

# **South Carolina District Accounting Systems and Best Practices Study Committee Meeting**



# Indiana School Finance Data Story

*February 2025*

*Resultant*

# Technical Delivery Leader: Defining and Delivering the Vision



**DEBBIE DAILEY**

Resultant  
Senior Technical Solution  
Architect, Education Practice

- 13+ years of State Government experience in Indiana including 10 years in Education and 3 years in Health and Human Services
- Specializes in strategy and implementation of large scale, complex projects
- Served as Director through numerous Education initiatives including:
  - K-12 Data Warehouse DDI and M&O (CEDS aligned)
  - Data Exchange (DEX) DDI and M&O (Ed-Fi aligned)
  - Ed Data Public and Secure data portal implementation (includes access to Early Warning Indicator, Student Data Backpack, Graduates Prepared to Succeed, Digital Equity Dashboards, and more)
  - Cross Agency data integrations
- Led Project Outcome Management Office at IDOE providing oversight and project intervention for both technical and non-technical projects across the agency



# Our education practice is made up of practitioners with over 400 years of combined experience





- Our practice includes experts across the entire education continuum (early care and education, K12, and postsecondary) who have been educators, administrators, state agency leaders, edtech specialists, and researchers.
- Today, we have engagements in over a half dozen states as trusted partners working closely with executive agency leaders.
- Our practice collaborates closely with our other market verticals: Workforce and Economic Development, Health and Human Services, and Public Safety.
- We excel at leveraging data and technology to improve agency programs and customer services and, more importantly, increase constituents' economic mobility and educational attainment.



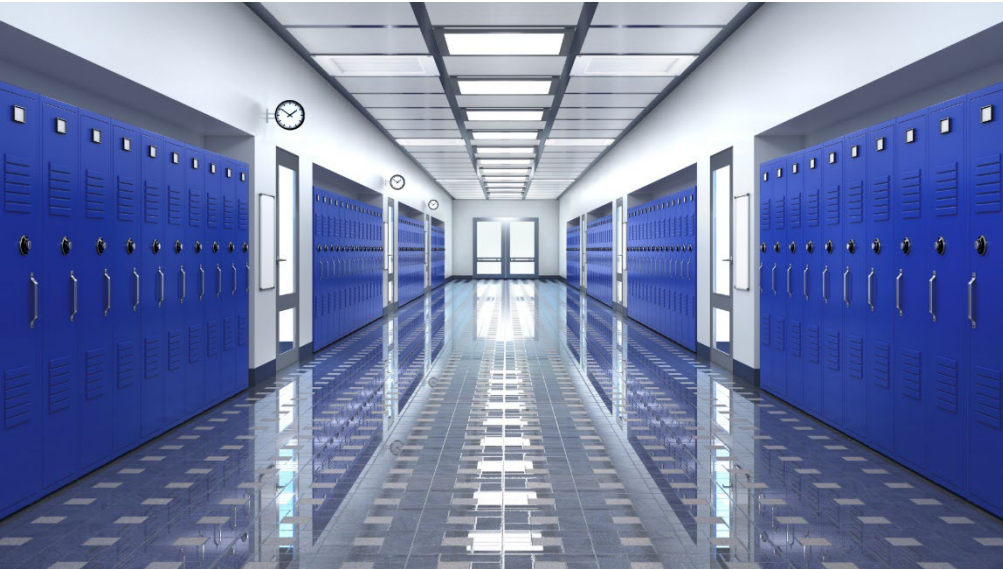
# Discussion Overview

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-  IDOE Data Standard Adoption
-  IDOE School Finance Data Status
-  Statewide K-12 Data Governance
-  Statewide School Finance Data Impact



# Indiana Department of Education implemented a state-wide Ed-Fi modernization effort, forever changing the data dynamic in Indiana



**May 2018:** State announces LINK Initiative and the adoption of Ed-Fi with initial goal to replace file-based student and staff data transfer through STN App Center.

**July 2021:** IDOE's Ed-Fi solution Data Exchange (DEX) becomes State's source of truth for student and staff data sets; focus on stabilization, continuous improvement, and expanded use.

**August 2024:** IDOE Office of School Finance announces new project to transition school financial data collection from file-based to integrated transfer through DEX and Ed-Fi Finance Domain; target go-live Summer 2025.

# Implementation of School Finance in the IDOE Data Exchange is expected to increase accuracy and efficiency



More **accurate** and **timely**  
data

**Enhanced access**  
to reporting and  
data validation.

**Reduced** data  
redundancy.

The Indiana Department of Education (IDOE) launched a new project focused on collecting school financial data in the Data Exchange (DEX) system. This initiative will allow IDOE's School Finance Team to collect Form 9 financial data from local education agency (LEA) business managers more accurately and efficiently with minimal manual intervention. Please note that the changes are to the data collection process and will include minimal modifications to the current Form 9 application.

With the introduction of the School Finance data model in DEX, finance systems will connect to the IDOE Data Exchange to publish data through an Application Programming Interface (API).





| State of Indiana

## Indiana is addressing the intricacies of school finance data through governance and best-practice

- Indiana strives to improve decision-making and transparency in education through data best-practices.
- Several State agencies require data from LEAs to fulfill their responsibilities.
- Complexity in school finance data includes multiple agency owners, governance practices, and processes for reporting data to state agencies.
- Indiana has established a cross-agency K-12 Data Governance Team to address practices in collecting data from school districts to improve efficiency and accuracy.

### Key Owners for School Finance Data

- **State Board of Accounts (SBOA)**
  - Audit responsibilities
  - Collects school finance data including district engagement data
- **Indiana Department of Education (IDOE)**
  - Extensive data responsibilities
  - Collects school finance data including actual expenditures, indirect costs, and more.
- **Department of Local Government Finance (DLGF)**
  - Directs implementation of state's property tax system.
  - Collects school finance data from district regarding budgeting including projected revenue and spend





## Indiana K-12 Data Governance Comprehensive Plan was published by a cross-agency team to reduce redundant data reporting by school districts



- Established by the Indiana General Assembly, the K-12 Data Governance Team has tasked in preparing a report to streamline the data collection process by state agencies
- The K-12 Data Governance Comprehensive Plan:
  - Details current state; including entities, data and challenges
  - Includes stakeholder input
  - Defines a collection inventory
  - Provides recommendations for efficiencies
- Creates an actionable plan for collaboration and modernizing data collection across agencies

# Statewide K-12 Data Governance plan identifies focus areas for improvements in school finance data



**Data Governance:** Promotes efficient use of data through cross-agency data governance practices including leveraging a data collection inventory and data catalog to ensure data collection is not duplicated.



**Data Automation and Integration:** Recommends streamlining processes and increasing data frequency through the expanded use of Ed-Fi data standard and API for existing processes.



**Aligned Chart of Accounts:** Acknowledges current mis-alignment between agencies; notes exploratory path to an actionable plan for aligning financial reporting standards.

# Reference Documentation



## — Indiana Department of Education Data Exchange:

- Resource catalog
- <https://www.in.gov/doe/it/link-initiative/data-exchange/>

## — School Finance Implementation Announcement:

- Announced via IDOE Weekly Update newsletter.
- <https://www.in.gov/doe/files/8-9-24.pdf>

## — Indiana K-12 Data Governance Comprehensive Plan:

- Released via Indiana General Assembly Agency reports.
- [https://iga.in.gov/publications/agency\\_report/2024%20-%20Indiana%20K-12%20Data%20Governance%20Comprehensive%20Plan.pdf](https://iga.in.gov/publications/agency_report/2024%20-%20Indiana%20K-12%20Data%20Governance%20Comprehensive%20Plan.pdf)

# Thanks for your time today

**RESULTANT**

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WISCONSIN DEPARTMENT OF  
**Public Instruction**

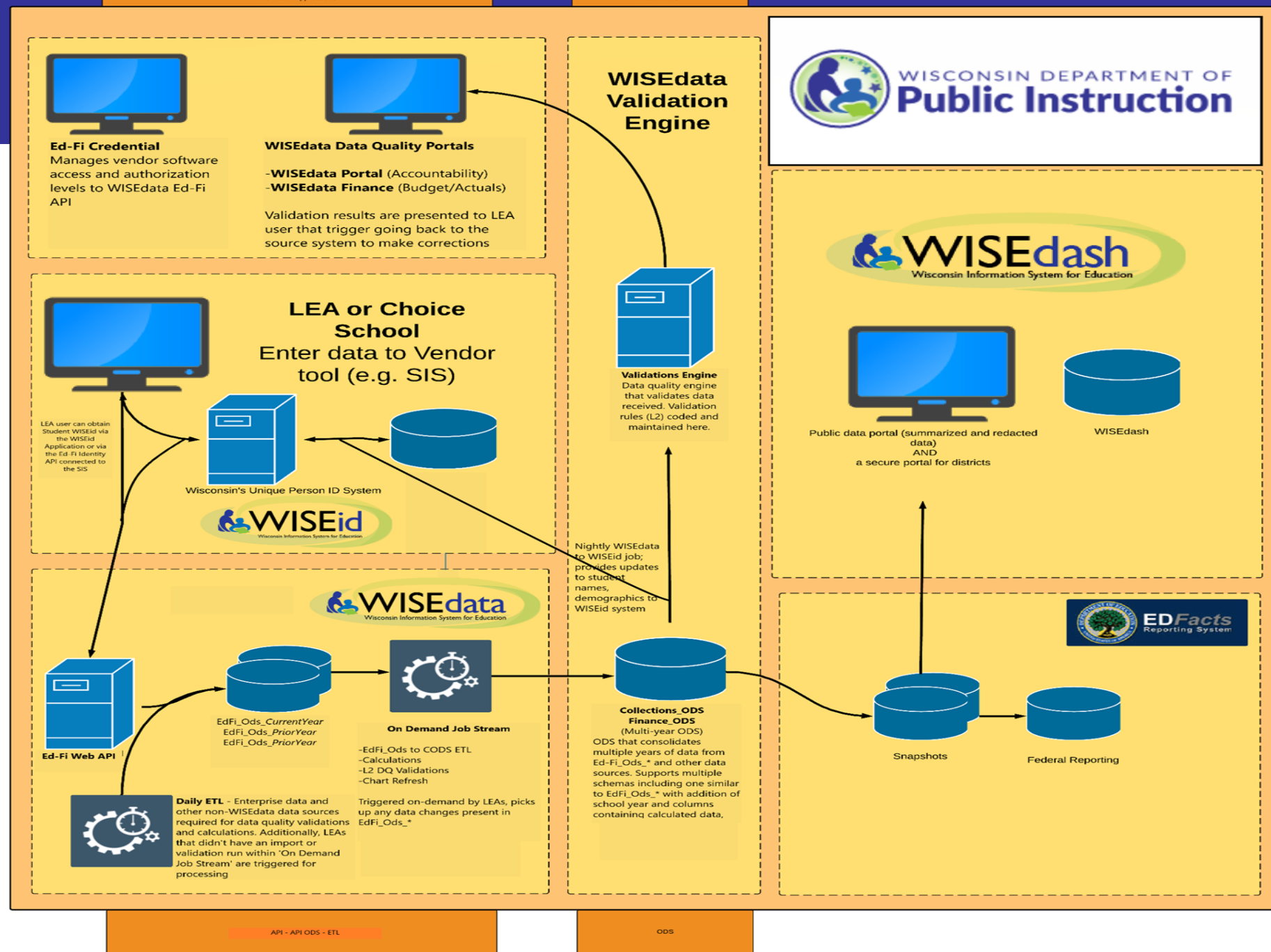
# What is WISEdata Finance?

- Wisconsin DPI's secure application to accept the submission of financial data from LEAs' financial systems
- Data is sent directly to WISEdata Finance (WDF) via the Ed-Fi API from the LEA's system nightly
- Financial data is collected to meet reporting requirements and calculate state aid payments.



# What is WISEdata Finance?

- LEAs use finance vendors pull the current Wisconsin Uniform Financial Accounting Requirements (WUFAR) Chart of Accounts (COA) from DPI
- District crosswalks ledger to a Local COA in WUFAR and pushes data to WDF
- The Local detail COA rolls up to the required DPI COA level
- District pushes financial data as three sets of data: Local Accounts, Budget Amounts and Actual Amounts



# Mindset Shift: WISEdata Finance

Data submissions in WISEdata Finance are point-in-time looks, and it helps to think about data validations more as bringing issues to your attention than giving you a list of errors to clear

“Doing the report”  
will mean pushing  
clean data

Fixing your books and  
pushing that data to  
WDF is how you fix  
your reporting

The screenshot displays the WISEdata Finance web application interface. The top navigation bar includes links for Home, Validation Messages, Data Reviews, Account Reviews, and Admin, along with a user profile for Daniel B (Independence Sch Dist). The main content area features an 'Alerts' section with a 'School Year: 2021' filter. A high-priority alert titled 'Open Beta Testing' is shown, stating that data submitted for the 2021 school year (FY 2020-21) will be considered test data. Below the alerts, a 'Validation Message Summary' table compares validation counts for the 2020-2021 and 2019-2020 school years. The table shows zero validation counts for 2020-2021 across all categories, while 2019-2020 had 111 Data Format L2, 2 Budget L2, and 16 Actual L2 validation counts. The bottom section, 'Data Pipeline Status', shows selected school years (2020-2021 and 2019-2020) and a vendor communication status table.

	2020 - 2021	2019 - 2020
Data Format L2 Validation Count	0	111
Data Format L2 Validation Count	28	0
Budget L2 Validation Count	0	2
Budget L2 Validation Count	1	0
Actual L2 Validation Count	0	16

# Why WISEdata Finance and WiSFiP

- Transparency and improved access to data
- Updated processes
- Real time information
- Comparability: School Districts and States
- Reduction of the potential of errors in data entry
- Reports for School Districts
- Supporting School Districts

# What Does This Mean For LEAs?

- LEA's financial ledger (the local "books") pushed to WDF must be consistent with WUFAR accounting and the DPI Chart of Accounts to avoid WISEdata Finance reporting quality issues
- Validations are triggered within WISEdata Finance
- WiSFiP will be developed to collect additional information to supplement WISEdata Finance data in order to complete reporting requirements.

# WUFAR is KEY

Uniform chart of accounts - ensures adherence to state and federal financial reporting requirements, and gives LEAs the ability to segregate and group accounts.

Revisions to WUFAR are done on at least a yearly basis to address needed changes, fix errors, or adhere to requirements under GAAP and GASB.

DPI Chart of Accounts integrated by the vendor. Ensure your local accounts account for changes to WUFAR and the DPI COA so accounts roll up correctly.



# Chart of Accounts

Vendors mapped the LEA's detailed accounts to a general umbrella DPI account - WISEdata Finance displays both the DPI account and the local detailed account.

Local Account	DPI Account	Budget	Actual
27E-100-411-152000-347	27E-100-410-152000-000	\$1,500.00	\$1,292.13
27E-100-412-158000-019	27E-100-410-158000-000	\$5,000.00	\$2,563.00

By using the “mapping” methodology, DPI no longer has to create hundreds of accounts every time a new grant is created.

By collecting the Local Account, DPI's program areas have access to the level of detail necessary to determine compliance with Federal grant regulations.

# Validations

## Two levels of validation rules at work:

- L1 validations reject your data before it can be stored in our data warehouse. Validation messages are triggered when you push data to DPI. Some examples are rejected accounts, invalid school codes, etc.
- L2 validations have 640 rules and are run on data saved into the data warehouse (have passed the L1 validations). Examples include: WUFAR mismatches, Amount errors, Project/Program Tag issues

# Landing Page - Validation Summary Panel

Validation Message Summary		
	2022 - 2023	2021 - 2022
L1 Validation Count	0	0
Data Format L2 Validation Count	0	0
Budget L2 Validation Count	6	22
Actual L2 Validation Count	0	75
Addenda L2 Validation Count	0	1
Unresolved Addenda Count	0	0

Panel has been updated to display count summary for L1 data validations, L2 data and financial validations, and Addenda by status.

# WISE Data API / Finance Portal panels

## STEP 2 - Finance Portal


### Finance Portal Database - Data Last Received

The goal of this section is to alert you when the data in the Finance Portal database is out of sync with the latest data pushed from the vendor(s). This means the data domain is in sync between what the vendor(s) has/have sent and what is in Finance Portal. If you see a red 'check' icon, it indicates a discrepancy. Click the **Validation** button located in 'Step 2' or on the Validation Message page. This will pull data over to the Finance Portal database from the vendor(s).

Drill into to each data domain to see data record counts for each set of data areas under each domain.

**Queue Import & Validation**

Validation Run Status - Complete [Completed : 2/25/2023 5:15 PM]

☐ Notify me when validation is completed  matthew.baier@dpi.wi.gov

2022 - 2023	Local Account	Local Budget	Local Actual
Data Last Received	2/24/2023 11:15:22 PM	2/24/2023 11:15:22 PM	2/24/2023 11:16:09 PM
2021 - 2022	Local Account	Local Budget	Local Actual
Data Last Received	10/8/2022 11:06:40 PM	10/8/2022 11:06:41 PM	10/8/2022 11:06:47 PM

https://wisedata.dpi.wi.gov/FinancePortal/Home/OdsDataLastReceived?schoolYear=2023

### Finance Portal: 2022 - 2023

Local Account		
Name	Last Modified	Record Count
Local Account	2/24/2023 11:15:22 PM	7130

Local Budget		
Name	Last Modified	Record Count
Local Budget	2/24/2023 11:15:22 PM	6776

Local Actual		
Name	Last Modified	Record Count
Local Actual	2/24/2023 11:16:09 PM	13485

# L1 Validations

“How do I see our rejected accounts?”

On the WISEdata Finance home screen, scroll down to the panel beneath the Validation Message Summary panel, the “Vendor / WISEdata Communication Status” section. There is a yellow box for each school year that shows when the WISEdata Finance API received the last submission from your vendor.

You can click on the box to get details:

Users are redirected to a screen that shows summary error and success counts for Account, Budget, and Actual records.

Additionally the screen will show a record of all L1 errors logged in the last 30 days.

The screenshot shows a web interface titled "Vendor(s)" with a sub-header "Vendor / WISEdata Communication Status". The main content area contains a text block explaining the purpose of the section: "This section provides a list of vendors used by your district that you have approved for integration with WISEdata Finance. The goal is to alert you of the status of the specific vendor's communication in the last 24 hours." It also mentions that Vendor READ transactions may be included or excluded based on user settings. Below this, it states that communication errors (Level 1 validation errors) are indicated by a red 'x' icon, and clicking on the vendor box provides details. A checkbox labeled "Include API Read (GET) transactions" is present. At the bottom, there is a table with two columns: "2020 - 2021" and "Last request to WISEdata Api". The "2020 - 2021" column contains a yellow box for "Skyward Business (SMS)" with a red question mark icon and a hand cursor, and a timestamp "8/31/2021 1:47:29 PM".

2020 - 2021	Last request to WISEdata Api
Skyward Business (SMS) ? 8/31/2021 1:47:29 PM	

# L2 Validations

“How do I see our validations?”

Access through  
Validations menu  
> Validations tab

This screen will list  
all L2 validations  
(data format and  
financial) as of the  
last validation run.

WISEdata Finance Year 2022-23 Home Validations Data Reviews Account Reviews Admin

Validations Addenda

Filters

School Year: 2022 - 2023 LEA/Schools: All Schools Message Code: Validation Category: All Categories

☒ Error ☒ Warning Search Reset

Queue Import & Validation Validation Run Status - Pending [Projected Start : 2/27/2023 10:50:13 AM] Validation Last Run - 2/25/2023 12:2

☐ Notify me when validation is completed

Export

Drag a column header and drop it here to group by that column

Type	Code	Message	Category	Collection	Data Set	Local Account	DPI Account
Error	6807	The local account is not in the correct WUFAR format.	Data Format		LocalAccount	21B-000-222-814135-000	21B-000-000-000
Error	6997	A negative amount is not permitted in this account.	Negative Amount	Actual	ChartOfAccount		10B-000-000-000
Error	6997	A negative amount is not permitted in this account.	Negative Amount	Actual	ChartOfAccount		10E-000-250-000



# Current Areas of Focus

Validation Message Summary	
	2021 - 2022
Data Format L2 Validation Count	22
Budget L2 Validation Count	7
Actual L2 Validation Count	13

## L2 Validations

- Review **Data Format** validations. These validations indicate issues related to COA mapping and should be reconciled.
- **Budget** and **Actual** validations are more nuanced and have different meaning throughout the year.

# Current Areas of Focus

Data Format Validations - Indicates something is not mapped correctly and may not roll up as needed

Severity	Code	Message	Validation Category	Local Account Code	Account Name	DPI Account Code	
Error	6807	The local account is not in the correct WUFAR format.	Data Format	98B-000-212-811632-000		99B-000-000-811600-000	<a href="#">Details</a>
Error	6807	The local account is not in the correct WUFAR format.	Data Format	98B-000-212-811631-000		99B-000-000-811600-000	<a href="#">Details</a>
Error	6807	The local account is not in the correct WUFAR format.	Data Format	98B-000-222-811632-000		99B-000-000-811600-000	<a href="#">Details</a>
Error	6807	The local account is not in the correct WUFAR format.	Data Format	98B-000-222-811631-000		99B-000-000-811600-000	<a href="#">Details</a>

# L2 Fiscal Validation Types

- Negative Amount
- Fund Transfer
  - On Record
- Trial Balance

# Negative Amount Validations

- Updated the Negative Amount Validations in the system.
- Previously triggered by any individual local account with a negative amount (Budget or Actual)
- Updated to only trigger Negative Amount Error if the rolled up DPI Account has a net negative amount

# Fund Transfer Validations

When the transfer into a fund doesn't match the transfer out of the fund it came from

When the Due to a Fund doesn't equal the Due from Fund - fix by running function 714000 and function 812000 totals in balance sheet detail report, comparing and adjusting so they are in alignment

# Fund Transfer Examples

Fix - review what the transfer amount between Fund 10 and Fund 27 should be and adjust transfer amount to match that.

## 6839 - Interfund Transfer Error - Operating 10 to 27

The revenue (27 R 110 411000) and expenditure (10 E 827 411000) for the reported operating transfer do not match.

Budgeted Revenues				Budgeted Expenditures			
22,550,000.00				Does Not Match			
23,250,000.00							
Budgeted Revenues				Budgeted Expenditures			
Account Identifier	Education Organization	As Of Date	Amount	Account Identifier	Education Organization	As Of Date	Amount
27R-880-110-411000-000		12/17/2021	22,550,000.00	10E-880-827-411000-000		12/17/2021	23,250,000.00
Total 22,550,000.00				Total 23,250,000.00			



# On Record Validations

At a point in the year where DPI has finalized certified data related to aid payments, tax levy information, or choice program deductions, we load those values into WDF.

Validations compare those values against the applicable accounts in WDF to ensure the amounts match.

# Trial Balance Validations

- Revenues minus Expenditures doesn't equal the change in Equity.
- Assets don't equal Liabilities plus Equity.

# Trial Balance Examples

[View All Data](#) [Trial Balance](#) [On Record](#)

## Change in Fund Equity

### Actual Change in Fund Equity

Fund	Description	Amount
10	Beginning Fund Equity	24,027,911.79
10	Ending Fund Equity	24,862,069.96
	Actual Change in Fund Equity	834,158.17

### Expected Change in Fund Equity

Fund	Description	Amount
10	Total Revenues	129,284,860.82
10	Total Expenditures	128,450,702.65
	Expected Change in Fund Equity	834,158.17

Amounts Match

## Ending Fund Equity

### Actual Ending Fund Equity

Fund	Description	Amount
10	Ending Fund Equity	24,862,069.96

### Expected Ending Fund Equity


Fund	Description	Debit	Credit
10	Beginning Fund Equity		24,027,911.79
10	Total Revenues		129,284,860.82
10	Total Expenditures	128,450,702.65	
	Expected Ending Fund Equity		24,862,069.96

Amounts Match

# Addenda

- Reporting addenda to collect additional information based on accounts and amounts triggered within WISEdata Finance.
- Required responses collected through either WDF or within the Budget or Annual Report in WiSFiP
- Audited and condensed existing addenda from the legacy applications

# Addenda

 WISEdata Finance Year 2021-22 Home **Validations** Data Reviews Account Reviews Admin ARM Interface

Validations **Addenda**

**Filters**

School Year

2021 - 2022

LEA/Schools

All Schools


Message Code


Search

Reset

**Queue Import & Validation**

Validation Run Status - Complete [Completed : 2/25/2023 5:14:14 PM] Validation Last Run - 2/25/2023 5:14:14 PM

☐ Notify me when validation is completed 

 Export

Drag a column header and drop it here to group by that column

Code	Message	Collection	Data Set
7253	A7.1 - Other Deposits Payable: 10 B 002 8159__ is greater than zero, requires district to provide details for the use of "Other"		LocalEducationAgency
7425	A3 - Claimed Vested Benefits Current Payable: 10B 811900 is greater than zero, requires district to recode or answer Yes or No.		LocalEducationAgency

Select 'Details' link to open up Addenda, for information on either clearing the Addenda or completing the required information to resolve the

Details

Details

# Addenda

PENDING



WISedata Finance

Year 2021-22

Home

Validations

Data Reviews

Account Reviews

Admin

ARM Interface

Demo U (Necedah Area Sch Dist) ▾

## 7253 - Other Deposits Payable - Fund 10

A7.1 - Other Deposits Payable: 10 B 002 8159\_\_ is greater than zero, requires district to provide details for the use of "Other"

Account Identifier	Education Organization	As Of Date	Amount
10B-000-000-815900-000	14772 - Necedah Area School District	11/01/2022	811.00

Please itemize all amounts.

Itemized total does NOT match

+ Add new record

Item Description

Amount

Add itemized amounts which must total to Amount reported on account

406.00

Edit

Delete

Total 406.00

Total 811.00

# Addenda

RESOLVED

## 7253 - Other Deposits Payable - Fund 10





A7.1 - Other Deposits Payable: 10 B 002 8159\_\_ is greater than zero, requires district to provide details for the use of "Other"

Account Identifier	Education Organization	As Of Date	Amount
10B-000-000-815900-000	14772 - Necedah Area School District	11/01/2022	811.00

Please itemize all amounts.

Itemized total matches

+ Add new record

Item Description	Amount	
Add itemized amounts which must total to Amount reported on account	406.00	 Edit  Delete
Once itemized items added and total equals Account total the Addenda will be considered resolved	405.00	 Edit  Delete
Total 811.00		

Total 811.00



# **Best Practice**

**Make pushing financial data to  
WISEdata Finance  
the last step of your  
monthly bank reconciliation**

**Setup a scheduled job to push data if  
your vendor offers the functionality**

# WISEdata Finance - What's Next?

**Continue to report issues and provide feedback as we continue through the process of transitioning to new and improved systems.**





# WISEdata Finance and WISEgrants

As we continue to transition reporting to the new platform using WDF data, we will also be able to continue to make connections between existing DPI applications, such as WISEgrants.

This allows us to streamline existing functionality and make compliance easier.

We wanted to start big, so we went right to IDEA Maintenance of Effort.

# With live financial data, the possibilities for federal grant monitoring are endless.

-  Periodic reconciliations lead to timely financial corrections.
-  LEA staff can use software tools to identify their own issues rather than waiting for DPI assistance.
-  LEA staff can accurately and efficiently monitor their compliance throughout the year rather than after year-end.
-  Tools built using the data will guide LEAs in maximizing their federal, state and local funding options, leaving no funding on the table.

# IDEA MOE Report with WISEdata Finance

## Test 1: Current Year State/Local Actual Compared to Amounts from Last Year Test 1 was Met

**2022-2023 Actual State / Local Goal: \$512,945.54**

**Progress toward goal: 47.98% (under by \$266,837.27)**

		State/Local Cost	Less Revenue	Actual State/Local
Current Year:	2022-2023	\$246,108.27	\$0.00	\$246,108.27
Last Year Met:	2021-2022	\$512,945.54	\$0.00	\$512,945.54
			<b>Difference:</b>	<b>(\$266,837.27)</b>

With WISEdata Finance, the IDEA MOE Compliance report displays the LEA's current financial data. At any point, LEAs can view their progress towards meeting this compliance test. Depending on the time of the year, the LEA can begin making decisions regarding special education expenses - whether or not funding sources need to change.

# IDEA MOE Report with WISEdata Finance

Test 1: Current Year State/Local Actual Compared to Amounts from Last Year Test 1 was Met

2021-2022 Actual State / Local Goal: \$281,546.51  
Progress toward goal: 109.16% (over by \$25,792.44)

Clicking on any of the hyperlinked numbers within WISEgrants pulls up the detail as provided through WISEdata Finance (a separate program)

	State/Local Cost	Less Revenue	Actual State/Local
Current Year: 2021-2022	<a href="#">\$322,106.24</a>	<a href="#">\$14,767.29</a>	\$307,338.95
Last Year Met: 2020-2021	<a href="#">\$294,109.05</a>	<a href="#">\$12,562.54</a>	\$281,546.51
		Difference:	\$25,792.44

WISEgrants uses its own labels for account strings so that non-fiscal staff can easily understand the Chart of Accounts

Local Account Number	Account Description	Amount
27-E-800-411-156600-011	General Supplies - Speech or Language Impairment	\$102.53
27-E-800-449-156600-011	Non-Capital Equipment - Speech or Language Impairment	\$1,611.08
27-E-800-941-156600-011	Dues and Fees - Speech or Language Impairment	\$36.00
27-E-800-110-158000-011	Salaries - Cross-Categorical	\$82,956.57
27-E-800-212-158000-011	Retirement--Employer's Share - Cross-Categorical	\$5,463.98
27-E-800-220-158000-011	Social Security - Cross-Categorical	\$6,168.78

# Wisconsin School Finance Portal (WiSFiP)

## Welcome!

This collection of related Department of Public Instruction (DPI) School Financial Services (SFS) application modules is intended for use by school districts, other local education agencies and DPI personnel. *Click an appropriate role-based category below and then a desired module button to get started (WAMS login credentials required).*

### Financial Data Reporting

#### Annual Report

Displays annual finance data submitted via WISEdata Finance and the legacy SAFR PI-1505

#### Budget Adoption

Prepares WISEdata Finance budget data for adoption and publication requirements

#### Budget Report

Displays budget finance data submitted via WISEdata Finance and the legacy SAFR PI-1504

#### Referenda

Add, update and manage all district-based referendum

#### School Level Reporting

ESSA-required school district budget and annual submission and reporting based on LEA/district

#### Tax Levy Report

Submit tax levy amounts, compare against past two years and generate tax invoice PDFs

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Welcome! This  
Finance P



# Links

- **Documentation for LEAs:**

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

- **Legacy Reporting System:**

- [https://sfs.dpi.wi.gov/safr ro/all\\_district\\_reports.asp](https://sfs.dpi.wi.gov/safr ro/all_district_reports.asp)

- **New Reporting System:**

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

# North Carolina Financial Reporting

*February 26, 2025*

# Objectives

- What finance data does NC Department of Public Instruction collect?
- How do we fund schools?
- How does NC Department of Public Instruction collect finance data?

# Unique Attributes of North Carolina

# Uniform Education Reporting System

- Established in 1989
- Combination of state law and policy requiring DPI to develop UERS to facilitate electronic data collection.
- Establishes the authority for DPI to collect the data and define formats for data that schools are required to submit.
- Requires PSUs to comply with all reporting requirements established by DPI for finance and student data.
  - The state may withhold a superintendent's salary for non-compliant districts.
- Provides funding for
  - Statewide SIS
  - Financial Reporting System
  - Unique Identifier System
  - Longitudinal Data Warehouse
  - Operational Data Stores and Reporting
  - Licensure

# Funding for Public Schools in NC

- Under the state constitution, the state is responsible for financing public schools and local counties are responsible for funding capital projects.
- Counties can also supplement state funding for operational expenses and salaries.
- Allotments based on membership and reporting from the SIS.
- Allocations of state funding are made by the General Assembly at the program level.
- All programs are assigned a Program Report Code (PRC) and allowable uses are documented in the [allotment policy manual](#).

# State Salary Schedule

- The state sets the yearly salary schedule for teachers, instructional support staff, counselors, social workers, psychologists, and principals.
- Ranges are set for administrators and classified personnel.
- Maximum salaries are set for superintendents.
- Districts may supplement this salary with local funds.

<u>Grades</u>	<u>Number of Students</u>
K	18
1	16
2-3	17
4-6	24
7-8	23
9	26.5
10-12	29

# Position Allotments

- In addition to an allotment of dollars for programs, school districts are also allocated with positions:
  - 1 Superintendent
  - 1 Principal per school
  - Teaching Positions
  - Central Office Positions
  - Instructional Support Positions
- Provides the district with the actual cost of that particular employee based on the state salary schedule, including salary and benefits.
- Districts may still add a local supplement.
- Provides a funding advantage to districts who can recruit or retain experienced teachers.



# Uniform Chart of Accounts

- All PSUs must report on a standardized chart of accounts.
- Fund Code (Federal, state, local, capital, etc.)
- Program Report Code (PRC): Defines the specific allotment
- Object Code: Defines the specific item being paid from that line.

# History

- DPI used to issue paychecks and keep copies of all expenditures to all LEAs, before LEAs had capabilities to do run their own ERP systems.
- This evolved to DPI mirroring full copies of each PSU system, and then to mirroring full ledgers, to receiving data from the source systems.
- DPI now receives most data from PSU ledgers and uses this for reporting, allotments, cash managements, and licensure audits.

# Current State

- PSUs can use the ERP system of their choosing but must report UERS data according to the specifications.
- Most PSUs use one of five systems: Linq ERP, Syllogist Ed, Tyler MUNIS, Oracle Cloud.
- DPI provides an interface for downloading allotments and chart of accounts data into the ERP system and for uploading monthly UERS reports.
- <https://www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services/school-district-finance-operations#UniformEducationReportingSystemUERSSpecifications-5261>

# PSU Data Exchanges

- Bi-Directional, primarily using CSV file exchanges and downloads from Oracle APEX Applications.
- Data to PSUs
  - Allotments
  - Chart of Accounts
  - Grant Budgets
  - UID System- Can we specify this one?
- Data from PSUs
  - UIDs
  - UERS Reports (4 reports)
  - Grant Reporting via CCIP

# Allotments

- Allotments System
- Provides a public website & a secure website for the public and PSU staff to review allotment details
- Provides a CSV that can be downloaded by PSUs daily to load into their budgeting package.

## Year-to-date Allocation - 9. State and Federal Allocation - One LEA

Select Year: 2024-25 Select LEA: Alamance-Burlington 010

Year-to-date State and Federal Allocation  
Fiscal Year 2025 As of Allotment Revision#076  
LEA#010 Alamance-Burlington

### STATE PUBLIC SCHOOL FUND

Fiscal Year	LEA	PRC	PRC Description	Grant Year	As of Rev#076 Position	As of Rev#076 Month	As of Rev#076 Dollar
2024-25	010	001	Classroom Teachers		912.73		70,413,312.00
2024-25	010	002	Central Office Administration				1,315,797.00
2024-25	010	003	Non-Instructional Support Personnel				7,351,160.00
2024-25	010	004	K-5 Program Enhancement Teachers		51.00		3,909,507.00
2024-25	010	005	School Building Administration			681.00	7,071,305.00
2024-25	010	006	School Health Personnel-Position		52.00		4,672,252.00
2024-25	010	007	Instructional Support Personnel - Certified		53.00		4,536,641.00
2024-25	010	010	Dollars for Certified Personnel		0.00	0.00	800,000.00
2024-25	010	013	Career Technical Education - Months of Employment		0.00	1,055.00	8,452,660.00
2024-25	010	014	Career Technical Education - Program Support		0.00	0.00	455,335.00
2024-25	010	016	Summer Reading Camps				500,965.21
2024-25	010	020	International Faculty Exchange Teachers				6,273,680.00
2024-25	010	024	Disadvantage Students Supplemental Funding				1,468,041.00
2024-25	010	027	Teacher Assistants				7,242,127.00

# LicSal (Licensure & Salary)

- Uses paystubs from LEAs, combined with licensure data to ensure teachers are paid according to the state salary schedule with local supplement.
- HR and Finance staff can use this system at the point of hire to validate salaries and to review salaries monthly to ensure salary compliance.
- Licensure changes that adjust salary are also captured in the system.

[[ Main Menu | Salary Calculator | Announcements | Rosters | Employment | Exceptions | Licensure | Annualized Inquiry | Voucher Inquiry | ]]

SSN:

Name: ANDERSON

License:

Rows 5

Alt	FY	Unit	School	Position Code	Budget Code	Pay Level	Cert Sal	Percent Employed	Months	Rpt
A	2025	430	000	990201	34.53300.0050.01350	M 24 N	\$6,574.00	100.00 %	2.00	0
A	2024	430	358	990801	3-5330-050-135	M 23 N	\$6,474.00	50.00 %	5.00	0
I	2024	430	358	990201	3-5330-050-135	M 23 N	\$6,474.00	50.00 %	6.00	0
I	2024	430	358	990201	1-5350-069-121		\$0.00	39.37 %	0.39	0
I	2024	430	358	990101	1-5350-016-121		\$0.00	28.42 %	0.28	0

License Status Dates

Effective	07/01/2023
Expiration	06/30/2028
Issue Date	04/25/2023
Initial Date	06/23/2000

Certification

Prg	HQ	Area	Class	Yrs	Eff
01	87	00025	A	24	05/10/2000
02	87	00190	A	24	07/01/2008

Education

Level	Graduation Date
Bachelors	05/10/2000
Masters	08/01/2007

NBPTS Expirations

Desc	Exp
Literacy: Reading-Language Arts/Early and Middle Childhood, Ages 3-12	12/31/2028

Experience Change

Effective	K-12	NT	OT	Change
07/01/2024	Y	N	Y	07/04/2024
07/01/2023	Y	N	Y	07/10/2023

Form & Approval

Year	Lvl	LEA	Sch	Effective	End
2025	5	430	358	07/01/2024	
2025	5	430	344	07/01/2024	
2025	5	430	328	07/01/2024	
2025	5	430	320	07/01/2024	
2024	5	430	358	07/01/2023	

Partial Year

Pay Incentives

FY	ABC	Safe
2025	⊗	⊗
2024	⊗	⊗
2023	⊗	⊗
2022	⊗	⊗

# Comprehensive Continuous Improvement System (CCIP)

- This is the agency Grants Management System
- Tracks submission and approval for Federal and State grants and grant budgets
- Receives data from allotments to allow for budgeting within the tool.
- Sends budget data to PSU ERP systems for consumption.
- Expenditure data from UERS General Expense file is used to audit against CCIP expenditures.

# UERS Files: Monthly Financial Record (MFR)

- Summary file of each PSU's budget
- Contains each budget code, budgeted amounts, MTD and YTD expenditures.



# UERS Files: General Expense File

- Contains a record of each voucher (non-payroll) written by a PSU for the month, including budget code.

# UERS Files: Payroll Detail/Summary

- Contains a detailed monthly record (payroll detail) and a YTD total (payroll summary) of all payroll vouchers per PSU.
- Includes budget code, teacher experience levels as entered in the PSU system, and vacation/leave data.
- Includes taxes and benefits information.
- Consumed primarily by LicSal and used to calculate average teacher salary.

# Data Lake

- Built in the Snowflake platform
- Receiving area for UERS data monthly.
- Receives copy of data from allotments, cash, LicSal, chart of accounts, and other systems.
- Used for reporting and analytics purposes, to produce required reports and to provide audits and data validation for PSUs.
- Replaced mainframe systems in 2024.

# DART (Data & Analysis Reporting Tool)



## School Business Data Analytics and Reporting Tool

North Carolina Department of Public Instruction

- Front-end interface for visualization dashboards for public reporting, reporting to PSUs, and internal DPI reporting.
- Handles authentication, access requests, and filtering so PSUs can only see their own data.

PSU Reports ▾ Public Reports ▾ DPI Reports ▾ Finance Reports ▾ Administration ▾

Mark Samberg (Logout)

### PSU Remaining Allotment Balance

Select PSU: 190: Chatham County Schools ▾

REMAINING ALLOTMENT BALANCE

Download To Excel

FUND  
(Multiple values) ▾

GRANT YEAR  
(All) ▾

PRC  
(All) ▾

Calculated Remaining Allotment Balance = Allotment - (YTD EXP + ENC)  
\* in the reporting period field means there were no expenditures reporting this reporting period.

PSU NUMBER	REPORTING PERIOD	FISCAL YEAR	FUND	GRANT YEAR	PRC	ALLOTMENT	YTD EXP	ENC	CALCULATED REMAINING BALANCE
19000	*	2025	1	X	0039	\$109,998.00	\$0.00	\$0.00	
19000	*	2025	1	X	0087	\$6,870.00	\$0.00	\$0.00	
19000	*	2025	1	X	0120	\$466,112.00	\$0.00	\$0.00	
19000	*	2025	3	4	0017	\$3,799.00	\$0.00	\$0.00	
19000	*	2025	3	4	0115	\$16,935.24	\$0.00	\$0.00	
19000	*	2025	3	5	0082	\$5,000.00	\$0.00	\$0.00	
19000	*	2025	3	5	0115	\$38,808.33	\$0.00	\$0.00	
19000	*	2025	3	5	0118	\$5,000.00	\$0.00	\$0.00	

# Cash Requests

- Each LEA has a local bank account (Bank of America) and a bank account with Office of the State Treasurer. Charter Schools have local bank accounts.
- PSUs may request cash bi-weekly based on the cash calendar.
- They can request Federal cash based off their current allotments. Federal cash is requested per PRC.
- State cash (with limited exceptions) is requested in bulk.
- State cash that refunds a local expenditure sent via ACH.
- Local funds to reimburse state expenditures are sent via paper check.

# Zero Out

- “The Ultimate Fiscal Control”
- Using the MFR (Monthly Financial Report), total expenditures are calculated for each Federal PRC and for state funds. This value is compared against the PSU’s cash-on-hand, and cash is either pulled back or issued to the PSU such that cash matches expenditures.
- Prevents PSUs from hoarding cash and prevents PSUs from overdrafting.
- Enforces compliance with the chart of accounts as funding for invalid codes will be pulled back in the zero-out process.

# Principals Monthly Report and Student Accounting

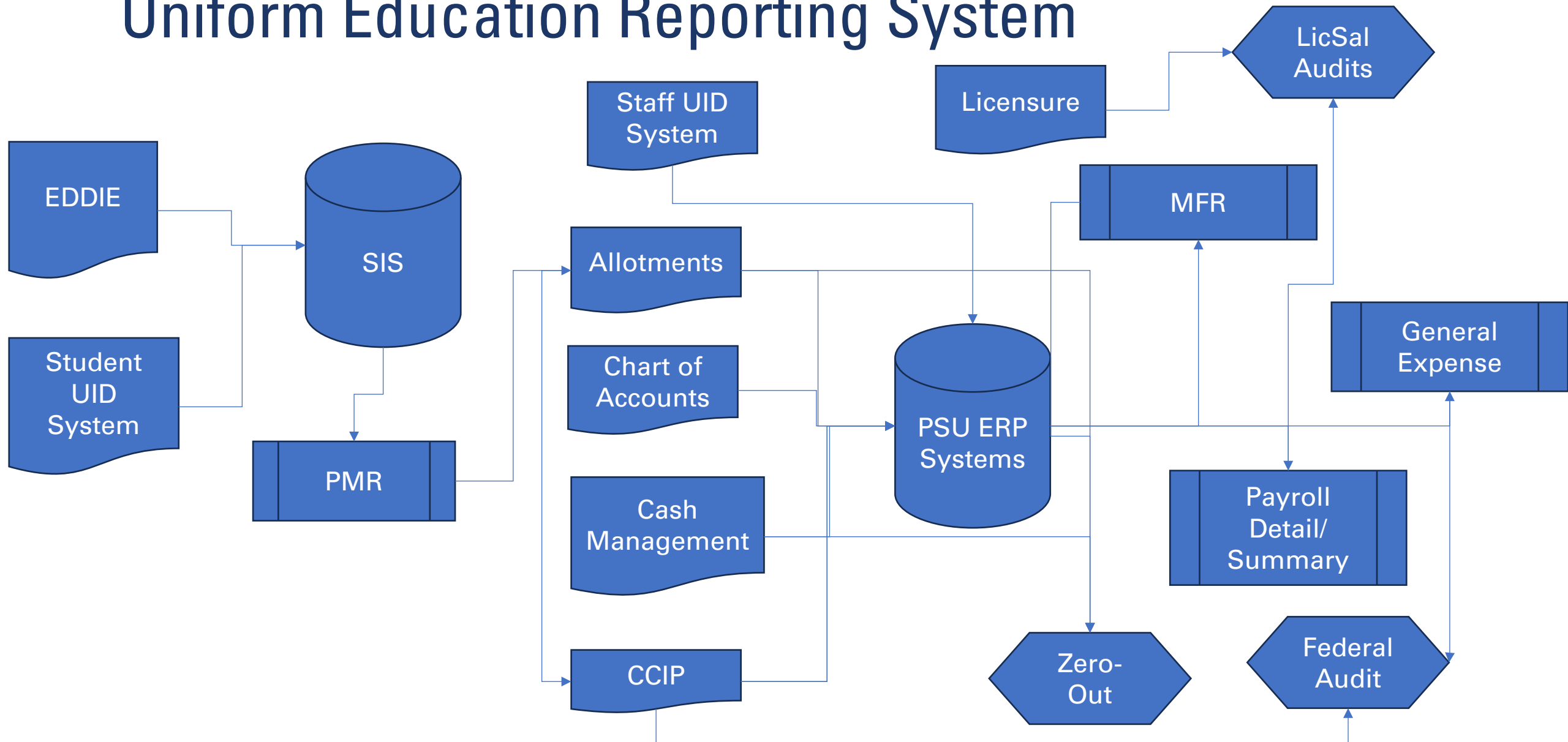
- Calculates student membership according to the [Student Attendance and Student Accounting Manual](#)
- Part of the Student Information System
- Used to calculate allotments (using best of month 1 and 2 PMR data)

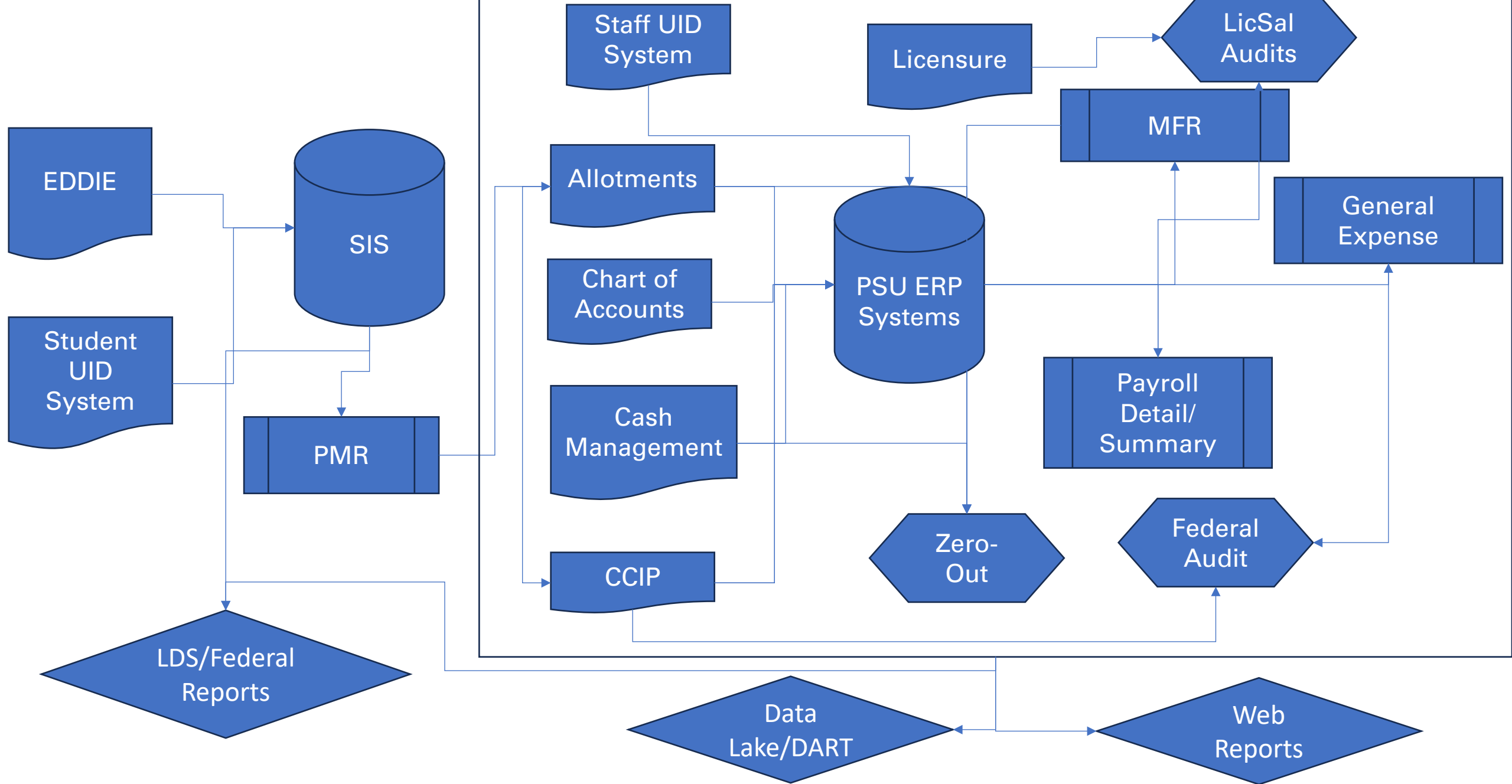
# EDDIE and School Calendar

- EDDIE is the authoritative source of school data, including program types, start and end dates, grades served, urbanicity, and Title eligibility.
- Public dashboard displays school data including school staff.
- Restricted interface for PSUs to upload and request changes.
- Used throughout DPI as the authoritative school directory, extracts provided daily to multiple systems.
- Used for allotments.



# Uniform Education Reporting System





# Thank you

