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

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

Vocabulary

PI 401

Ledger

Grant Receivables

Beginning Balance

Reconciliation

SAFR

EOY Adjusting Entries

Debits = Credits

Aids Register Amount

WUFAR Matrix

Rejected Account

Edits

Due from

Due to

Cents vs No Cents

DPI On the Record

Debt Tables
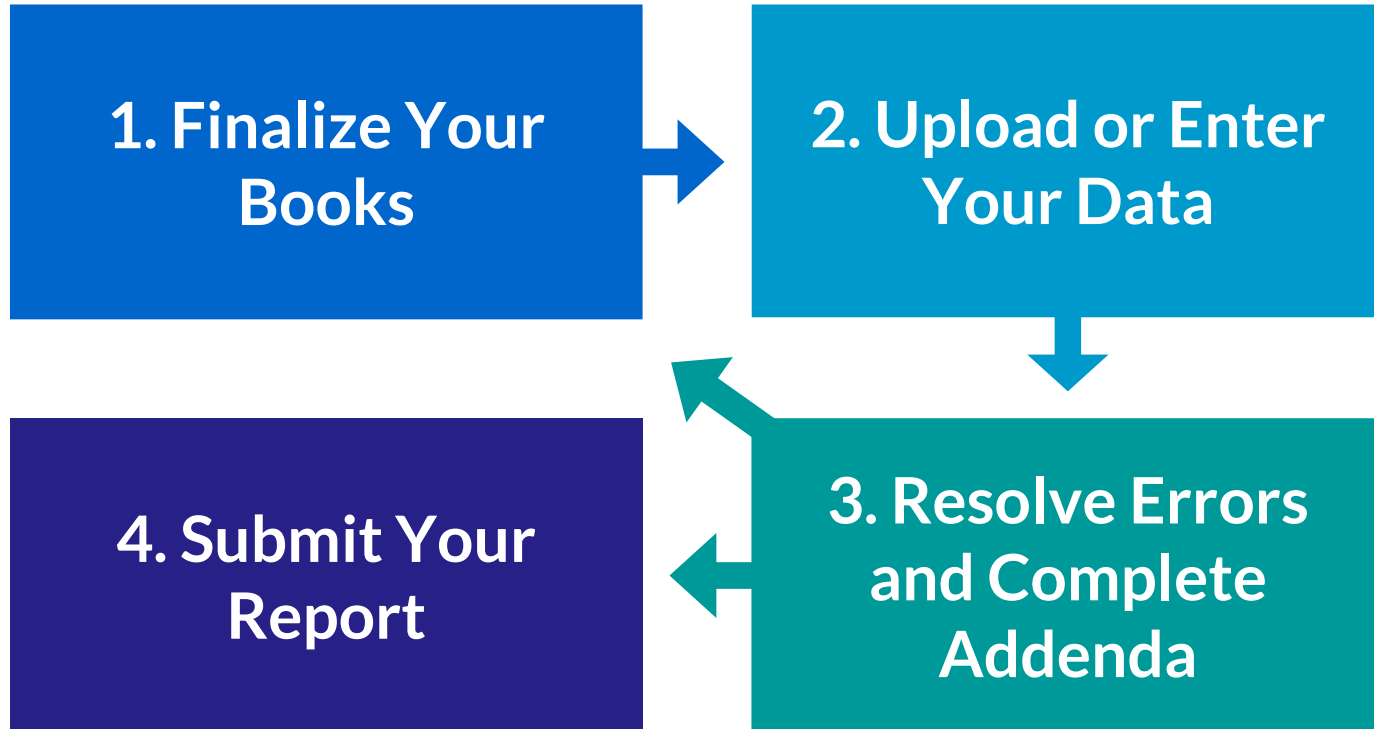
Tax Levy

Trial Balance

Inter-fund Transfer

Fund Equity Accounts

08B Long-term Debt Obligations

[We Hope You Started] Early

1. **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

2. Upload or Enter Your Data

3. Resolve Errors and Complete Addenda

4. Submit Your Report

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:

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 📄

6/17 ACH

Debits			Credits	
1. June 18th and 25th General Aids Deposit Amount	$1,782,192.54	10.		$1,788,890.00
(Cash - Fund 10 Account 711 000)				
2. June 18th Deposit Amount - SPED Aid Held	$0.00	11. Jun		$0.00
(Cash - Fund 27 Account 711 000)		(Fund 10 S...23)		
		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 Debits	**$2,373,153.00**		**Total Credits**	**$2,373,153.00**

Total payment amount received is the total of June aid revenue (Source 615+616+621+623) plus Open Enrollment tuition revenue (Source 345) less Open

Entries related to July 2018 Equalization Aid payment.

June 30, 2018 Accrual of July 2018 Delayed Equalization Aid Payment (Must be posted as a FY17-18 entry)

Debits		Credits	
28. Anticipated July Delayed Equalization Payment	$88,510.00	30. July 23rd Delayed Equalization Aid	$88,510.00
(Due from State - Fund 10 Account 715 500)		(Fund 10 Source 621)	
29. Reserve July Delayed EQ Aid to be Held	$0.00		
(Due to State - Fund 10 Account 813 500)			
Total Debits	**$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 Enrollment Expenditures Adjustment	$0.00	33. Final Open Enrollment Revenues Adjustment	$0.00
(Fund 10 Function 435 000 Object 382)		(Fund 10 Source 345)	
32. Due from State Adjustment	$0.00	34. Refund Due to State	$0.00
(Due from State - Fund 10 Account 715 500)		(Due to State - Fund 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	$88,510.00
(Cash - Fund 10 Account 711 000)		(Due from State - Fund 10 Account 715 500)	
Total Debits	**$88,510.00**	**Total Credits**	**$88,510.00**

June General Aids Payment (2021-22)

NOTE: It works the same for 2022-23!

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

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/](dpi.wi.gov/sfs/reporting/safr/annual/overview)

  [safr/annual/overview](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 General Fund		Error Messages
B	700000	001	TOTAL FUND ASSETS AT BEGINNING OF YEAR (can be found on previous year's annual report)	0.00	
B	800000	001	TOTAL FUND LIABILITIES AT BEGINNING OF YEAR (can be found on previous year's annual report)	0.00	
B	900000	001	TOTAL FUND BALANCE AT BEGINNING OF YEAR (can be found on previous year's annual report)	0.00	N
R	000000	000	TOTAL REVENUES (taken from general ledger)	0.00	
E	000000	000	TOTAL EXPENDITURES (taken from general ledger)	0.00	
B	700000	002	TOTAL FUND ASSETS AT END OF YEAR	0.00	
B	800000	002	TOTAL FUND LIABILITIES AT END OF YEAR	0.00	
B	900000	002	TOTAL FUND BALANCE AT END OF YEAR	0.00	N
					NO ERRO
			EXPECTED ENDING FUND BALANCE BASED ON DATA ENTERED=	0.00	

Starting Assets
– Starting Liabilities
= Starting Balance

Ending Assets
– Ending Liabilities
= Ending Balance

Trial Balance

Basic Accounting Equations:

			Fund 10 Trial Balance		Error Messages
			General Fund		
B	700000	001	TOTAL FUND ASSETS AT BEGINNING OF YEAR (can be found on previous year's annual report)	0.00	
B	800000	001	TOTAL FUND LIABILITIES AT BEGINNING OF YEAR (can be found on previous year's annual report)	0.00	
B	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	
E	000000	000	TOTAL EXPENDITURES (taken from general ledger)	0.00	
B	700000	002	TOTAL FUND ASSETS AT END OF YEAR	0.00	
B	800000	002	TOTAL FUND LIABILITIES AT END OF YEAR	0.00	
B	900000	002	TOTAL FUND BALANCE AT END OF YEAR	0.00	NO ERROR
			EXPECTED ENDING FUND BALANCE BASED ON DATA ENTERED=	0.00	

Starting Balance
+ Total Revenues
– Total Expenditures
= Ending Balance

Long Term Debt

Long Term Notes

Long Term Notes	Issue Date	Final Payment Date	Balance July 1	New Debt Incurred	Principal Payments Made	Principal Refinanced	Adjustments (+ or -)	Balance June 30
								$ -
								$ -
								$
								$
								$ -
								$ -
								$ -

Insert Additional Rows Above This Line - COPY FORMULA IN COLUMN I TO INSERTED ROW

Total Long Term Notes	$ -	$ -	$ -	$ -	$ -	$ -
SAFR Entry Account	08 B 842100 001					08 B 842100 002

Reconciliation with Ledger Entries

Enter Amounts Pertaining to Long Term Notes From Ledger Accounts

Long Term Notes		Debt Additions	Debt 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 Reductions Per Ledger			$ -
Total Long-Term Note Reductions Per Amortization Schedules			$ -
Variance			$ -
Error Message			

Data from your Debt Schedule

Data from your Ledger

Viewing Your Debt Schedule

Viewing Your Debt Schedule

	Bond Issue	39	281	05/23/2002	04/01/2017	$6,500,000.00	$0.00	View
	Bond Issue	39	281	01/15/2004	04/01/2014	$6,875,000.00	$0.00	View
MS Bond Refinance 1999	Bond Issue	39	281	05/01/2008	03/31/2013	$2,795,000.00	$0.00	View
Refunding Bonds	Bond Issue	39	281	02/01/2012	04/01/2017	$6,150,000.00	$0.00	View
11/8/16 Referendum GORB	Bond Issue	39	281	03/01/2017	03/01/2037	$9,905,000.00	$9,905,000.00	View
11/8/16 Referendum GOSBIB	Bond Issue	39	281	05/30/2017	03/01/2030	$12,010,000.00	$11,090,000.00	View
	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	View

Add New Issue

| | Bond Issue | 39 | 281 | 02/11/2011 | 03/31/2013 | $3,770,000.00 | $0.00 | View |

Debt Schedule to Workbook

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 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

Debt Schedule to Workbook

2017-18 Report

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

ENTER INFORMATION FROM DEBT PAYMENT AMORTIZATION SCHEDULES INSERT ADDITIONAL ROWS AS NEEDED

Start payment
Principal Paym

State Trust Fund

State Trust Fund Loans	Issue Date	Final Payment Date	Balance July 1	New Debt Incurred	Principal Payments Made	Principal Refinanced	Adjustments (+ or -)	Balance June 30
Smart Lab	1/24/2018	3/15/2022	$ -	$ 58,000.00	$ -	$ -	$ -	$ 58,000.00
2019 Ja								$ -
								$ -
								$ -
								$ -
								$ -
								$ -

Reconciliation with Ledger Entries

Enter Amounts Pertaining to State Trust Fund Loans From Ledger Accounts

TO INSERTED ROW

State Trust Fund Loans		Debt Additions	Debt Reductions	)0.00	$ -	$ -	$ -	$ 58,000.00
10 R 000 000 874	LONG-TERM DEBT PROCEEDS - STATE TRUST FD LOANS							08 B 842200 002
38 R 000 000 874	LONG-TERM DEBT PROCEEDS - STATE TRUST FD LOANS				0.00	0.00	29,977.85	
39 R 000 000 874	LONG-TERM DEBT PROCEEDS - STATE TRUST FD LOANS							
49 R 000 000 874	LONG-TERM DEBT PROCEEDS - STATE TRUST FD LOANS	$ 58,000.00						
Total State Trust Fund Loan Additions Per Ledger		$ 58,000.00			0.00	0.00	15,210.44	
Total State Fund Loan Additions Per Amortization Schedules		$ 58,000.00						
Variance		$ -						

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

Debt Schedule to Workbook

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]

2018-19 Report

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

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 |

State Trust Fund Loans	Issue Date	Final Payment Date	Balance July 1	New Debt Incurred	Principal Payments Made	Principal Refinanced	Adjustments (+ or -)	Balance June 30		
Smart Lab	1/24/2018	3/15/2022	$ 58,000.00	$ -	$ 13,688.39	$ -	$ -	$ 44,311.61	0.00	29,977.85
								$ -		
								$ -	0.00	15,210.44
								$ -		
								$ -		
								$ -	0.00	15,210.44
								$ -		

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 | | |
| SAFR Entry Account | | | 08 B 842200 001 | | | | | 08 B 842200 002 | 0.00 | 0.00 |

Debt Schedule to Workbook

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

2018-19 Report

Period	Last Principal Balance	Principal Payment Schedule
2019 January - June	58,000.00	13,688

Reconciliation with Ledger Entries

Enter Amounts Pertaining to State Trust Fund Loans From Ledger Accounts

State Trust Fund Loans		Debt Additions	Debt Reductions
10 R 000 000 874	LONG-TERM DEBT PROCEEDS - STATE TRUST FD LOANS		
38 R 000 000 874	LONG-TERM DEBT PROCEEDS - STATE TRUST FD LOANS		
39 R 000 000 874	LONG-TERM DEBT PROCEEDS - STATE TRUST FD LOANS		
49 R 000 000 874	LONG-TERM DEBT PROCEEDS - STATE TRUST FD LOANS		
Total State Trust Fund Loan Additions Per Ledger			
Total State Fund Loan Additions Per Amortization Schedules		$ -	
Variance		$ -	
Error Message			
38 E 281000 674	STATE TRUST FUND LOAN PRINCIPAL		$ 13,688.39
38 E 282000 674	STATE TRUST FUND LOAN PRINCIPAL		
38 E 283000 674	STATE TRUST FUND LOAN PRINCIPAL		
38 E 289000 674	STATE TRUST FUND LOAN PRINCIPAL		
39 E 281000 674	STATE TRUST FUND LOAN PRINCIPAL		
39 E 282000 674	STATE TRUST FUND LOAN PRINCIPAL		
39 E 283000 674	STATE TRUST FUND LOAN PRINCIPAL		
39 E 289000 674	STATE TRUST FUND LOAN PRINCIPAL		
Total State Fund Loan Reductions Per Ledger			$ 13,688.39
Total State Trust Fund Loan Reductions Per Amortization Schedules			$ 13,688.39
Variance			$ -
Error Message			

ENTER INFORMATION FROM DEBT PAYMENT AMORTIZATION SCHEDULES INSERT ADDITIONAL

State Trust Fund

State Trust Fund Loans	Issue Date	Final Payment Date	Balance July 1	New Debt Incurred	Principal Payments Made	R
Smart Lab	1/24/2018	3/15/2022	$ 58,000.00	$ -	$ 13,688.39	$
					$ -	
					$ -	
				0.00	15,210.44	

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		

Debt Schedule to Workbook

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]

2019-20 Report

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

Debt Schedule to Workbook

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]

2020-21 Report

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

Transfers

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 YEAR END. CHANGE TRANSFER TO BRING BALANCE TO ZERO			← **ERROR**		

Transfers

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	250000	=	10	E	411000	827	AMOUNT IN FUND 10 TRANSFERRED TO FUND 27	250000	0
				ENTER REMAINING BALANCE IN FUND 27 AFTER TRANSFER FROM FUND 10	0								

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

All Fund amounts due from Other Funds at Beginning of Year -(see instructions regarding 714 000)					MUST EQUAL	The Amount in Other Funds Due to All Funds at Beginning of Year					AMOUNT
10	B	714000	001	AMOUNT IN FUND 10 DUE FROM OTHER FUNDS		10	B	812000	001	AMOUNT IN FUND 10 DUE TO OTHER FUNDS	
21	B	714000	001	AMOUNT IN FUND 21 DUE FROM OTHER FUNDS		21	B	812000	001	AMOUNT IN FUND 21 DUE TO OTHER FUNDS	
23	B	714000	001	AMOUNT IN FUND 23 DUE FROM OTHER FUNDS		23	B	812000	001	AMOUNT IN FUND 23 DUE TO OTHER FUNDS	
27	B	714000	001	AMOUNT IN FUND 27 DUE FROM OTHER FUNDS		27	B	812000	001	AMOUNT IN FUND 27 DUE TO OTHER FUNDS	
29	B	714000	001	AMOUNT IN FUND 29 DUE FROM OTHER FUNDS		29	B	812000	001	AMOUNT IN FUND 29 DUE TO OTHER FUNDS	
38	B	714000	001	AMOUNT IN FUND 38 DUE FROM OTHER FUNDS		38	B	812000	001	AMOUNT IN FUND 38 DUE TO OTHER FUNDS	
39	B	714000	001	AMOUNT IN FUND 39 DUE FROM OTHER FUNDS		39	B	812000	001	AMOUNT IN FUND 39 DUE TO OTHER FUNDS	
41	B	714000	001	AMOUNT IN FUND 41 DUE FROM OTHER FUNDS		41	B	812000	001	AMOUNT IN FUND 41 DUE TO OTHER FUNDS	
46	B	714000	001	AMOUNT IN FUND 46 DUE FROM OTHER FUNDS		46	B			NOT ALLOWED	
48	B	714000	001	AMOUNT IN FUND 48 DUE FROM OTHER FUNDS		48	B	812000	001	AMOUNT IN FUND 48 DUE TO OTHER FUNDS	
49	B	714000	001	AMOUNT IN FUND 49 DUE FROM OTHER FUNDS		49	B	812000	001	AMOUNT IN FUND 49 DUE TO OTHER FUNDS	
50	B	714000	001	AMOUNT IN FUND 50 DUE FROM OTHER FUNDS		50	B	812000	001	AMOUNT IN FUND 50 DUE TO OTHER FUNDS	
60	B	714000	001	AMOUNT IN FUND 60 DUE FROM OTHER FUNDS		60	B	812000	001	AMOUNT IN FUND 60 DUE TO OTHER FUNDS	
72	B	714000	001	AMOUNT IN FUND 72 DUE FROM OTHER FUNDS		72	B	812000	001	AMOUNT IN FUND 72 DUE TO OTHER FUNDS	
73	B	714000	001	AMOUNT IN FUND 73 DUE FROM OTHER FUNDS		73	B	812000	001	AMOUNT IN FUND 73 DUE TO OTHER FUNDS	
76	B	714000	001	AMOUNT IN FUND 76 DUE FROM OTHER FUNDS		76	B	812000	001	AMOUNT IN FUND 76 DUE TO OTHER FUNDS	
80	B	714000	001	AMOUNT IN FUND 80 DUE FROM OTHER FUNDS		80	B	812000	001	AMOUNT IN FUND 80 DUE TO OTHER FUNDS	
91	B	714000	001	AMOUNT IN FUND 91 DUE FROM OTHER FUNDS		91	B	812000	001	AMOUNT IN FUND 91 DUE TO OTHER FUNDS	
93	B	714000	001	AMOUNT IN FUND 91 DUE FROM OTHER FUNDS		93	B	812000	001	AMOUNT IN FUND 91 DUE TO OTHER FUNDS	
99	B	714000	001	AMOUNT IN FUND 99 DUE FROM OTHER FUNDS		99	B	812000	001	AMOUNT IN FUND 99 DUE TO OTHER FUNDS	
SUM OF ALL FUND ADVANCES TO OTHER FUNDS					0	SUM OF AMOUNTS DUE TO ALL FUNDS RECORDED IN OTHER FUNDS					0

Rejected Accounts

Comparison of your ledger…

to the allowed account combinations

Rejected Accounts

The workbook includes some common reasons for rejected accounts:

Fund	Account Type	Function Balance Sheet Account	Source Object or Year	Possible Reason for Being Rejected Account
20	All	All	All	SAFR fund level data is reported at 2nd digit, i.e. Fund 21, 23, 27, 29. 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.
40	All	All	All	SAFR fund level data is reported at 2nd digit, i.e. Fund 41, 46, 48, 49. If district ledger has Funds 42, 43, 44, 45, 47, they are to be reported as part of Fund 49.
60	All	All	All	SAFR data not reported on Budget Report, Assets (700 000 accounts) and Liabilities (800 000 accounts) reported in Annual Report.
71	All	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	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.
90	All	All	All	SAFR fund level data is reported at 2nd digit, i.e. Fund 91, 93, 99. If district ledger has Funds 92, 94, 95, 96, 97, 98 they are to be reported as part of Fund 99.
All	B	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	B	9XX XXX	001/002	SAFR fund balance data is at 3rd, 4th or 5th digit level, dependent on fund.
All	B	991 000	2	SAFR data for Residual Transfer Out is Function E 419 000.
All	B	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.
All	E	222 000	43X	"Instructional Media" report at totaled at 430 level under SAFR. Note that three digit detail 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	0	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	8XX	SAFR data for Transfer Functions is a 3rd digit level, i.e. 411 000, 418 000.
All	E	480 000	8XX	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.
80	E	100 000	XXX	Use 310 000 if Adult Education, 390 000 for other Community Service activities other than supporting services.

Important Note

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**

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

· Change District

Related Links
· All-District Reports
· SFS Data Warehouse

W3C HTML 4.01

	10B-813000	Due to Other Governments	31,212.11	6,635.00
		Total Liabilities (800000)	6,243,360.32	4,520,288.98
900000 Fund Equity				
	10B-939900	Unassigned Fund Balance	6,145,388.08	4,498,225.08
		Total Fund Equity (900000)	6,145,388.08	4,498,225.08

Go to Top

Fund 10 Revenues

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
	10R-000000-244	Payments for Services Provided Local Governments	34,123.25
		Total Payments For Services (240)	34,123.25
	10R-000000-262	Supply Resale	4,841.84
		Total Non-Capital Sales (260)	4,841.84
	10R-000000-271	School Co-Curricular Admissions	25,783.60
	10R-000000-279	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
	10R-000000-292	Student Fees	116,293.11
	10R-000000-293	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 Wisconsin**	
	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)

Account: [   ] [Search]

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

Jump down to:

▼ Errors
▼ Addenda
▼ Audit History
▼ WUFAR Outline

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

Errors
No errors found for account 10R-000000-297

Go to Top

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

41

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

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.

Errors in Your Data
· 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
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· Workbooks
· WUFAR
· SFS Consultants

Go To
· All Annual Reports
· District Home

· Change District

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)

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

Multiple Accounts

Errors In Your Data
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Related Links
· All-District Reports
· SFS Data Warehouse

W3C HTML 4.01

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

Account	Description	New Amount
10R-000000-211	Current Property Tax Levy	14,102,044.00
10R-000000-212	Levy for Personal Property Tax Chargebacks	0.00
10R-000000-213	Mobile Home Fees (taxes)	42,586.23
10R-000000-219	Other Taxes	25.00
10R-000000-241	General Tuition - Individual Paid	0.00
10R-000000-242	General Tuition - Private Agency Paid	0.00
10R-000000-244	Payments for Services Provided Local Governments	34,125.42
10R-000000-248	Transportation Fees - Individual Paid	0.00
10R-000000-249	Transportation Fees - Private Agency Paid	0.00
10R-000000-262	Supply Resale	3,670.50
10R-000000-263	Educational Program Sales	0.00
10R-000000-264	Non-Capital Surplus Property Sales	0.00
10R-000000-271	School Co-Curricular Admissions	22,391.42
10R-000000-279	Other School Activity Income	790.00
10R-000000-280	Earnings - Investments	3,120.40
10R-000000-291	Gifts, Fundraising, Contributions and Development	26,000,000.00
10R-000000-292	Student Fees	119,690.64
10R-000000-293	Rentals	6,911.00
10R-000000-294	Textbook Revenue	0.00
10R-000000-295	Summer School Revenue	0.00
10R-000000-341	Non-Open Enrollment General Tuition From Wisconsin School Districts	0.00

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

After Loading - View All Data

Review LEFT Menu Choices

Confirm fund balances, revenues, and expenses match ledger

3. Resolve Errors and Complete Addenda

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

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- Change District

Errors by Category

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

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.

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)

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

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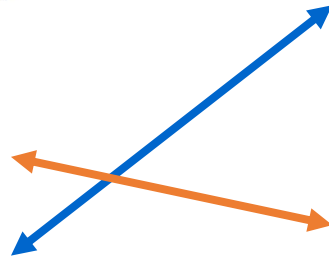Debt Schedule Variances (**6**)
Long-Term Debt Errors (0)

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**)

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

Complete Addenda

Delavan-Darien (1380)

Account: [_____] [Search]

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

Addenda

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

Fund 10 Addenda

Account	Description	Amount	Addendum	Complete?
10B-715000-001	Due From Other Governments	513,700.20	Addendum A53	
10B-715000-002	Due From Other Governments	783,461.36	Addendum A53	
10B-816900-002	Other Deferred Revenue	8,000.00	Addendum A6	
10E-222000-430	Instructional Media/Computer Equipment	67,221.91	Addendum A82	
10E-492000-972	Property Tax Chargeback and Equalization Aid Repayments	251,002.28	Addendum A25	
10R-000000-213	Mobile Home Fees (taxes)	39,878.10	Addendum A35	
10R-000000-660	State Revenue Through Local Governments	14,027.03	Addendum A79	
10R-000000-971	Refund of Prior Year Expenses (ex. Insurance, CESA, Microsoft Settlement, Workers Comp Dividends)	97,580.14	Addendum A23	
	Instructional Media/Computer Equipment		Addendum A82	

Rows: 9

Go to Top

Fund 27 Addenda

Account	Description	Amount	Addendum	Complete?
27B-715000-001	Due From Other Governments	43,874.6	Addendum A53	
27B-715000-002	Due From Other Governments	173,788.8	Addendum A53	

Rows: 2

Go to Top

Fund 38 Addenda

Account	Description	Amount	Addendum	Complete?
	38E-492000-960 Adjustments	3,333,333.0	Addendum A61	Yes
38E-492000-969	Other Adjustments	3,333,333.0	Addendum A70	Yes
38R-419000-141	Transfer From Capital Expansion Fund	99,999.0	Addendum A45	

Rows: 3

Sidebar Navigation

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

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W3C HTML

https://uaapps5.dpi.wi.gov/safr_ro/ann_account_detail.asp?acct=6845

Complete Addenda

Wisconsin Department of Public Instruction

Baraboo (0280)

Account: [   ] [Search]

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?

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

○ Yes
○ No

[Save] [Cancel]

Errors in Your Data
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> 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!

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 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:

**If you continue to see an error ~~you~~ ~~be~~lieve you have resolved,
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PI-1505-SE WI Act 221 Errors (0)

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

Rejected Accounts

Why was the account code rejected?
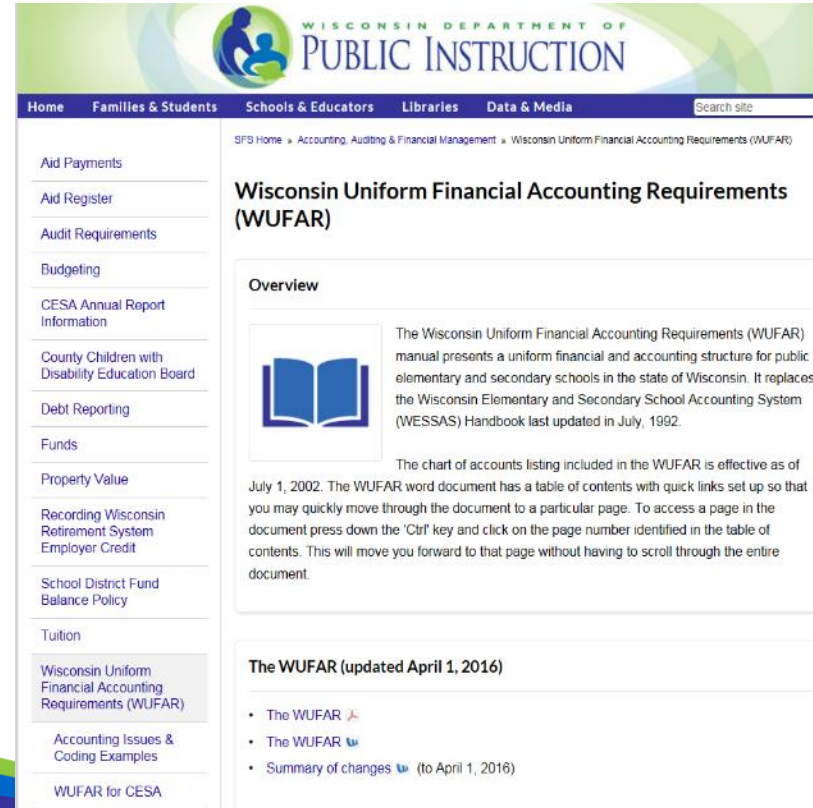
- **Rejected Object/Source**
- **Rejected Function**
- **Rejected Fund/Object/Source/Function combinations**

Rejected Account Resources

Review WUFAR Updates

October and April

Use WUFAR matrices to find "allowable" accounts.

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 # of places (up to four)

Function

Object

Fund

TYPE	WUFAR FUNCTION	WUFAR OBJECT	ACCOUNT TITLE	INSTRUCTIONAL FUNDS						TEACH FUNDS		DEBT SERVICE FUNDS		CAPITAL PROJECTS FUNDS				FOOD AND COMMUNITY SERVICE FUNDS	
				FD 10	FD 21	FD 29	FD 91	FD 99	FD 27	FD 23	FD 93	FD 38	FD 39	FD 41	FD 46	FD 48	FD 49	FD 50	FD 80
Undifferentiated Curriculum																			
E	110000	100	Salaries	X	X	X	X	X	X										
E	110000	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X										
E	110000	212	Retirement--Employer's Share	X	X	X	X	X	X										
E	110000	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X										
E	110000	219	Retirement--Other Employee Benefits	X	X	X	X	X	X										
E	110000	220	Social Security	X	X	X	X	X	X										
E	110000	230	Life Insurance	X	X	X	X	X	X										
E	110000	240	Health Insurance	X	X	X	X	X	X										
E	110000	250	Other Insurance	X	X	X	X	X	X										
E	110000	290	Other Employee Benefits	X	X	X	X	X	X										
E	110000	310	Personal Services	X	X	X	X	X											
E	110000	342	Employee Travel	X	X	X	X	X	X										
E	110000	343	Contracted Service Travel	X	X	X	X	X											
E	110000	348	Vehicle Fuel	X	X	X	X	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							X	X			
E	110000	440	Non-Capital Equipment	X	X	X	X	X							X	X			
E	110000	450	Resale Items	X	X	X	X	X											
E	110000	460	Equipment Components	X	X	X	X	X							X	X			
E	110000	470	Textbooks	X	X	X	X	X							X	X			
E	110000	490	Other Non-Capital Items	X	X	X	X	X							X	X			
E	110000	550	Equipment Additions	X	X	X	X	X		X	X				X	X			
E	110000	560	Equipment Replacement	X	X	X	X	X		X	X				X	X			
E	110000	570	Equipment Rental	X	X	X	X	X		X	X								
E	110000	940	Dues and Fees	X	X	X	X	X											
E	110000	999	Other Miscellaneous	X	X	X	X	X		X	X								
Regular Curriculum																				
E	120000	100	Salaries	X	X	X	X	X	X										
E	120000	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X										
E	120000	212	Retirement--Employer's Share	X	X	X	X	X	X										
E	120000	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X										
E	120000	219	Retirement--Other Employee Benefits	X	X	X	X	X	X										
E	120000	220	Social Security	X	X	X	X	X	X										

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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

TYPE	WUFAR FUNCTION	WUFAR OBJECT	ACCOUNT TITLE	FD 10	FD 21	FD 29	FD 91	FD 99	FD 27
Undifferentiated Curriculum									
E	110000	100	Salaries	X	X	X	X	X	X
E	110000	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X
E	110000	212	Retirement--Employer's Share	X	X	X	X	X	X
E	110000	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X
E	110000	219	Retirement--Other Employee Benefits	X	X	X	X	X	X
E	110000	220	Social Security	X	X	X	X	X	X
E	110000	230	Life Insurance	X	X	X	X	X	X
E	110000	240	Health Insurance	X	X	X	X	X	X
E	110000	250	Other Insurance	X	X	X	X	X	X
E	110000	290	Other Employee Benefits	X	X	X	X	X	X
E	110000	310	Personal Services	X	X	X	X	X	

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?

E	219000	550	Equipment Additions	^	^	^	^	^	^
E	219000	560	Equipment Replacement	X	X	X	X	X	X
E	219000	570	Equipment Rental	X	X	X	X	X	X
E	219000	940	Dues and Fees	X	X	X	X	X	X
E	219000	999	Other Miscellaneous	X	X	X	X	X	X

Direction of Improvement of Instruction

E	221100	100	Salaries	X	X	X	X	X	X
E	221100	211	Retirement--Employee's Share Paid by Employer	X	X	X	X	X	X
E	221100	212	Retirement--Employer's Share	X	X	X	X	X	X
E	221100	218	Retirement--Contribution to Employee Benefit Trust	X	X	X	X	X	X
E	221100	219	Retirement--Other Employee Benefits	X	X	X	X	X	X
E	221100	220	Social Security	X	X	X	X	X	X
E	221100	230	Life Insurance	X	X	X	X	X	X
E	221100	240	Health Insurance	X	X	X	X	X	X
E	221100	250	Other Insurance	X	X	X	X	X	X
E	221100	290	Other Employee Benefits	X	X	X	X	X	X
E	221100	310	Personal Services	X	X	X	X	X	X
E	221100	342	Employee Travel	X	X	X	X	X	X
E	221100	343	Contracted Service Travel	X	X	X	X	X	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	X
E	221100	381	Payment to Municipality	X	X	X	X	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

		Other Employee Benefits
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

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.**

Errors in Your Data
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· Errors By Category
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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**)
Equity Errors (**1**)
and 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)

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**)

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	**Description**	**Revenue Limit Worksheet Line**	**Amount**
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
Total Revenue 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	Community Service Fund Operating Levy	Line 15B	0.00
Total Certified Tax Levies:			**13,000,000.00**

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 contact us as soon as possible.

Show Data in Excel Format

▼ Tax Levies
▼ Certified Amounts
▼ Aid Payments
▼ 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 On Record @ DPI. 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 Contact DPI.

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
10R-000000-691	State Tax Exempt Computer Aid- Amount does not equal Tax Exempt Computer Aid on record at DPI	46,256.00	0.00
38R-000000-211	Current Property Tax Levy- Amount does not equal Non-Referendum Tax on record at DPI	116,780.00	0.00
39R-000000-211	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**

- **DPI Certified Amounts "On Record"**

- # Receivables, Grants, Aids Register, and Related Revenues

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

Aid Payment Errors

Errors by Category

Important:

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

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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)

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**)

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 that will show up on next year's Aids Register	plus	$115,961.15
Beginning Balance 10B 715000 001 Receivable 7/17/2017 payments	less	$170,661.80
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	422.61
07/10/2017	07/17/2017	00086167	751	141	241	Payment	170,661.80
						Program Total:	294,803.60

Due From (Receivable)

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	0.00
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)	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**

Aids Register

Title I A CFDA/§: 84.010							
08/02/2018	08/13/2018	SAFA0802181200581686	751	141	241	Payment	115,961.15
						Program Total:	115,961.15

Due From (Receivable)

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 **Addenda** regarding receivable function 715000 "Due from Other Governments" (listed as Addenda 53 on the **Addenda** page).

See **How to Fix Aid Payment Reconciliation Errors**.

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

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- **Rejected Accounts**

- **DPI Certified Amounts "On Record"**

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

Long Term Debt Errors

Errors by Category

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

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Rejected Accounts (0)
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DPI Amount Errors
Certified Amount Errors (0)
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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**)
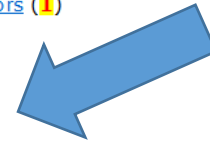Long-Term Debt Errors (0)

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)

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.

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 s

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Description
Long-Term Notes Payable

Go to Top

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: dpifin@dpi.wi.gov**

- **Phone: (608) 267-9114**

- **Web: dpi.wi.gov/sfs**

  Team Directory:

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