	36. Reverse Due from State - July EQ Payment \$88			
(Ca	sh - Fund 10 Account 711 000)		(Due from State - Fu			
	Total Debits	\$88,510.00		Total Credits	\$88,510.00	

# **Annual Report & Your Audit**

- Ideal: Your audit is complete before you begin working on the Annual Report
- If you have to start your Annual Report while your auditor is still working...

Make sure to update <u>both</u> your books <u>and</u> your Annual Report as your auditor sends you corrections!

## **Review Information Page**

HOULFINANCIAL SERVICES / REPORTING TO SES / SCHOOLFINANCE REPORTING PORTALS / SES ANNUAL REPORT INFORMATION

### SFS Annual Report Information

### New for FY 2017-2018



#### Preparation Workbook Available

An EXCEL workbook consisting of a series of worksheets can be used to "pre-edit" and identify potential errors in district data required in the Department of Public Instruction's State Aid Financial Reporting (SAFR) internet application. You are strongly encouraged to complete the appropriate worksheets to validate your data before you begin the PI-1505. Follow the link provided here. SAFR Workbook

#### PI-1505-AC and PI-1506-AC Modifications (July 2018)

On a screen entitled "Other", districts input dollar amounts for expenditures related to "Cost of Lawsuit Against the State" and "Indigent Transportation" and/or "Environmental Remediation Loan."

### dpi.wi.gov/sfs/reporting/safr/annual/overview

# **Review and Know Your Data**

### **Before You Start the Extraction Process**

Generate reports that can be used to compare SAFR data to your Ledger AFTER you upload including:

- **1. Total Revenues and Expenditures for All Funds**
- 2. All Balance Sheet Beginning and Ending Balances
- 3. Have a copy of the district's prior year SAFR Annual Report for reference

# **Review and Know Your Data**

- Does Fund 27 balance? (assets=liabilities)
- Do you have any negative amounts?
- Do you have amounts in inactive

### accounts?

## **SAFR Workbook**

Download at

dpi.wi.gov/sfs/reporting/

safr/annual/overview

• Purpose is to help you balance funds and record debt



STATE AID FINANCIAL REPORTING (SAFR) PREPARATION WORKBOOK

This EXCEL workbook consists of a series of worksheets (accessed by clicking on the tabs) that can be used to "pre-edit" and identify potential errors in district data required in the Department of Public Instruction's State Aid Financial Reporting (SAFR) Internet application. The file should be saved to a location on a district computer. A working knowledge of EXCEL is necessary to successfully complete the worksheets.

Each worksheet is preceeded by a sheet with specific instructions and/or examples color coded to the related worksheet tabs.

The information entered into this workbook does not interact with the SAFR system.

The last tab titled "Rejected Accounts" provides information only and identifies possible reasons for ledger accounts not being accepted by the SAFR.

# **Complete the Workbook**

- Trial Balance
- Long-Term Debt Reconciliation
- Inter-Fund Transfers
- Due to and Due from Fund Accounts

### **Trial Balance**

### **Basic Accounting Equations:**

			Fund 10 Trial Balance			E	rror Messages
			General Fund				
В	700000	001	TOTAL FUND ASSETS AT BEGINNING OF YEAR (can be found on previous year's annual report)	0.00			
В	800000	001	TOTAL FUND LIABILITIES AT BEGINNING OF YEAR (can be found on previous year's annual report)	0.00			Starting Assets
3	900000	001	TOTAL FUND BALANCE AT BEGINNING OF YEAR (can be found on previous year's annual report)	0.00	N	_	Starting Liabilities
R	000000	000	TOTAL REVENUES (taken from general ledger)	0.00		=	Starting Balance
:	000000	000	TOTAL EXPENDITURES (taken from general ledger)	0.00			
3	700000	002	TOTAL FUND ASSETS AT END OF YEAR	0.00			
в	800000	002	TOTAL FUND LIABILITIES AT END OF YEAR	0.00			Ending Assets
в	900000	002	TOTAL FUND BALANCE AT END OF YEAR	0.00	M	_	Ending Liabilities
					NO ERRO	=	Ending Balance
			EXPECTED ENDING FUND BALANCE BASED ON DATA ENTERED=	0.00			

### **Trial Balance**

### **Basic Accounting Equations:**

			Fund 10 Trial Balance		Error Messages
			General Fund		
В	700000	001	TOTAL FUND ASSETS AT BEGINNING OF YEAR (can be found on previous year's annual report)	0.00	
в	800000	001	TOTAL FUND LIABILITIES AT BEGINNING OF YEAR (can be found on previous year's annual report)	0.00	
В	900000	001	TOTAL FUND BALANCE AT BEGINNING OF YEAR (can be found on previous year's annual report)	0.00	NO ERROR
R	000000	000	TOTAL REVENUES (taken from general ledger)	0.00	
Е	000000	000	TOTAL EXPENDITURES (taken from general ledger)	0.00	
в	700000	002	TOTAL FUND ASSETS AT END OF YEAR	0.00	
в	800000	002	TOTAL FUND LIABILITIES AT END OF YEAR	0.00	
в	900000	002	TOTAL FUND BALANCE AT END OF YEAR	0.00	NO ERR <sup>(</sup> Starting Balance
			EXPECTED ENDING FUND BALANCE BASED ON DATA ENTERED=	0.00	+ Total Revenues <u>– Total Expenditures</u>
					= Ending Balance

## Long Term Debt

#### Long Term Notes

									_
Long Term Notes	lssue Date	Final Payment Date	Balance July 1	New Debt Incurred	Principal Payments Made	Principal Refinanced	Adjustments (+ or -)	Balance June 30	
								\$ -	
								<b>\$</b>	Data 1
								\$	Data
								\$	
								\$ -	Debt
								<b>\$</b> -	
								<b>\$</b> -	
Insert Additional Ro	ws Above	This Line -	COPY FORMULA	IN COLUMN I TO II	VSERTED ROW				
Total Long Term No	tes		\$-	<b>\$</b> -	\$-	\$ -	<b>\$</b> -	\$ -	
SAFR Entry Account			08 B 842100 001					08 B 842100 002	

### Data from your Debt Schedule

#### Reconciliation with Ledger Entries

Enter Amounts Per	taining to Long Term Notes From Ledger Account	ts	
			Debt
Long Term Notes		Debt Additions	Reductions
10 R 000 000 873	LONG-TERM DEBT PROCEEDS - NOTES		
38 R 000 000 873	LONG-TERM DEBT PROCEEDS - NOTES		
39 R 000 000 873	LONG-TERM DEBT PROCEEDS - NOTES		
49 R 000 000 873	LONG-TERM DEBT PROCEEDS - NOTES		
Total Long-Term Note	Additions Per Ledger	\$ -	
Total Long-Term Note	Additions Per Amortization Schedules	\$ -	
Variance		\$ -	
Error Message			
38 E 281000 673	LONG-TERM NOTE PRINCIPAL PAYMENTS		
38 E 282000 673	LONG-TERM NOTE PRINCIPAL PAYMENTS		
38 E 283000 673	LONG-TERM NOTE PRINCIPAL PAYMENTS		
38 E 289000 673	LONG-TERM NOTE PRINCIPAL PAYMENTS		
39 E 281000 673	LONG-TERM NOTE PRINCIPAL PAYMENTS		
39 E 282000 673	LONG-TERM NOTE PRINCIPAL PAYMENTS		
39 E 283000 673	LONG-TERM NOTE PRINCIPAL PAYMENTS		
39 E 289000 673	LONG-TERM NOTE PRINCIPAL PAYMENTS		
Total Long-Term Note	e Reductions Per Ledger		\$-
Total Long-Term Note	e Reductions Per Amortization Schedules		<b>\$</b> -
Variance			\$-
Error Message			

# **Viewing Your Debt Schedule**

### PUBLIC INSTRUCTION



### Lodi (3150)

#### **Financial Data Home**

Financial data, such as revenues, expenses, account balances, or taxes, are collected in the following categories. Please see <u>Status & Deadlines</u> for exact due dates. All reports are Internet-based, unless noted otherwise.

- Aid Certification (PI-1505-AC)
- <u>District Home</u>
   Financial Data
- Non-Financial Data
- · Change District

#### People

- PI-1500 Contacts
- <u>Contact History</u>
- <u>Auditor</u>
- SFS Consultants
   Program Contacts

#### **Related Links**

- <u>SPED Licensure</u>
- <u>All-District Reports</u>
- <u>Activity Reports</u>
   SFS Data Warehouse



- The following data may not need to be submitted. Please contact a School Finance Consultant if you are unsure.
  - Indirect Cost Rate Adjustment (PI-1161, paper)
  - <u>SAGE Classroom Expansion Claim</u> (PI-7206, paper)
  - <u>State Tuition Claim Forms</u> (PI-1524, Excel disk file)
  - <u>Supplemental Aid</u> (PI-1588, paper)
  - Transfer of Service (PI-5001, Internet application and Excel disk file)

#### Annual Report (PI-1505)

- Special Education Annual (PI-1505-SE)
- <u>Budget Report</u> (PI-1504)
- Special Education Budget (PI-1504-SE)
- <u>Tax Levies</u> (PI-401)
- <u>Debt Schedules</u> (PI-1505-Debt)
- <u>Referenda</u> (PI-1572) Reporting
- Energy Efficiency Resolution Reporting
- Fraud Reporting Form (PI-1999)

## **Viewing Your Debt Schedule**

	WISCONSIN DEPARTMENT OF											
	Bond Issue	39	281	<u>05/23/2002</u>	04/01/2017	\$6,500,000.00	\$0.00	<u>View</u>				
	Bond Issue	39	281	01/15/2004	04/01/2014	\$6,875,000.00	\$0.00	<u>View</u>				
MS Bond Refinance 1999	Bond Issue	39	281	05/01/2008	03/31/2013	\$2,795,000.00	\$0.00	<u>View</u>				
Refunding Bonds	Bond Issue	39	281	02/01/2012	04/01/2017	\$6,150,000.00	\$0.00	<u>View</u>				
11/8/16 Referendum GORB	Bond Issue	39	281	03/01/2017	03/01/2037	\$9,905,000.00	\$9,905,000.00	<u>View</u>				
11/8/16 Referendum GOSBIB	Bond Issue	39	281	<u>05/30/2017</u>	03/01/2030	\$12,010,000.00	\$11,090,000.00	<u>View</u>				
	Note	39	281	03/01/1998	04/01/2007	\$5,400,000.00	\$0.00	View				
Smart Lab equipment purchase	State Trust Fund Loan	38	281	01/24/2018	03/15/2022	\$58,000.00	\$58,000.00	View				
Smart Lab equipment purchase	State Trust Fund Loan	38	281	04/27/2018	03/15/2023	\$172,000.00	\$172,000.00	<u>View</u>				

Add N	New Issue							
	DUIN ISSUE	35	201	<u>,,</u>	03/31/2013	\$3,770,000.00	φυ.υυ	

#### **Payment Schedule**

Debt Name: Smart Lab equipment purchase State Trust Fund Loan issued on 1/24/2018 for \$58,000.00. Matures on 3/15/2022. Other Comments/Description: First phase of total \$230,000 borrowing

Start payment schedule on: January 2019 Principal Payments made before above date: 0.00

Period	Last Principal Balance	Principal Payments Scheduled	Interest Payments Scheduled	Refinanced Principal Adjustment	Refinanced Interest Adjustment	New Principal Balance
2019 January - June	58,000.00	13,688.39	1,978.36	0.00	0.00	44,311.61
2019 July - December	44,311.61	0.00	0.00	0.00	0.00	44,311.61
2020 January - June	44,311.61	14,333.76	1,332.99	0.00	0.00	29,977.85
2020 July - December	29,977.85	0.00	0.00	0.00	0.00	29,977.85
2021 January - June	29,977.85	14,767.41	899.34	0.00	0.00	15,210.44
2021 July - December	15,210.44	0.00	0.00	0.00	0.00	15,210.44
2022 January - June	15,210.44	15,210.44	456.31	0.00	0.00	0.00

Edit

### **Payment Schedule**

2017-18 Report

Rec Enter

State 10 R 00 38 R 00 39 R 00 49 R 00 Total 3 Total 3 Variar Bebt Name: Smart Lab equipment purchase State Trust Fund Loan issued on 1/24/2018 for \$58,000.00. Matures on 3/15/2022. Other comments/Description: First phase of total \$230,000 borrowing

-		ENTER INFORMATIO	N FROM DEBT	PAYMEN	T AMORTIZ	ATION S	CHEDUL	ES IN	SERT ADDI	TION	AL ROWS A	S NEEDED		
	Start payment Principal Paym	State Trus	Fund											
		State Trust Fund Los Smart Lab		Final Payment Date 3/15/2022	Balance	e July 1	New E Incurr \$ 58,00	red	Principa Payment Made	I	Principal Refinanced	Adjustments		nce June 30 58,000.00
	2019 Ja		1/24/2010	5/15/2022		-	φ 30,00	0.00	J.	-	φ -	J -	\$ \$ \$	-
conciliation w	-												\$	-
		ust Fund Loans Fron	Ledger Accou		Debt	De			SERTED RC	w			\$	-
te Trust Fund Loa 000 000 874		DEBT PROCEEDS - STATE	RUST FD LOANS	4	Additions	Redu	tions	0.00	\$	-	<u>\$</u>	<b>\$</b> -	\$ 08 E	58,000.00 842200 002
000 000 874 000 000 874		DEBT PROCEEDS - STATE 1 DEBT PROCEEDS - STATE 1							0.00		0.00	29,977.85		
000 000 874	LONG-TERM D			C	58,000.00									
I State Trust Fund L	oan Additions Per		RUST FD LOANS	\$	58,000.00				0.00		0.00	15,210.44		
al State Trust Fund L al State Fund Loan A ance	oan Additions Per	Ledger	RUST FD LOANS	5 5 5 5					0.00		0.00	15,210.44		
I State Fund Loan A	oan Additions Per dditions Per Amor	Ledger	15,210.44	\$	58,000.00		0.00		0.00		0.00	15,210.44		

#### **Payment Schedule**

Debt Name: Smart Lab equipment purchase State Trust Fund Loan issued on 1/24/2018 for \$58,000.00. Matures on 3/15/2022. Other Comments/Description: First phase of total \$230,000 borrowing

Start payment schedule on: January 2019 Principal Payments made before above date: 0.00 Edit

Period Last Principal Principal Refinanced Refinanced New Principal Interest Principal Balance Payments Payments Interest Balance Schodulod Cchadulad Adjuctment Adjuctmont 2018-19 2019 January - June 1.978.36 0.00 0.00 44,311.61 58,000.00 13,688.39 Report ENTER INFORMATION FROM DEBT PAYMENT AMORTIZATION SCHEDULES INSERT ADDITIONAL ROWS AS NEEDED. 0.00 44,311.61 State Trust Fund 0.00 29.977.85 Final Principal Payments Issue Payment New Debt Principal Adjustments State Trust Fund Loans Date Date Balance July 1 Made Refinanced Balance June 30 Incurred (+ or -) 0.00 29,977.85 Smart Lab 1/24/2018 3/15/2022 58,000.00 \$ S 13,688.39 \$ S S 44,311.61 -\$ \$ -0.00 15,210.44 S -S -\$ . 0.00 15,210,44 S -Insert Additional Rows Above This Line - COPY FORMULA IN COLUMN I TO INSERTED ROW **Total State Trust Fund Loans** 58,000.00 \$ 13,688.39 \$ \$ \$ \$ \$ 44.311.61 0.00 0.00 SAFR Entry Account 08 B 842200 001 08 B 842200 002

#### **Payment Schedule**

Debt Name: Smart Lab equipment purchase State Trust Fund Loan issued on 1/24/2018 for \$58,000.00. Matures on 3/15/2022. Other Comments/Description: First phase of total \$230,000 borrouse

	other comments/Description. First phase of total \$250,000 bon							Reconciliation with I	_edger E	ntries				
								Enter Amounts Pertaining	g to State	Trust Fun	d Loans From Led	ger Accounts		
		1	chedule on: Janu					State Trust Fund Loans					Debt Additions	Debt Reductions
	Princip	al Paymer	nts made before	above date:	0.00			10 R 000 000 874	LONG-TERM	I DEBT PRO	CEEDS - STATE TRUST	FD LOANS		
								38 R 000 000 874	LONG-TERM	I DEBT PRO	CEEDS - STATE TRUST	FD LOANS		
			Devile d	1 t D'-	-* *	D. J.		39 R 000 000 874	LONG-TERM	I DEBT PRO	CEEDS - STATE TRUST	FD LOANS		
			Period	Last Prin		Prine	сіра	49 R 000 000 874	00 000 874 LONG-TERM DEBT PROCEEDS - STATE TRUST FD LOANS					
							Total State Trust Fund Loan	Additions P	er Ledger					
2010	10 <b>(</b>							Total State Fund Loan Additi	ons Per Am	ortization	Schedules		<b>\$</b> -	
<b>2018</b> -1	L7			50.00				Variance					<b>\$</b> -	
D		2019 Janu	uary - June	58,00	0.00	13,	688	Error Message						
Repor	τ∟													
					ISEDT			38 E 281000 674	STATE TRU	ST FUND LC	AN PRINCIPAL			\$ 13,688.39
ENTER INFORMATION PR		FATMENT	AMORTIZATION 3		ISLKI /	ADDITION	AL	38 E 282000 674	STATE TRU	ST FUND LC	AN PRINCIPAL			
State Trust Fu	nd							38 E 283000 674	STATE TRU	ST FUND LC	AN PRINCIPAL			
								38 E 289000 674	STATE TRU	ST FUND LC	AN PRINCIPAL			
		Final			Dri	incipal		39 E 281000 674	STATE TRU	ST FUND LC	AN PRINCIPAL			
	Issue	Payment		New Debt	1	ments		39 E 282000 674			AN PRINCIPAL			
State Trust Fund Loans	Date	Date	Balance July 1	Incurred	-	lade	P	39 E 283000 674	STATE TRU	ST FUND LC	AN PRINCIPAL			
Smart Lab		3/15/2022			<u> </u>	3,688.39	s	39 E 289000 674	STATE TRU	ST FUND LC	AN PRINCIPAL			
ondit Edb	112-112010	0/10/2022	• 55,000.00	•	V 1.	0,000.00	Ŷ	Total State Fund Loan Reduc	tions Per Le	edger				\$ 13,688.39
								Total State Trust Fund Loan	Reductions	Per Amort	ization Schedules			\$ 13,688.39
								Variance						<b>\$</b> -
								Error Message						
									\$	-				
									\$	-	0.00	15,210.44	·	
Insert Additional Rows Ab	ove This	Line - COPY	Y FORMULA IN COL	LUMN I TO IN	SERTE	DROW							_	
Total State Trust Fund Lo	ans		\$ 58,000.00	\$ -	\$ 13	3,688.39	\$	- \$ -	\$ 4	4,311.61				
SAFR Entry Account	AFR Entry Account 08 B 842200 001				<u> </u>			08 B 842		0.00	0.00			

Principal

**Payments** 

#### **Payment Schedule**

Debt Name: Smart Lab equipment purchase State Trust Fund Loan issued on 1/24/2018 for \$58,000.00. Matures on 3/15/2022. Other Comments/Description: First phase of total \$230,000 borrowing

Last Principal

Balance

Start payment schedule on: January 2019 Principal Payments made before above date: 0.00

Period

Edit

Refinanced

Interest

New Principal

Balance

Refinanced

Principal

Scheduled Scheduled Adjustment Adjustment 2019 January - June 13,688.39 1,978.36 0.00 0.00 44,311.61 58,000.00 2019 July - December 44,311.61 0.00 0.00 0.00 0.00 44,311.61 2019-20 Report 2020 January - June 29,977.85 0.00 44.311.61 14.333.76 1.332.99 0.00 2020 July - December 29.977.85 0.00 0.00 0.00 0.00 29,977.85 2021 January - June 29,977.85 14,767.41 899.34 0.00 0.00 15,210.44 2021 July - December 0.00 15,210,44 0.00 0.00 0.00 15,210,44 2022 January - June 15,210.44 15,210.44 456.31 0.00 0.00 0.00

Interest

Payments

#### **Payment Schedule**

2020-21 Report

Debt Name: Smart Lab equipment purchase State Trust Fund Loan issued on 1/24/2018 for \$58,000.00. Matures on 3/15/2022. Other Comments/Description: First phase of total \$230,000 borrowing

Start payment schedule on: January 2019 Principal Payments made before above date: 0.00

Period	Last Principal Balance	Principal Payments Scheduled	Interest Payments Scheduled	Refinanced Principal Adjustment	Refinanced Interest Adjustment	New Principal Balance
2019 January - June	58,000.00	13,688.39	1,978.36	0.00	0.00	44,311.61
2019 July - December	44,311.61	0.00	0.00	0.00	0.00	44,311.61
2020 January - June	44,311.61	14,333.76	1,332.99	0.00	0.00	29,977.85
2020 July - December	29,977.85	0.00	0.00	0.00	0.00	29,977.85
2021 January - June	29,977.85	14,767.41	899.34	0.00	0.00	15,210.44
2021 July - December	15,210.44	0.00	0.00	0.00	0.00	15,210.44
2022 January - June	15,210.44	15,210.44	456.31	0.00	0.00	0.00

Edit



A transfer into one fund...

must be matched by the corresponding...

transfer from the other fund

27 R 411000 110



10 E 411000 827

OPERATING TRANSFERS INTO.	MUST EQUAL	OPERATING TRANSFERS OUT OF		
27 R 411000 110 AMOUNT IN FUND 27 TRANSFERRED FROM FUND 10	225000 =	10 E 411000 827 AMOUNT IN FUND 10 TRANSFERRED TO FUND 27	250000	-25000
ENTER REMAINING BALANCE IN FUND 27 AFTER TRANSFER FROM FUND 10	25000			
FUND 27 MUST HAVE A ZERO FUND BALANCE AT YEA	AR END. CHANGE TRANSFER	TO BRING BALANCE TO ZERO ERROR		



A transfer into one fund...

must be matched by the corresponding...

transfer from the other fund

27 R 411000 110





OPERATING TRANSFERS INTO.	MUST EQ	UAL				OPERATING TRANSFERS OUT OF		
27 R 411000 110 AMOUNT IN FUND 27 TRANSFERRED FROM FUND	10 250000	=	10	E 411000	827	AMOUNT IN FUND 10 TRANSFERRED TO FUND 27	250000	0
ENTER REMAINING BALANCE IN FUND 27 AFTER TRANSFER FROM FUN	0 10							

### **Due To/Due From**

### ...are just transfers on the balance sheet that haven't happened yet. They still have to balance out between funds:

	Due to / Due from											
		-										
AI	I Fi	und am	ount	s due from Other Funds at Beginning of Year -(see instructions regarding 714 000)	MUST E	QUAL		The A	Amo	unt	in Other Funds Due to All Funds at Beginning of Year	AMOUNT
10	в	714000	001	AMOUNT IN FUND 10 DUE FROM OTHER FUNDS			10	B 812	2000	001	AMOUNT IN FUND 10 DUE TO OTHER FUNDS	
21	в	714000	001	AMOUNT IN FUND 21 DUE FROM OTHER FUNDS			21	B 812	2000	001	AMOUNT IN FUND 21 DUE TO OTHER FUNDS	
23	в	714000	001	AMOUNT IN FUND 23 DUE FROM OTHER FUNDS			23	B 812	2000	001	AMOUNT IN FUND 23 DUE TO OTHER FUNDS	
27	в	714000	001	AMOUNT IN FUND 27 DUE FROM OTHER FUNDS			27	B 812	2000	001	AMOUNT IN FUND 27 DUE TO OTHER FUNDS	
29	в	714000	001	AMOUNT IN FUND 29 DUE FROM OTHER FUNDS			29	B 812	2000	001	AMOUNT IN FUND 29 DUE TO OTHER FUNDS	
38	в	714000	001	AMOUNT IN FUND 38 DUE FROM OTHER FUNDS			38	B 812	2000	001	AMOUNT IN FUND 38 DUE TO OTHER FUNDS	
39	в	714000	001	AMOUNT IN FUND 39 DUE FROM OTHER FUNDS			39	B 812	2000	001	AMOUNT IN FUND 39 DUE TO OTHER FUNDS	
41	в	714000	001	AMOUNT IN FUND 41 DUE FROM OTHER FUNDS			41	B 812	2000	001	AMOUNT IN FUND 41 DUE TO OTHER FUNDS	
46	в	714000	001	AMOUNT IN FUND 46 DUE FROM OTHER FUNDS			46	в			NOT ALLOWED	
48	в	714000	001	AMOUNT IN FUND 48 DUE FROM OTHER FUNDS			48	B 812	2000	001	AMOUNT IN FUND 48 DUE TO OTHER FUNDS	
49	в	714000	001	AMOUNT IN FUND 49 DUE FROM OTHER FUNDS			49	B 812	2000	001	AMOUNT IN FUND 49 DUE TO OTHER FUNDS	
50	в	714000	001	AMOUNT IN FUND 50 DUE FROM OTHER FUNDS			50	B 812	2000	001	AMOUNT IN FUND 50 DUE TO OTHER FUNDS	
60	в	714000	001	AMOUNT IN FUND 60 DUE FROM OTHER FUNDS			60	B 812	2000	001	AMOUNT IN FUND 60 DUE TO OTHER FUNDS	
72	в	714000	001	AMOUNT IN FUND 72 DUE FROM OTHER FUNDS			72	B 812	2000	001	AMOUNT IN FUND 72 DUE TO OTHER FUNDS	
73	в	714000	001	AMOUNT IN FUND 73 DUE FROM OTHER FUNDS			73	B 812	2000	001	AMOUNT IN FUND 73 DUE TO OTHER FUNDS	
76	в	714000	001	AMOUNT IN FUND 76 DUE FROM OTHER FUNDS			76	B 812	2000	001	AMOUNT IN FUND 76 DUE TO OTHER FUNDS	
80	в	714000	001	AMOUNT IN FUND 80 DUE FROM OTHER FUNDS			80	B 812	2000	001	AMOUNT IN FUND 80 DUE TO OTHER FUNDS	
91	в	714000	001	AMOUNT IN FUND 91 DUE FROM OTHER FUNDS			91	B 812	2000	001	AMOUNT IN FUND 91 DUE TO OTHER FUNDS	
93	в	714000	001	AMOUNT IN FUND 91 DUE FROM OTHER FUNDS			93	B 812	2000	001	AMOUNT IN FUND 91 DUE TO OTHER FUNDS	
99	в	714000	001	AMOUNT IN FUND 99 DUE FROM OTHER FUNDS			99	B 812	2000	001	AMOUNT IN FUND 99 DUE TO OTHER FUNDS	
SUM	I OF	ALL FU	ND A	DVANCES TO OTHER FUNDS	0		SUN	OF.	АМО	UNT	S DUE TO ALL FUNDS RECORDED IN OTHER FUNDS	0

### **Rejected Accounts**

# Comparison of your ledger...



# to the allowed account combinations

			WISCONSIN SCHOOL FINANCE REPORTING SYST REPORTED EXPENDITURE ACCOUNT CODES REVISION DATE APRIL 1, 2018	EM													
									01		DERT SERVICE FUNDS	E P	CAPITA ROJECT FUNDS	18	SEP FU	IO AND MUNITY RVICE INDS	FIDUCIA
TYPE	WUFAR ELECTION	WUFAR	ACCOUNT TITLE							D FD	FD F0 36 3	2 70	FD FD 40	10	FD 50	FD 80	FD FD FD 60 72 73
	254410	250	Other Insurance					X		10 10				X	-		00 12 10
	254410	290	Other Employee Benefits	×	×	×	×	x	*				x	x			
	254410	310	Personal Services	×				x						×			
	254410	320	Property Services	×	×	×	*	x	×	х х			×	x			
	254410	342	Employee Travel	X	×	x	x	x					X	x			
	254410	341	Contracted Service Travel	×	×	*	*	x	τ.	x x			*	x			
	254410	365	Value Fuel		୍କତ୍	*		x									
÷.	254410	350	Communication	- ÷	- 2	÷.	2	÷.					×	x			
E	254410	390	Information Technology	×		*	×	× .						×			
	254410	331	Payment to Municipality	×	×				*					×			
	254410	382	Payment to Wassmain School District	×	×		*	x						×			
	254410	353	Payment to CCDEB	÷.	÷2	÷.	÷2	÷.					- X	x			
e .	254410	304	Payment to School Districts Outside State			x	8	÷.	2				×				
	254410	395	Payment to County	- Q.	1	*	×		*				×				
	254410	300	Payment to CESA	x	ŝ	÷	2	÷.	2				ŝ				
	254410	387	Payment to State		- 2		9	2	2								
	254410	398	Payment to Federal Government	x	X		÷2	÷.	2				- 2				
	254410	393	Payment to WTCS	- 2	÷\$	÷.	÷2	÷.									
	254410	410	Openeral Busclies		- 0	0	÷2	÷.	S								
	254410	420	Azorat		÷Q.	- 2	2	ւ.	÷				÷				
	256410	447	Non-Capital Equipment	×	×	-	×	x	5					×			
	254410	400	Equipment Components	2	- 0	0	Ŷ			х ж			÷.				
-	254410	490	Non-Instructional Computer Software	÷	÷.	÷.	Q.			ê ê.			÷				
2	254410	490	Other Non-Capital Items	- 0	2	÷	2		ç :	<u> </u>			- 2				
-	254410	200	Equipment Additions	-	-	۰.	÷0.	÷.	÷.,					- 2			
	254410	990	Equipment Replacement		· 2	7	2	÷.	<u>- 2</u>				x				
5	254410	570	Equipment Preparent	â	2	÷		2					- 2				
	254410	940	Dues and Free		÷.			÷.						÷			
	254410	999	Other Macelorence	÷.	÷	÷		÷.		x x				â			
Other Equips		0.09	Cele inscenarecta	-	^	-	-	<u> </u>	<u>.</u>					-			
Come Editoria	254450	100	Exterior		×		×	χ.					×	×	1	14	
	254490	211	Reference - Employee's Share Paid by Employer	÷	ŝ	÷	÷.	÷.					- Q	â		÷.	
-	254490	212	Retirement-Employee's Share	- ÷	÷.	÷.	Ŷ.	ŵ	÷.,				- 2			÷2	
	254490	218	Retrement-Contribution to Employee Benefit Trust	- 01	0	÷.	0	0	21				10	÷	÷.	- C	
2	254480	219	Retirement-Other Employee Benefits	÷	÷	÷	2	÷.	÷.				- 0	÷.	÷	<u>а</u> .	
6	254450	219	Social Security	÷ 0	÷.	\$	0	0	÷.				- 0	÷.	ŝ	0	
	254400	230	Life insurance		2	2	2	0	2				0	â	÷.	<u>_</u>	
-	254400	240	Health Insurance		- 2	- 2	-01	÷.	÷					- 2-	-	2	
	254480	250	Other Insurance		2	2	2	÷.	A.,				- 0	ŝ	÷.		
	254460	290	Other Employee Benafits	×	ŝ	4		÷.					÷			÷.	
	254490	290	Other Employee senants Personal Services	×	×	÷		÷.					÷.			10	
2	254490	310	Pressonal Services	÷	ŝ					x x			â			<u>_</u>	
	254490	342								x x						×	
			Employee Travel					X						X			

### **Rejected Accounts**

### The workbook includes some common reasons for rejected accounts:

Fund	Account Type	Function Balance Sheet Account	Object or Year	Possible Reason for Being Rejected Account
				SAFR fund level data is reported at 2nd digit, i.e. Fund 21, 23, 27, 29.
20	All	All	All	If district ledger has Funds 22, 24, 25, 26, 28 they are to be reported as part of Fund 29.
30	All	All	All	SAFR fund level data is reported at 2nd digit, i.e. Fund 38, 39. If district ledger has Funds 31, 32, 33, 34, 35, 36, 37, they are to be reported as part of Fund 39.
				SAFR fund level data is reported at 2nd digit, i.e. Fund 41, 46, 48, 49.
40	All	All		If district ledger has Funds 42, 43, 44, 45, 47, they are to be reported as part of Fund 49.
				SAFR data not reported on Budget Report, Assets (700 000 accounts) and Liabilities
60	All	All		(800 000 accounts) reported in Annual Report.
71	All	All		Fund 71 eliminated effective July 1, 2003. Former Fund 71 items are reported in Fund 72 if scholarships, or in Fund 21 if for funding district operations.
75	All	All		Fund 75 eliminated effective July 1, 2003. Former Fund 75 items are reported in Fund 72 if scholarships, or in Fund 21 if for funding district operations.
				SAFR fund level data is reported at 2nd digit, i.e. Fund 91, 93, 99.
90	All	All		If district ledger has Funds 92, 94, 95, 96, 97, 98 they are to be reported as part of Fund 99.
All	В	7XX XXX	001/002	BUDGET REPORT ONLY - asset accounts not reported, are reported on Annual Report.
All	B	8XX XXX	001/002	BUDGET REPORT ONLY - liability accounts not reported; are reported on Annual Report.
All	В	9XX XXX	001/002	SAFR fund balance data is at 3rd, 4th or 5th digit level, dependent on fund.
All	В	991 000	2	SAFR data for Residual Transfer Out is Function E 419 000.
All	В	992 000	2	SAFR data for Residual Transfer In is Function R 419 000.
All	R	0	230	SAFR source code has been deleted and replaced with function 418000 source 1XX
All	E	All	200	SAFR data for Benefits, Object 200 series, is at the 2nd digit level, i.e. 220,240 etc.
All	E	All	210	SAFR data for Retirement, Object 210 series, is at the 3rd digit level, i.e. 211, 212, etc.
All	E	All	400	SAFR data for Supplies, Object 400 series, is at the 2nd digit level, i.e. 410, 420 etc.
All	E	All	418	"Petroleum" formerly reported as object 418 is object 348 "Vehicle Fuel" under SAFR.
All	E	XXX XXX	500	SAFR data for Capital Objects, Object 500 series, is at the 2nd digit level, i.e. 510, 520, etc.
All	E	13X 000	0	SAFR data requires associated object accounts for each 13X 000 function.
All	E	17X 000	0	SAFR data requires associated object accounts for each 17X 000 function.
All	E	221 X00	0	SAFR data requires associated object accounts for each 221 X00 function.
				"Instructional Media" report at totaled at 430 level under SAFR. Note that three digit detail
All	E	222 000	43X	required for Library Aid Claim.
All	E	254 XX0	0	SAFR data requires associated object accounts for 254 X00, 254 410, 254 490 functions.
All	E	256 XX0		SAFR data requires associated object accounts for 256 XX0 functions.
All	E	280 000	6XX	SAFR data for Debt Service Functions is a 3rd digit level, i.e. 281 000, 283 000.
All	E	410 000		SAFR data for Transfer Functions is a 3rd digit level, i.e. 411 000, 418 000.
All	E	480 000		SAFR function has been deleted and replaced with function code 418 000
All	E	490 000	9XX	SAFR data for 490 000 series functions is a 3rd digit level, i.e. 491 000, 492 000.
				Use 310 000 if Adult Education, 390 000 for other Community Service activities other
80	E	100 000	XXX	than supporting services.



### SAFR the note is : Don't just fix it in the workbook, fix it in your ledger too!

WISEdata Finance requires this !

# 2. Upload or Enter Your Data

- Use your software package's utility to create a *strip file* for uploading to SAFR, or
- Enter data into SAFR manually based on ledger reports (not recommended, especially when starting from scratch!)

# **Strip File**

 Text file created by your software package for your Annual and Budget Reports

1	8A138	0_Delavan	Darien.	txt - Note	pad								-		>	<
<u>F</u> ile	<u>E</u> dit	F <u>o</u> rmat	<u>V</u> iew	<u>H</u> elp												
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18A1	3800	000000	00008	9868600	+08B84	220000	1000>	xxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxx6	00B	
18A1	3800	000000	00008	1111369	+08B84	220000	2000>	xxxxx	xxxxx	xxxx	xxxxx	xxxxx	xxxxx	xxx6	00B	
18A1	3800	000000	00006	3000000	+08B84	230000	1000>	xxxx	xxxxx	xxxx	xxxxx	xxxxx	xxxxx	xxx6	00B	
				3500000												
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18A1	3800	000000	00005	1514549	+08B84	260000	2000>	xxxx	xxxxx	xxxx	xxxxx	xxxxx	xxxxx	xxx6	00B	
18A1	3800	000000	00038	6963896	)+10B71	100000	1000>	xxxxx	xxxxx	xxxx	xxxxx	xxxxx	xxxxx	xxx6	00B	
18A1	3800	000000	00004	0916788	3+10B71	100000	2000>	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxx6	00B	
18A1	3800	000000	00022	5098453	3+10B71	200000	1000>	xxxx	xxxxx	$\infty \infty \infty \alpha$	xxxxx	xxxxx	xxxxx	xxx6	00B	
18A1	3800	000000	00030	0148893	3+10B71	200000	2000>	xxxx	xxxxx	(XXXXX)	xxxxx	xxxxx	xxxxx	xxx6	00B	
18A1	3800	000000	00051	5145543	3+10B71	310000	1000>	xxxx	xxxxx	xxxx	xxxxx	xxxxx	xxxxx	xxx6	00B	
18A1	3800	000000	00049	6953373	3+10B71	310000	2000>	xxxxx	xxxxx	xxxx	xxxxx	xxxxx	xxxxx	xxx6	00B	
18A1	3800	000000	00000	4708007	'+10B71	320000	1000>	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxx6	00B	
18A1	3800	000000	00000	1877203	3+10B71	320000	2000>	xxxx	xxxxx	$\infty \infty \infty$	xxxxx	xxxxx	xxxxx	xxx6	00B	
18A1	3800	000000	00010	3706143	3+10B71	500000	1000>	xxxx	xxxxx	$\infty \infty \infty$	xxxxx	xxxxx	xxxxx	ххх6	00B	
18A1	3800	000000	00006	0942117	+10B71	500000	2000>	xxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	ххх6	00B	
18A1	3800	000000	00000	3252804	l+10B71	700000	1000>	xxxx	xxxxx	xxxx	xxxxx	ххххх	ххххх	xxx6	00B	
18A1	3800	000000	00000	1013032	2+10B71	700000	2000>	xxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxx6	00B	
18A1	3800	000000	00029	9900000	+10B81	110000	1000>	xxxx	xxxxx	xxxx	xxxxx	xxxxx	xxxxx	xxx6	00B	
18A1	3800	000000	00030	0000000	+10B81	110000	2000>	xxxx	xxxxx	xxxx	xxxxx	xxxxx	xxxxx	xxx6	00B	
18A1	3800	000000	00003	0940406	+10B81	120000	1000>	xxxx	xxxxx	xxxx	xxxxx	xxxxx	xxxxx	xxx6	00B	
																~





Before You Begin

- Next Step
- Workbooks
- Search for Accounts

#### Help & Information

- On Record @ DPI
- Workbooks
- WUFAR
- <u>SFS Consultants</u>

#### Go To

- <u>All Annual Reports</u>
- <u>District Home</u>
- <u>Change District</u>

#### Related Links

- <u>All-District Reports</u>
- SFS Data Warehouse

### Baraboo (0280)

Financial Data Home > All Annual Reports

✓ Step 1: Workbooks Step 2: Load Data Step 3: Amend Data Step 4: Submit to DPI

### FY 2017-2018 Annual Report - Load Data

While we strongly recommend that you go through the <u>workbooks</u> first, please feel free to use the <u>workbooks</u> at any point in this process.

Your **next step** is to create an extract file from your accounting software. If you need assistance in making or finding this file, please contact the maker of your accounting software. The format of this file may be found at <u>Upload File Format</u>.

Account:

Please choose a button below to proceed with loading the data.



Search



	Baraboo (C	0280)	Account:		Search	
Anna the second	Financial Data Home	Open	CV 0047 0040 New Ober			×
T	✓ Step 1: Workbooks	$\leftarrow$ $\rightarrow$ $\checkmark$ $\uparrow$ $\blacksquare$ $>$ Thi	is PC > Desktop	√ Ū	Search Desktop	م
	Upload the Fi	Organize 🔻 New folde			:=	= • 🔳 💡
Before You Begin	Enter the file name or	📙 School Level Rep 🐴	Name	Date modified	Туре	Size
<ul> <li><u>Next Step</u></li> <li><u>Workbooks</u></li> </ul>	Choose File No file	WASBO NBM 20	靋 32bit ODBC Manager	7/25/2018 9:35 AM	A Shortcut	2 KB
<ul> <li>Search for Accounts</li> </ul>		a OneDrive	靋 64bit ODBC Manager	7/25/2018 9:34 AN	A Shortcut	2 KB
Help & Information	Upload File Cancel		baraboo.txt	8/7/2018 10:22 AN	/ Text Docu	53 KB
On Record @ DPI		💻 This PC	🔊 Change Oracle Password	7/24/2018 9:34 AN	A Shortcut	2 KB
Workbooks	For help in finding you	E Desktop	F F	7/10/2018 3:11 PN	1 Shortcut	1 KB
• WUFAR	Finding the Upload Fil	Documents	<u> </u> G	7/17/2018 8:21 AM	A Shortcut	2 KB
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**Before You Begin** 

- <u>Next Step</u>
- Workbooks
- Search for Accounts

### Help & Information

- On Record @ DPI
- Workbooks
- WUFAR
- SFS Consultants

### Go To

- <u>All Annual Reports</u>
- <u>District Home</u>

### Baraboo (0280)

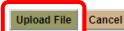
Financial Data Home > All Annual Reports > FY 2017-2018 Next Step

✓ Step 1: Workbooks Step 2: Load Data Step 3: Amend Data Step 4: Submit to DPI

Account:

### Upload the File From Accounting Software

Enter the file name or click the Browse button: Choose File baraboo.txt



For help in finding your upload file, please see <u>Finding the Upload File</u> Search

# **Manual Data Entry**

- **One account:** Select the account code you wish to change and then change amount.
- **Multiple accounts:** Use "Enter Data" on the left-hand menu. You can search for multiple accounts, update the amounts for each, and save all at once.

### **One Account**

Due to Other Governments

#### <u>Change District</u>

Related Links
• All-District Reports

SFS Data Warehouse



 Total Liabilities (800000)
 6,243,360.32

 900000 Fund Equity
 08-939900
 Unassigned Fund Balance
 6,145,388.08

 10B-939900
 Total Fund Equity (900000)
 6,145,388.08
 0

31,212.11

6,635.00

4,520,288.98

4,498,225.08

4,498,225.08

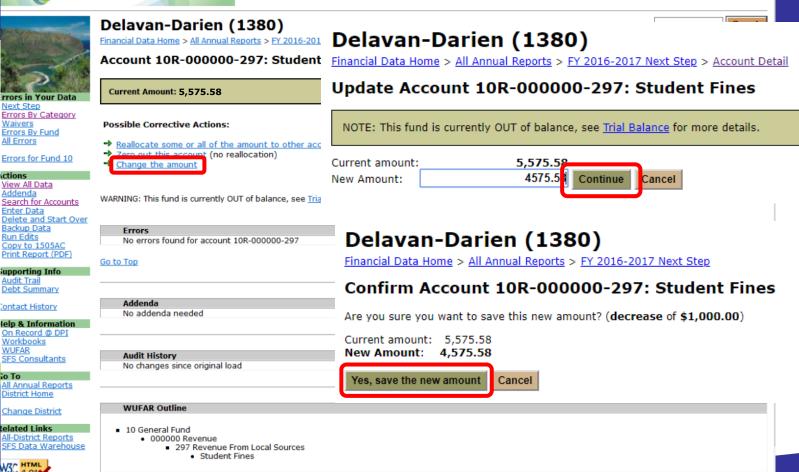
<u>Go to Top</u>

#### Fund 10 Revenues

10B-813000

Attn?	Account Number	Description	Amount
200	Revenue From Local Sources		
	10R-000000-211	Current Property Tax Levy	14,312,328.00
	10R-000000-213	Mobile Home Fees (taxes)	45,783.28
	10R-000000-219	Other Taxes	92,503.00
		Total Taxes (210)	14,450,614.28
	<u>10R-000000-244</u>	Payments for Services Provided Local Governments	34,123.25
		Total Payments For Services (240)	34,123.25
	<u>10R-000000-262</u>	Supply Resale	4,841.84
		Total Non-Capital Sales (260)	4,841.84
	<u>10R-000000-271</u>	School Co-Curricular Admissions	25,783.60
	<u>10R-000000-279</u>	Other School Activity Income	835.00
		Total School Activity Income (270)	26,618.60
	10R-000000-280	Earnings - Investments	3,793.07
		Total Earnings on Investments (280)	3,793.07
	<u>10R-000000-292</u>	Student Fees	116,293.11
	100.000000.202	Rentals	1,766.00
	10R-000000-297	Student Fines	5,575.58
		Total Other Revenue from Local Sources (290)	123,634.69
		Total Revenue From Local Sources (200)	14,643,625.73
300	Inter-District Payments Within V	Visconsin	
	10R-000000-345	Open Enrollment General Tuition From Wisconsin School Districts	397,598.00
		Total Payments for Services (340)	397,598.00
		Total Inter-District Payments Within Wisconsin (300)	397,598.00
600	Revenue From State Sources		
	10R-000000-612	Transportation State Aid	30,602.57
	10R-000000-613	Library (Common School Fund) State Aid	94,378.00
	10R-000000-618	Bilingual State Aid	162,340.44
		Total State Aid - Categorical (610)	287,321.01
	10R-000000-621	State Equalization Aid	12,632,913.00
	10R-000000-628	High Poverty Aid	181,232.00
		Total State Aid - General (620)	12,814,145.00
	10R-000000-630	State Special Project Grants	18,150.50
		Total State Special Project Grants (630)	18,150.50
	10R-000000-660	State Revenue Through Local Governments	13,629.04
		Total State Revenue through Local Governments (660)	13,629.04





### Delavan-Darien (1380)

Financial Data Home > All Annual Reports > FY 2016-2017 Next Step

### Account 10R-000000-297: Student Fines

### Update was successful!

Current Amount: 4,575.58

#### **Possible Corrective Actions:**

- ➡ Reallocate some or all of the amount to other accounts
- Zero out this account (no reallocation)
- Change the amount

WARNING: This fund is currently OUT of balance, see Trial Balance for more details.



#### <u>Go to Top</u>

Addenda	
No addenda needed	

Audit History			
Date	Old Amount	Change	New Amount
8/7/2018 9:27:19 AM	5,575.58	-1,000.00	4,575.58

### Jump down to:



Account:

Search

### **Multiple Accounts**



### Errors by Category

#### Important: Errors have been grouped by category to help districts identify and address errors in the report. Correction of certain

**Errors in Your Data** 

- Next Step · Errors By Category
- Waivers
- Errors By Fund
- All Errors

To save you time, we recommend you begin solving errors in the following order:

#### If you continue to see an error you believe you have resolved, Please dick Run Edits on the left menu bar to force a re-check.

#### Account Usage Errors

Actions View All Data Addenda Search for Accounts Enter Data

- Delete and Start Over
- Backup Data
- Run Edits
- · Copy to 1505AC Print Report (PDF)

#### Supporting Info

- Audit Trail
- Debt Summary
- · PI-1500 Contacts
- Contact History

### Help & Information

- On Record @ DPI
- Workbooks WUFAR
- SFS Consultants

### Go To

- All Annual Reports District Home
- Change District

#### Rejected Accounts (0) Unauthorized Account Errors (6) Fund 41 Errors (6) Fund 46 Errors (0) Fund 73 Errors (0) Negative Amount Errors (0)

**DPI Amount Errors** Certified Amount Errors (0) Tax Levy Errors (4)

#### **Balance Errors**

Beginning Balance Errors (13) Beginning Fund Equity Errors (1) Ending Fund Equity Errors (2) Fund Out-of-Balance Errors (7) Negative Fund Equity Errors (0) Elderly Food Service Errors (0)

#### **OPEB Errors OPEB Benefits Error (0) OPEB** Contribution Error (0)

Transfer Errors Due To / Due From Errors (0) Fund Transfer Errors (3) Residual Balance Transfer Errors (1)

#### Long-Term Debt Errors

Refinancing Errors (0) Debt Schedule Variances (6) Long-Term Debt Errors (0)

### **Aids Register Errors**

Aid Payment Errors (7) Aid Pay Recon Errors (5)

#### Other Errors

PI-1506-AC Errors (22) PI-1506-FB Errors (11) PI-1505-SE Errors (66) PI-1505-SE WI Act 221 Errors (0)

Interest Allocation Errors (1) Payable Errors (0) Receivable Errors (0) Addenda Still Needed (19)

# **Multiple Accounts**





### Delavan-Darien (1380)

Financial Data Home > All Annual Reports > FY 2016-2017 Next Step

### Enter Data

Search Criteria

Enter the fund and fund type (e.g. E, R, or B) in the search box below. All accounts that match will be displayed for data entry.

### Next Step

- Errors By Category
- Waivers
- Errors By Fund
- All Errors

### Actions

- View All Data
- Addenda
- Search for Accounts
- · Enter Data
- Delete and Start Over
- Backup Data
- Run Edits
- Copy to 1505AC
- Print Report (PDF)

- × \* Entry order: Fund, type (E,R,B), function code, then object or source code.
- \* You may omit any of these, or just use the first significant digits followed by zeroes.
- - \* Separate the items with a space or hyphen.
  - \* Examples: "10 R 211" or "411000" or "971" or "B 900 001" or "R 610" (quotes are not required)

Search Accounts

### Go to Top

Account: 10r

### **Multiple Accounts**

Errors in Your Data Next Step Errors By Category Waivers Errors By Fund All Errors

\*

Ξ

NOTE that any existing amount will be overlaid with the new number. Please enter the new amounts, then click the Save button.

#### Enter New Amounts

Actions	Account	Description	New Amount
View All Data	10R-000000-211	Current Property Tax Levy	14,102,044.00
Addenda     Search for Accounts	10R-000000-212	Levy for Personal Property Tax Chargebacks	0.00
Enter Data     Delete and Start Over	10R-000000-213	Mobile Home Fees (taxes)	42,586.23
Backup Data     Run Edits	10R-000000-219	Other Taxes	25.00
Copy to 1505AC     Print Report (PDF)	10R-000000-241	General Tuition - Individual Paid	0.00
Supporting Info	10R-000000-242	General Tuition - Private Agency Paid	0.00
Audit Trail	10R-000000-244	Payments for Services Provided Local Governments	34,125.42
<u>Debt Summary</u>	10R-000000-248	Transportation Fees - Individual Paid	0.00
Contact History	10R-000000-249	Transportation Fees - Private Agency Paid	0.00
Help & Information On Record @ DPI	10R-000000-262	Supply Resale	3,670.50
Workbooks     WUFAR	10R-000000-263	Educational Program Sales	0.00
SFS Consultants	10R-000000-264	Non-Capital Surplus Property Sales	0.00
Go To • All Annual Reports	10R-000000-271	School Co-Curricular Admissions	22,391.42
<u>District Home</u>	10R-000000-279	Other School Activity Income	790.00
<u>Change District</u>	10R-000000-280	Earnings - Investments	3,120.40
Related Links	10R-000000-291	Gifts, Fundraising, Contributions and Development	26,000,000.00
<u>All-District Reports</u> SFS Data Warehouse	10R-000000-292	Student Fees	119,690.64
	10R-000000-293	Rentals	6,911.00
W3C 4.01	10R-000000-294	Textbook Revenue	0.00
	10R-000000-295	Summer School Revenue	0.00
	ļ		

### Update your numbers and hit "Save Data" at the bottom

### **After Loading - View All Data**



### **All Accounts**

Go to 2015 Annual Report Home 7 | 22 | 38 | 39 | 41 | 46 | 49 | 50 | 60 | 72 | 73 | 76 | 80 | 91 | 93 | 99 | 08 | | All prs in Your Data Balance Sneet | Revenues | Expenditures | Addenda | Errors | All Accounts

<u>Next Step</u>
 Errors By Category

<u>Waivers</u>
 <u>Errors By Fund</u>
 All Errors

PDF version (may take a few minutes to load) 🕸 Show Data in Excel Format

#### Fund 10 Balance Sheet Accounts

### Review LEFT Menu Choices

View All Data	Attn?	Account Number	Description	Beginning of Year	End of Year
Search for Accounts	700000 A	ssets			
Enter Data		10B-711000	Cash	1,089,834.87	3,798,314.62
Delete and Start Over		10B-712000	Investments	108,455.14	1,016.10
<u>Backup Data</u> Run Edits		10B-713100	Taxes Receivable	5,666,016.22	5,369,629.00
Copy to 1505AC		10B-713200	Accounts Receivable	2,752.95	39,634.86
Print Report (PDF)		10B-715000	Due From Other Governments	513,700.20	783,461.36
		108-717000	Prepaid Expenses	1,192.00	1,443.52
upporting Info			Total Assets (700000)	7,381,951.38	9,993,499.46
Audit Trail Debt Summary	800000 Li	abilities			
I-1500 Contacts		10B-811100	Temporary Notes Payable	0.00	3,000,000.00
Contact History		10B-811200	Accounts Payable	590,465.47	155,387.19
		10B-811600	Payroll Withholdings and Benefits Payable	430,297.58	665,385.66
elp & Information		10B-811700	Accrued Temporary Note Interest Payable	0.00	1,488.56
Vorkbooks		10B-811800	Accrued Payroll Payable	14,574.89	1,396,199.19
VUFAR		108-812000	Due to Other Funds	209,165.82	0.00
FS Consultants		108-815900	Other Deposits Payable	250.00	610.00
		10B-816900	Other Deferred Revenue	0.00	8,000.00
То		108-819000	Other Fund Liabilities	324,227.84	0.00
II Annual Reports			Total Liabilities (800000)	1,568,981.60	5,227,070.60
District Home	900000 Fi	und Equity			
Change District		108-939900	Unassigned Fund Balance	5,812,969.78	4,766,428.86
lated Links			Total Fund Equity (900000)	5,812,969.78	4,766,428.86

- All-District Reports

### Confirm fund balances, revenues, and expenses match ledger

# **3. Resolve Errors and Complete Addenda**



### **Errors by Category**

#### Important:

Errors have been grouped by category to help districts identify and address errors in the report. Correction of certain

Next Step

- · Errors By Category
- Waivers
- Errors By Fund
- All Errors

### To save you time, we recommend you begin solving errors in the following order: If you continue to see an error you believe you have resolved, Please click <u>Run Edits</u> on the left menu bar to force a re-check.

_	-			
	-	 -	-	-
А	с	O		-

- · View All Data
- · Addenda
- · Search for Accounts
- Enter Data
- Delete and Start Over
- Backup Data
- <u>Run Edits</u>
- <u>Copy to 1505AC</u>
   Print Report (PDF)

### Supporting Info

- Audit Trail
- Debt Summary
- PI-1500 Contacts
   Contact History

### Help & Information

- On Record @ DPI
- Workbooks
   WUFAR
- SFS Consultants
- Go To

### · All Annual Reports

District Home

Account Usage Errors Rejected Accounts (0) Unauthorized Account Errors (6) Fund 41 Errors (6) Fund 46 Errors (0) Fund 73 Errors (0) Negative Amount Errors (0)

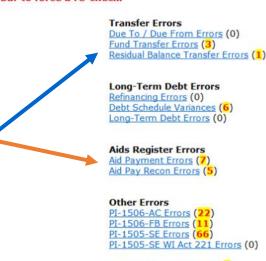
DPI Amount Errors Certified Amount Errors (0) Tax Levy Errors (4)

### Balance Errors

Beginning Balance Errors (13) Beginning Fund Equity Errors (1) Ending Fund Equity Errors (2) Fund Out-of-Balance Errors (7) Negative Fund Equity Errors (0) Elderly Food Service Errors (0)

### **OPEB Errors**

OPEB Benefits Error (0) OPEB Contribution Error (0)



Interest Allocation Errors (1) Payable Errors (0) Receivable Errors (0) Addenda Still Needed (19) Some types of errors are related to each other:

- Balance and Transfer: Fund transfers have to be complete in order for your funds to balance
- DPI Amount and Aids Register: Comparing amounts we expect to what you report

· Change District

### **Complete Addenda**

Description

Refund of Prior Year Expenses (ex. Insurance, CESA, Microsoft Settlement, Workers Comp Dividends)

Description



### Delavan-Darien (1380)

Financial Data Home > All Annual Reports > FY 2014-2015 Next Step

Due From Other Governments

Due From Other Governments

Instructional Media/Computer Equipment

State Revenue Through Local Governments

Instructional Media/Computer Equipment

Property Tax Chargeback and Equalization Aid Repayments

Due From Other Governments

Due From Other Governments

Other Deferred Revenue

Mobile Home Fees (taxes)

#### Addenda

Click on the Addendum ID to view or change the data.

### Fund 10 Addenda

10B-715000-001

10B-715000-002

10B-816900-002

10E-222000-430

10E-492000-972

10R-000000-213

10R-000000-660

10R-000000-971

Rows: 9

Go to Top

Rows: 2

Go to Top

<u>Next Step</u>
 <u>Errors By Category</u>

- <u>Waivers</u>
- Errors By Fund
- All Errors
- Actions
- · View All Data
- · All Addenda
- Search for Accounts
- <u>Enter Data</u>
   Delete and Start Over
- Backup Data
- Run Edits
- · Copy to 1505AC
- Print Report (PDF)
  - <u>eport (PDF)</u>
- Supporting Info
- <u>Audit Trail</u>
   Debt Summary

#### Fund 27 Addenda

27B-715000-001

27B-715000-002

Account

<u>PI-1500 Contacts</u>
 Contact History

### Help & Information

- On Record @ DPI
- <u>Workbooks</u>
- · WUFAR
- SFS Consultants
- Go To
- All Annual Reports
   District Home
- Fund 38 Addenda

<u>Change District</u>	Account	Description	Amount		Complete?
		38E-492000-960 Adjustments	3,333,333.0	Addendum A61	Yes
Related Links	38E-492000-969	Other Adjustments	3,333,333.0	Addendum A70	Yes
All-District Reports     SES Data Warehouse	38R-419000-141	Transfer From Capital Expansion Fund	99,999.0	Addendum A45	
• SFS Data warehouse					

NTA HTML Rows: 3 https://uaapps5.dpi.wi.gov/safr ro/ann account detail.asp?acct=6845

Amount

513,700.

783,461.

8,000.0

67,221.9

251.002.2

39,878.

14.027.

97,580.

um

Addendum A53

Addendum A53

Amount

43.874.6

173,788.8

Account:

Addendum A53

Addendum A53

Addendum A82

Addendum A25

Addendum A35

Addendum A79

Addendum A23

Addendum A82

Addendum A6

Search

Complete?

Complete?

# **Complete Addenda**



Yes

No

Save



### Baraboo (0280)

Financial Data Home > All Annual Reports > FY 2017-2018 Next Step

### Addendum for 10R-000000-219

Account 10R-000000-219 Other Taxes has an amount of \$92,503.00.

Does this include only TIF close-outs?

Cancel

Reminder: If you have payments in lieu of taxes (PILT) for DNR property, you must reclassify them to source 660.

- Errors By Category
   Waivers
   Errors By Fund
- Errors By Fund
- <u>All Errors</u>

Next Step

### Actions

- <u>View All Data</u>
- <u>Addenda</u>
- Search for Accounts
- Enter Data
- Delete and Start Over
- <u>Backup Data</u>
- <u>Run Edits</u>
- <u>Copy to 1505AC</u>
- Print Report (PDF)

An addendum asks for additional information depending on what you report for certain accounts. It usually saves us from having to call or email you about it!

Account:

Search

# **The 4 Most Problematic SAFR Edits**

- Rejected Accounts
- DPI Certified Amounts "On Record"
- Receivables, Grants, Aids Register, and Related Revenues
- 08B Long-Term Obligations (Debt Payments & Debt Tables)

### **Rejected Accounts**



### Errors by Category

#### Important:

Errors in Your Data Errors have been grouped by category to help districts identify and address errors in the report. Correction of certain errors often eliminates numerous errors in other ca

To save you time, we recommend you begin solving errors in the following order:

### Next Step Errors By Category Waivers

Errors By Fund

All Errors

#### Actions

· View All Data

- Addenda
- Search for Accounts
- Enter Data
- Delete and Start Over
- <u>Backup Data</u>
- <u>Run Edits</u>
- Copy to 1505AC
- Print Report (PDF)

#### Supporting Info

- Audit Trail
- <u>Debt Summary</u>
- PI-1500 Contacts
- <u>Contact History</u>

#### Help & Information

- On Record @ DPI
- Workbooks
- <u>WUFAR</u>
- SFS Consultants

#### Go To

<u>All Annual Reports</u>
 <u>District Home</u>

#### Account Usage Errors <u>Rejected Accounts</u> (0) <u>Unauthorized Account Errors</u> (6) Fund 41 Errors (6) Fund 46 Errors (0)

If you continue to see an error

Please click Run Edits on the

Fund 46 Errors (0) Fund 73 Errors (0) Negative Amount Errors (0)

### **DPI Amount Errors**

Certified Amount Errors (0) Tax Levy Errors (4)

#### Balance Errors

Beginning Balance Errors (13) Beginning Fund Equity Errors (1) Ending Fund Equity Errors (2) Fund Out-of-Balance Errors (7) Negative Fund Equity Errors (0) Elderly Food Service Errors (0)

#### OPEB Errors OPEB Benefits Error (0)

<u>OPEB Benefits Error</u> (0) <u>OPEB Contribution Error</u> (0) lieve you have resolved, bar to force a re-check.

> Transfer Errors <u>Due To / Due From Errors</u> (0) <u>Fund Transfer Errors</u> (3) <u>Residual Balance Transfer Errors</u> (1)

Long-Term Debt Errors Refinancing Errors (0) Debt Schedule Variances (6) Long-Term Debt Errors (0)

Aids Register Errors Aid Payment Errors (7) Aid Pay Recon Errors (5)

### Other Errors PI-1506-AC Errors (22) PI-1506-FB Errors (11) PI-1505-SE Errors (66) PI-1505-SE WI Act 221 Errors (0)

Interest Allocation Errors (1) Payable Errors (0) Receivable Errors (0) Addenda Still Needed (19)

<u>Change District</u>



### Why was the account code rejected?

- Rejected Object/Source
- Rejected Function
- Rejected Fund/Object/Source/Function combinations

# **Rejected Account Resources**

### Review **WUFAR Updates**

### **October and April**

### **Use WUFAR matrices to** find "allowable" accounts.



#### The WUFAR (updated April 1, 2016)

**Financial Accounting** Requirements (WUFAR)

Accounting Issues & Coding Examples

Wisconsin Uniform

The WUFAR J.

The WUEAR W

Summary of changes w (to April 1, 2016)

WUFAR for CESA

# **WUFAR Matrix (Chart)**

### WUFAR 2021-22

### Summary of WUFAR Changes

• Summary of Changes to WUFAR Revision 2021-22 🖄

### The WUFAR Book

• WUFAR Revision 2021-22 🖄

### **The WUFAR Matrices**

- Expenditure Account Classifications 🖄
- Revenue Account Classification 🕒
- Balance Sheet Account Classifications
- Fund 27 Special Education 🖄

Shows required reporting codes

-																	
Note #	-	0															
NOLE #	u l																
of		b	WISCONSIN SCHOOL FINANCE REPORTING SYSTEM											N			
	n	j	REPORTED EXPENDITURE ACCOUNT CODES														
places	C	e	REVISION DATE: APRIL 1, 2016						E	und							
	ti													_			
(up to											DEB	тТ	0			1	D AN
	n	t							Ŀ	TEACH				DJECT			RVICE
four)			8							FUNDS			F	UNDS			JNDS
	WUFAR	WUFAR								FD FD				D FD			FD
TYPE	FUNCTION	OBJECT	ACCOUNT TITLE	10	21	29	91	99	27	23 93	38	39	41 4	6 48	49	50	80
Undifferentiate	110000	100	Salaries	X	x	х	x	x	х								
E	110000	211	RetirementEmployee's Share Paid by Employer	x	x	â	x	x	x								
E	110000	212	RetirementEmployer's Share	X	X	x	x	X	X								
E	110000	218	RetirementContribution to Employee Benefit Trust	X	X	X	X	X	X								
E	110000	219	RetirementOther Employee Benefits	X	X	X	x	X	X								
E	110000	220	Social Security	X	X	X	X	×	X								
E	110000	230	Life Insurance	X	х	Х	Х	х	Х								
E	110000	240	Health Insurance	Х	Х	Х	Х	х	Х								
E	110000	250	Other Insurance	X	X	Х	X	X	Х								
E	110000	290	Other Employee Benefits	X	X	х	Х	X	X								
E	110000	310	Personal Services	X	X	X	X	X									
E	110000	342	Employee Travel	X	X	X	X	X	х								
E	110000 110000	343 348	Contracted Service Travel Vehicle Fuel	X	XX	XX	XX	X									
E	110000	350	Communication	x	x	x	x	x									
E	110000	360	Information Technology	x	x	x	x	x									
E	110000	410	General Supplies	x	x	x	x	x									
E	110000	420	Apparel	X	X	X	X	X									
E	110000	430	Instructional Media	X	X	X	X	X						Х	Х		
E	110000	440	Non-Capital Equipment	X	х	х	x	X						X	X		
E	110000	450	Resale Items	X	X	X	X	X									
E	110000	460	Equipment Components	Х	Х	Х	Х	X							Х		
E	110000	470	Textbooks	Х	Х	Х	Х	X							Х		
E	110000	490	Other Non-Capital Items	X	X	Х	Х	X							Х		
E	110000	550	Equipment Additions	X	X	X	X	X		XX				X			
E	110000	560	Equipment Replacement	X		X	X	X		XX				X	X		
E	110000	570 940	Equipment Rental Dues and Fees	X	XX	XX	XX	X		ХХ							
E	110000	999	Other Miscellaneous	x	x	x	X	X		хх							
Regular Curric		333	Outer miscenalicous	^	^	^	^	^		~ ^							
E	120000	100	Salaries	X	X	X	X	X	X								
E	120000	211	RetirementEmployee's Share Paid by Employer	x	x	x	x	x	x								
E	120000	212	RetirementEmployer's Share	x	x	x	x	X	x								
E	120000	218	RetirementContribution to Employee Benefit Trust	X	X	X	X	X	X								
E	120000	219	RetirementOther Employee Benefits	X		X	X	Х	X								
F	120000	220	Social Security	X	X	X	X	X	X								

# **Rejected Account Example**

# Local Account used by district 10 E 800 217 110000 000

- Is the fund valid?
- Is the object valid?
- Is the function valid?
- Is the combination valid?

# 10 E 800 217 110000 000

		WULAN	WOLAN		U	υ	υ	υ	ιυ	U
L	TYPE	FUNCTION	OBJECT	ACCOUNT TITLE	10	21	29	91	99	27
ĺ	Undifferentia	ted Curriculum								
	E	110000	100	Salaries	Х	Х	Х	Х	Х	Х
	E	110000	211	RetirementEmployee's Share Paid by Employer	Х	Х	Х	Х	Х	Х
	E	110000	212	RetirementEmployer's Share	Х	Х	Х	Х	Х	Х
	E	110000	218	RetirementContribution to Employee Benefit Trust	Х	Х	Х	Х	Х	Х
	E	110000	219	RetirementOther Employee Benefits	Х	Х	Х	Х	Х	Х
	E	110000	220	Social Security	Х	Х	Х	Х	Х	Х
	E	110000	230	Life Insurance	Х	Х	Х	Х	Х	Х
	E	110000	240	Health Insurance	Х	Х	Х	Х	Х	Х
	E	110000	250	Other Insurance	Х	Х	Х	Х	Х	Х
	E	110000	290	Other Employee Benefits	Х	Х	Х	Х	Х	Х
	F	110000	310	Personal Services	χ	χ	χ	χ	χ	

# **Rejected Account Example**

# Local Account used by district **10 E 800 230 220000 000**

- Is the fund valid?
- Is the object valid?
- Is the function valid?
- Is the combination valid?

# 10 E 800 230 220000 000

	E	219000	000	Equipment Additions	^	^	^	^	^	^
	E	219000	560	Equipment Replacement	X	X	х	х	х	x
	E	219000	570	Equipment Rental	X	X	X	х	X	×
	E	219000	940	Dues and Fees	X	X	X	х	х	x
	E	219000	999	Other Miscellaneous	Х	Х	х	х	Х	X
D	irection of Imp	provement of Instruct	tion							
	E	221100	100	Salaries	X	X	X	X	X	X
	E	221100	211	RetirementEmployee's Share Paid by Employer	X	X	X	х	х	x
	E	221100	212	RetirementEmployer's Share	X	X	X	x	х	x
	E E	221100	218	RetirementContribution to Employee Benefit Trust	X	X	х	X	х	x
	E	221100	219	RetirementOther Employee Benefits	X	X	х	X	х	x
	E	221100	220	Social Security	X	X	X	X	X	x
	E	221100	230	Life Insurance	X	X	X	X	Х	X
	E	221100	240	Health Insurance	X	х	х	х	Х	x
	E	221100	250	Other Insurance	X	X	X	X	X	X
	E	221100	290	Other Employee Benefits	X	X	X	X	х	X
	E	221100	310	Personal Services	X	X	X	X	х	X
	E	221100	342	Employee Travel	X	х	X	X	Х	X
	E	221100	343	Contracted Service Travel	X	х	х	х	Х	X
	E	221100	348	Vehicle Fuel	X	X	X	X	X	X
	E	221100	350	Communication	X	X	X	X	X	x
	E	221100	360	Information Technology	X	X	X	x	X	×
	E	221100	381	Payment to Municipality	X	х	х	х	X	x

# **Rejected Account Example**

# Local Account used by district 10 E 800 341 110000 000

- Is the fund valid?
- Is the object valid?
- Is the function valid?
- Is the combination valid?

# 10 E 800 341 110000 000

110000	310	Personal Services
110000	342	Employee Travel
110000	343	Contracted Service Travel
110000	348	Vehicle Fuel
110000	350	Communication
110000	360	Information Technology

### 341 PUPIL TRAVEL

Used with all functions and sub-functions in the 256 700 series. The cost of contracted pupil transportation between home and school, for field trips, spectator buses, extra curricular activities. Include transportation cost for students between school sites.

# "Clean Up Your Books"

# Reclassify rejected accounts on the district's ledger and run the report again to confirm there are no rejected accounts (Recommended)

or

Recode by changing/hand entry the data in the extraction/upload file before upload to the PI-1505

# **The 4 Most Problematic SAFR Edits**

- Rejected Accounts
- DPI Certified Amounts "On Record"
- Receivables, Grants, Aids Register, and Related Revenues
- 08B Long-Term Obligations (Debt Payments & Debt Tables)

### "On Record"



### Errors by Category

#### Important: Errors have been grouped by category to help districts identify and address errors in the report. Correction of certain errors often eliminates numerous errors in other ca

Errors in Your Data

Next Step

· Errors By Category

Waivers

Errors By Fund

All Errors

### Account Usage Errors

Actions View All Data

- Addenda
- Search for Accounts
- Enter Data
- Delete and Start Over
- Backup Data
- Run Edits
- Copy to 1505AC
- Print Report (PDF)

#### Supporting Info

- Audit Trail
- Debt Summary
- PI-1500 Contacts
- Contact History

#### Help & Information

- On Record @ DPI
- Workbooks
- WUFAR
- SFS Consultants

#### Go To

All Annual Reports District Home



DPI Amount Errors Certified Amount Errors (0) Tax Levy Errors (4)



ce Errors (13) Equity Errors (1) nd Equity Errors (2) Out-of-Balance Errors (7) Negative Fund Equity Errors (0) Elderly Food Service Errors (0)

OPEB Errors OPEB Benefits Error (0) **OPEB** Contribution Error (0)

### Due To / Due From Errors (0) Fund Transfer Errors (3) Residual Balance Transfer Errors (1)

To save you time, we recommend you begin solving errors in the following order:

If you continue to see an error you believe you have resolved,

Please click Run Edits on the left menu bar to force a re-check.

Long-Term Debt Errors Refinancing Errors (0) Debt Schedule Variances (6) Long-Term Debt Errors (0)

Transfer Errors

Aids Register Errors Aid Payment Errors (7) Aid Pay Recon Errors (5)

Other Errors PI-1506-AC Errors (22) PI-1506-FB Errors (11) PI-1505-SE Errors (66) PI-1505-SE WI Act 221 Errors (0)

Interest Allocation Errors (1) Payable Errors (0) Receivable Errors (0) Addenda Still Needed (19)



### **DPI Amount**

### Certified Amount Errors, Tax Levy Errors, and Amounts "On Record" are all taken from either:

- **1.) Information you have already reported to us via another report**
- 2.) Information we have provided via Aids Register, June Aid Payment Journal Entries, etc.

# **Example: Tax Levy**

	PI-401									
Account	Account Description Revenue Limit Worksheet Line									
10R-000000-211	General Fund Operating Levy	Line 18	10,000,000.00							
38R-000000-211	Non-Referendum Debt Levy	Line 14B	0.00							
41R-000000-211	Capital Expansion Fund Levy	Line 14C	0.00							
<b>Total Revenue</b>	Limit Levies:		10,000,000.00							
10R-000000-212	Property Tax Chargebacks	Line 15C	0.00							
39R-000000-211	Referendum Approved Debt Levy	Line 15A	3,000,000.00							
80R-000000-211	80R-000000-211 Community Service Fund Operating Levy Line 15B									
Total Certified Tax Levies: 13,000,0										

### Did you levy cents, did you round?

Financial Data Home > All Annual Reports > FY 2016-2017 Next Step

### DPI Records for 2018

Listed below are amounts that DPI has on file. Certain accounts in your report will have to match these numbers. If you believe there are errors in this data, please <u>contact us</u> as soon as possible.

#### Show Data in Excel Format

- Tax Levies
- Certified Amounts
- Aid Paymen
- Beginning Balances From Budget Report

#### Tax Levies

Account	Description	On Record at DPI
10R-000000-211	Current Property Tax Levy	10,000,000.00
10R-000000-212	Levy for Personal Property Tax Chargebacks	0.00
10R-000000-691	State Tax Exempt Computer Aid	0.00
38R-000000-211	Current Property Tax Levy	0.00
38R-000000-220	Milwaukee City Paid Debt	0.00
39R-000000-211	Current Property Tax Levy	3,000,000.00
39R-000000-220	Milwaukee City Paid Debt	0.00
41R-000000-211	Current Property Tax Levy	0.00
80R-000000-211	Current Property Tax Levy	0.00

### **Example: Tax Levy**

### **Tax Levy Errors**

There are 4 tax levy errors.

These amounts do not equal the amounts reported on the district's PI-401 Tax Levy report.

### How to Fix a Tax Levy Error

Review the tax levy that DPI has <u>On Record @ DPI</u>. This information is taken from the tax levy which the district certified to DPI and the Wisconsin Department of Revenue by completion of the PI-401 Tax Levy reporting application. To correct this error, simply click on the account in error, then choose "Overlay with ... on record at DPI". If you believe the DPI amounts are not correct, please <u>Contact DPI</u>.

Account	Description	Your Amount	DPI Amount
10R-000000-211	Current Property Tax Levy- Amount does not equal General Fund Tax on record at DPI	14,102,044.00	10,000,000.00
<u>10R-000000-691</u>	State Tax Exempt Computer Aid- Amount does not equal Tax Exempt Computer Aid on record at DPI	46,256.00	0.00
<u>38R-000000-211</u>	Current Property Tax Levy- Amount does not equal Non-Referendum Tax on record at DPI	116,780.00	0.00
<u>39R-000000-211</u>	Current Property Tax Levy- Amount does not equal Referendum Tax on record at DPI	1,352,309.00	3,000,000.00

# **The 4 Most Problematic SAFR Edits**

Rejected Accounts

**Tables**)

- DPI Certified Amounts "On Record"
- Receivables, Grants, Aids Register, and Related Revenues
- O8B Long-Term Obligations (Debt Payments & Debt

# **Aid Payment Errors**



### **Errors by Category**

To save you time, we recommend you begin solving errors in the following order:

If you continue to see an error you believe you have resolved.

Please dick Run Edits on the left menu bar to force a re-check.

#### Important:

Errors have been grouped by category to help districts identify and address errors in the report. Correction of certain errors often eliminates numerous errors in other ca

Next Step

- · Errors By Category
- Waivers
- Errors By Fund
- <u>All Errors</u>
- Actions
- · View All Data
- · Addenda
- · Search for Accounts
- Enter Data
- Delete and Start Over
- <u>Backup Data</u>
- <u>Run Edits</u>
- <u>Copy to 1505AC</u>
- Print Report (PDF)

#### Supporting Info

- <u>Audit Trail</u>
- <u>Debt Summary</u>
- PI-1500 Contacts
- Contact History

#### Help & Information

- On Record @ DPI
- Workbooks
- <u>WUFAR</u>
- SFS Consultants

### Go To

- All Annual Reports
- <u>District Home</u>

#### Rejected Accounts (0) Unauthorized Account Errors (6) Fund 41 Errors (6)

Account Usage Errors

Fund 46 Errors (0) Fund 73 Errors (0) Negative Amount Errors (0)

### DPI Amount Errors

<u>Certified Amount Errors</u> (0) <u>Tax Levy Errors</u> (4)

#### **Balance Errors**

Beginning Balance Errors (13) Beginning Fund Equity Errors (1) Ending Fund Equity Errors (2) Fund Out-of-Balance Errors (7) Negative Fund Equity Errors (0) Elderly Food Service Errors (0)

### OPEB Errors

OPEB Benefits Error (0) OPEB Contribution Error (0) Transfer Errors <u>Due To / Due From Errors</u> (0) <u>Fund Transfer Errors</u> (3) Residual Balance Transfer Errors (1)

#### Long-Term Debt Errors Refinancing Errors (0) Debt Schedule Variances (6) Long-Term Debt Errors (0)

Aids Register Errors Aid Payment Errors (7) Aid Pay Recon Errors (5)

#### Other Errors

<u>PI-1506-AC Errors</u> (22) <u>PI-1506-FB Errors</u> (11) <u>PI-1505-SE Errors</u> (66) <u>PI-1505-SE WI Act 221 Errors</u> (0)

Interest Allocation Errors (1) Payable Errors (0) Receivable Errors (0) Addenda Still Needed (19)

Change District

# **Grant Aid Amounts and Receivables**

### If the cash from a grant reimbursement claim won't be received by the district until AFTER the start of the new fiscal year, a grant receivable for the just-completed fiscal year needs to be booked in the ledger.

In accrual accounting, revenue is booked in the fiscal year in which it is earned. The grant expenditure occurred in the just-ended fiscal year, so the district "earned" the revenue in the just-ended fiscal year; however, since the actual cash will not come until the "new" fiscal year, a receivable is used to account for the expected cash.

# **Expected Value for Source 751**

### **Aid Payments Reconciliation Error**

Target from aids register\$294,803.60

Ending Balance 10B 715000 002 Receivable plus \$115,961.15 that will show up on next year's Aids Register

Beginning Balance 10B 715000 001less\$170,661.80Receivable 7/17/2017 payments

Calculated Expected Value source 751

\$240,102.95

Value Reported for source 751

\$240,102.95

### **Due from Government**

### **Explain beginning**

### balance

### Explanation for 10B-715000-001

Account 10B-715000-001 Due From Other Governments has an amount of \$595,255.82.

Balances have been prepopulated based on the amount the district reported in last year's Annu expected, please report the correct amount received. The difference should be reclassified to "C

Please identify the source of these receivables:

Line	Account or Item Description	Amount
1.	Due from Local Governments	0.00
2.	Due from Wisconsin School Districts	0.00
3.	Due from Counties	0.00
4.	Due from CESA's	0.00
5.	Due from State: Source 630 (Special Project Grants)	0.00
6.	Due from State: Other	0.00
7.	Due from Federal: Source 713 (Voc Ed Aid)	0.00
8.	Due from Federal: Source 730 (Special Project Aid)	0.00
9.	Due from Federal: Source 751 (Title I)	170,661.80
10.	Due from Federal: Source 752 (Title V-A)	0.00
11.	Due from Federal: Other	0.00
12.	Other source	0.00
	Total:	0.00

# **Aids Register**

						-		
Title I A CFDA/§: 84.010								
03/08/2018	03/19/2018	SAFA0308180938489710	751	141	241	Payment		12,244.71
03/08/2018	03/19/2018	SAFA0308180938495445	751	141	241	Payment		111,474.48
08/02/2017	08/14/2017	00089706	751	141	241	Payment Due	From	422.61
07/10/2017	07/17/2017	00086167	751	141	241	Payment (Rece	ivable)	170,661.80
						Program To	tal:	294,803.60

Aids Register value for Source 751

### **Due from Government**

### **Explain ending balance**

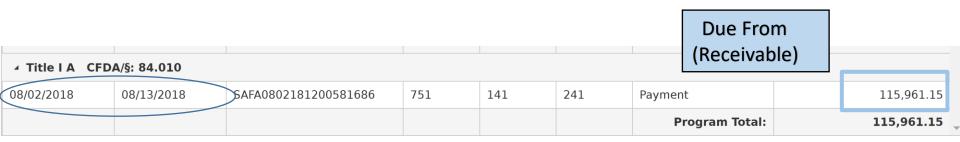
### Explanation for 10B-715000-002

Account 10B-715000-002 Due From Other Governments has an amount of \$181,344.61.

Please identify the source of these receivables:

Line	Account or Item Description	Amount		
1.	Due from Local Governments	0.0		
2.	Due from Wisconsin School Districts	0.00		
3.	Due from Counties	0.00		
4.	Due from CESA's	0.00		
5.	Due from State: Source 630 (Special Project Grants)	44,838.77		
6.	Due from State: Other	4,980.28		
7.	Due from Federal: Source 713 (Voc Ed Aid)	0.00		
8.	Due from Federal: Source 730 (Special Project Aid)	15.564.41		
9.	Due from Federal: Source 751 (Title I)	115,961.15		
10.	Due from Federal: Source 752 (Title V-A)	0.00		
11.	Due from Federal: Other	0.00		
12.	Other source	0.00		
	Total:	181,344.61		





# **Aid Payment Reconciliation Error**

### **Aid Payments Reconciliation Errors**

There are 5 aid payments reconciliation errors.

**IMPORTANT: Before** tackling this error, be sure to complete the <u>Addenda</u> regarding receivable function 715000 "Due from Other Governments" (listed as Addenda 53 on the <u>Addenda</u> page).

### See <u>How to Fix Aid Payment Reconciliation Errors</u>.

Description	Expected Aid Revenue Received	Reported Aid Revenue Received	
Due From Federal: Source 751 (Title I)	Aid Payments from DPI Add Ending Receivables	10 R 751 294,803.60 27 R 751 80 R 751	<b>\$240,102.95</b> 0.00 0.00
	Fund 10 Fund 27 Subtract Beginning Receivables	115,961.15 0.00	\$240,102.95
	Fund 10 Fund 27 Total:	170,661.80 0.00 \$240,102.95	
		÷	

# **The 4 Most Problematic SAFR Edits**

- Rejected Accounts
- DPI Certified Amounts "On Record"
- Receivables, Grants, Aids Register, and Related Revenues

# • 08B Long-Term Obligations (Debt Payments & Debt Tables)

# **Long Term Debt Errors**



### **Errors by Category**

#### Important:

**Errors in Your Data** 

 Next Step Errors By Category

Waivers

Errors By Fund

All Errors

#### Actions

View All Data

- Addenda
- Search for Accounts
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### Supporting Info

- Audit Trail
- Debt Summarv
- PI-1500 Contacts
- Contact History

### Help & Information

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- Workbooks
- WUFAR
- SFS Consultants

### Go To

All Appual Departs

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**DPI Amount Errors** Certified Amount Errors (0) Tax Levy Errors (4)

#### Balance Errors

Beginning Balance Errors (13) Beginning Fund Equity Errors (1) Ending Fund Equity Errors (2) Fund Out-of-Balance Errors (7) Negative Fund Equity Errors (0) Elderly Food Service Errors (0)

### **OPEB Errors**

OPEB Benefits Error (0) OPEB Contribution Error (0)

#### Transfer Frrors

Due To / Due From Errors (0) Fund Transfer Errors (3) Residual Balance Transfer Errors (1)

Long-Term Debt Errors Refinancing Errors (0) Debt Schedule Variances (6) Long-Term Debt Errors (0)

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### Other Errors

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Interest Allocation Errors (1) Pavable Errors (0) Deceivable Errore (0)

# **Long Term Debt Errors**



### Delavan-Darien (1380)

Financial Data Home > All Annual Reports > FY 20

### Long-Term Debt Errors

There is 1 long-term debt error.

Long-Term Notes Pavable

Errors in Your Data

- Next Step
- Errors By Category
- Waivers
- Errors By Fund
- All Errors

### The reported ending balance does not equal the

The ending balance for long term debt accounts r second column. See How to Fix a Long Term Debt

For important details of how data on your debt se

Description

### Actions

- View All Data
- Addenda
- Search for Accounts
- Enter Data
- Delete and Start Over
- Backup Data
- Run Edits
- Copy to 1505AC Print Report (PDF)

### Supporting Info

- Audit Trail Debt Summary
- Contact History

#### Help & Information On Record @ DPI

Workbooks WUFAR SFS Consultants

District Home

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# **DEBT SUMMARY will show you the**

### district information reported in the

### **Debt Tables**

### (Recall that you are required to report to **DPI the issuance of debt within 10 days)**

# **Long Term Debt Errors**

### **Debt Schedule Variances**

• Amount reported on annual report does not equal amount reported on debt schedule

### Long-Term Debt Errors

 Beginning balance plus revenues minus expenditures must equal ending balance

### **WUFAR Resources**

- WUFAR PDF Format for Printing
- Balance Sheet Account Classifications
- Revenue Account Classifications
- Expenditure Account Classifications
- Fund 27 Matrix

dpi.wi.gov/sfs/finances/wufar/overview

# **Contacting the SFS Team**

- Email: <u>dpifin@dpi.wi.gov</u>
- Phone: (608) 267-9114
- Web: <u>dpi.wi.gov/sfs</u>

Team Directory:

dpi.wi.gov/sfs/communications/staff-directory