


**Private School Choice Programs  
Fiscal Management Training**

**Expense Overview & Salary Expenses Schedule 3-1**

School Finance Auditors  
Parental Education Options  
2025-26 School Year



WISCONSIN DEPARTMENT OF  
**Public Instruction**  
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Welcome to the Wisconsin Department of Public Instruction’s training module for the Private School Choice Programs. We will refer to the Private School Choice Programs as “Choice” or “Choice program” throughout this training.

The Choice program is governed by Wis. Stat. §§ 119.23 and 118.60, as well as Wis. Admin. Codes ch. PI 35 and 48. This training provides guidance with respect to how the agency is likely to apply the requirements in these statutes and rules. Provisions of this training module are subject to statutory and rule changes.

This section of the training will explain the general expense requirements and how to complete Schedule 3-1.

## Completion of Budget Excel Document



This training will explain how to input information into the budget and cash flow report (budget) Excel document.



You must enter this information into your Excel document unless otherwise noted.



Please pause the training if you need additional time to review the example or check your Excel document.



In order to receive credit for having participated in this training, which is required for all Choice administrators, you will be required to upload the completed budget Excel document into the training quiz.

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This training will explain how to input information into the budget and cash flow report Excel document. We will refer to the budget and cash flow report as the budget throughout this training. You must enter this information into your Excel document unless otherwise noted. Please pause the training if you need additional time to review the example or check your Excel document.

As a reminder, in order to receive credit for having participated in this training, you will be required to upload the completed budget Excel document in the quiz you complete after all the trainings are done. The budget that is uploaded into the quiz must include all of the examples for Holy Love that are provided in each of the trainings. Completion of this training is required for all Choice administrators of new schools to the Choice Program.

If you have any questions as you complete this training, please note them. The department is providing live virtual Q&A sessions. The webpage where this presentation was available has information on these sessions and a copy of the PowerPoint slides with the notes. You can ask questions on any of the trainings by emailing us at [dpichoicedataauditreports@dpi.wi.gov](mailto:dpichoicedataauditreports@dpi.wi.gov).

## Accrual Basis of Accounting

The budget and financial audit must be prepared using the accrual basis of accounting.

- Revenues are included when they are earned.
- Expenses are included as an expense in the period they relate.
- Revenues and expenses are not necessarily included when the cash is received or paid.



The budget and financial audit must be prepared in accordance with Generally Accepted Accounting Principles, which is abbreviated as GAAP. One of the requirements of GAAP is the use of the accrual basis of accounting.

The accrual basis of accounting differs from the cash basis of accounting. The cash basis of accounting would record transactions when either cash is received or paid. Under the accrual basis of accounting, revenues are included when they are earned, and expenses are included in the period they are related to.

An example of this difference would be a parent prepaying tuition for the 2025-26 school year in June 2025. June 2025 is part of the 2024-25 school year. The cash basis of accounting would record that revenue immediately in June 2025. Under the accrual basis of accounting, the revenue would be recorded when it is earned. So, it would be recorded during the 2025-26 school year.

# Accrual Basis of Accounting

## •Expenses:

- Prepaid expenses are amounts that are paid but are related to a future time period.
- Accounts Payable balances represent amounts that were owed for (relate to) the school year that have not yet been paid.

## •Revenues:

- Deferred revenues are amounts that are received but are related to a future time period.
- Accounts receivable balances represent amounts owed to the school that were earned during the school year and have not yet been received.



When the accrual basis of accounting is used, the school will need to account for the difference between when the cash is received or paid and when the revenue is earned or the period the expense is related to.

On the expense side, these differences result in a Prepaid expense account or Accounts Payable. Prepaid expenses are amounts that are paid but are related to a future time period. An example of a prepaid expense is a lease or insurance payment which is paid in advance of the time period covered. Accounts Payable balances represent amounts that were owed for the school year that have not yet been paid. An example of an account payable balance would be utilities paid a month after the service is provided.

On the revenue side, these differences result in deferred revenues and accounts receivable. Deferred revenues are amounts that are received but are related to a future time period. A parent prepaying their child's tuition is a deferred revenue. Accounts receivable balances represent amounts owed to the school that have not yet been received. An example of this would be a donor pledging to give future donations to the school.

## Activity – Determine the Correct Classification

Example	Classification
The school participated in the school nutrition program and was owed \$5,000 for the June 2025 meals served but did not receive the payment until August 2025.	
The school had a landscaping business perform work in June 2025 but did not pay for the work until August 2025.	
The school pays for the July 2025 rent in June 2025.	
The school receives tuition for the 2025-26 school year in May 2025.	

### Classification Options

#### Expense:

- Prepaid Expense
- Accounts Payable

#### Revenue:

- Deferred Revenue
- Accounts Receivable

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We will now do an activity related to determining if an amount is an expense or revenue as of June 30, 2025. We will then determine if it would be a Prepaid Expense, Accounts Payable, Deferred Revenue, or Accounts Receivable. As a reminder, the fiscal year is from July 1<sup>st</sup> to June 30<sup>th</sup>. The 24-25 fiscal year is from July 1, 2024 to June 30, 2025, and the 25-26 fiscal year is from July 1, 2025 to June 30, 2026.

Please pause the video and take a few minutes to read and answer these questions. We will then review them.

In the first example, the school is receiving revenue from the school nutrition program. The school earned this revenue through meals served in June 2025. However, the amount will not be paid until the following school year because it is being paid in August 2025. Since this is revenue that was earned prior to the end of the school year, but not paid until after the end of the school year, it is included in accounts receivable.

In the second example, we are paying amounts to a landscaping business for work performed in June 2025. Since we are paying amounts, this is an expense. The work was performed in 24-25 but the amount was not paid until the 25-26 school year. As a result, this is considered an accounts payable.

In the third example, we are paying rent in the 24-25 school year for being at the location in the 25-26 school year. Because we are paying to use a location in advance of the time period we will be using it, the amount is included as a prepaid expense.

The 4<sup>th</sup> example is a revenue because it is a tuition payment. Since, the school received the 25-26 tuition during the 24-25 school year, it is a deferred revenue.

## Expenses for the Legal Entity

- All expenses for the legal entity must be included in the budget.
- For example, the expenses for a church and school sharing the same Federal Tax ID Number (the same legal entity) must be included in the budget.
- The budget Excel file will require identification of expenses and the portion of an expense that is an eligible education expense.

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As we are working on the expenses for the budget, keep in mind that all of the expenses for the legal entity of the school must be included.

For example, if the school and church are part of the same legal entity, then all the expenses for the church and school must be included in the budget.

Also, the budget file will require identification of all of the legal entity's expenses and the portion of each expense that is an eligible education expense.

## Eligible Education Expenses

Eligible education expenses are all direct and indirect costs associated with a school's educational programming for pupils enrolled in kindergarten through 12<sup>th</sup> grade that are reasonable for the private school to achieve its educational purposes as determined by the school's written policy and tested by an independent auditor.



Eligible education expenses for the Choice program are defined by Wisconsin statute as all direct and indirect costs associated with a school's educational programming for pupils enrolled in grades kindergarten to 12 that are reasonable for the private school to achieve its educational purposes as determined by the school's written policy and tested by an independent auditor.

## Eligible Education Expense Policy Requirements

- Written policy that is approved by the school's governing board.
- Describes the school's educational purpose.
- Describes the services related to educational programming that the school provides to pupils enrolled in kindergarten through 12<sup>th</sup> grade that are reasonable for the private school to achieve its educational purpose.
- Identifies any allocation methods that will be used, if applicable.



Schools must have a written eligible education expense policy that is approved by the school's governing board that identifies what is considered an eligible education expense for Choice program purposes. The policy must describe the school's educational purpose. The policy must also describe the services related to educational programming that the school provides to pupils enrolled in grades kindergarten through 12 that are reasonable to achieve its educational purpose.

The school might have expenses that are partially related to educational programming and partially related to non-educational programming. For example, if the entity was a combined church and school, the same building may be used for the church and school. Additionally, there may be individuals who work on both school and church activities. In these cases, those expenditures would need to be allocated between what is considered educational programming (related to the school) and what is considered not educational programming (related to the church). If applicable to the school, one of the requirements of the written eligible education expense policy is to identify what allocation method(s) will be used for these types of expenditures. We will further discuss allocation methods later in this training.



## Related Services Examples

- Management/administrative
- Extracurricular programming and activities
- Development (fundraising) expenses
- Before and after school care for K-12 pupils
- Transportation
- Food service

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Some examples of related services that a school may choose to identify as being related to educational programming in their policy are management or administration, extracurricular activities, development expenses, before and/or after school care for pupils in grades K through 12, transportation, and food service.

Development expenses are expenses the school incurs to raise funds for the school.

Before and after school care costs may only be included as an eligible expense if the care is provided during the school year or during summer school for pupils that are enrolled in K-12<sup>th</sup> grade educational programming. Costs for daycare would not be a related service that could be included as an eligible education expense.

Additionally, the school should determine if there are any other services it provides related to K-12<sup>th</sup> grade educational programming that it would like to include in its' eligible education expense policy.

## Eligible Education Expenses

- In order to include something as an eligible education expense, it must relate to a cash disbursement (either now or projected for the future).
- In order to include an expense as an eligible education expense, the expense must be included in the Statement of Activities (similar to an income statement), except for the cost of land.
- If a previously included eligible education expense is forgiven or it is determined it was not an appropriate expense, the current year eligible education expenses are reduced by that amount.



Expenses incurred by the school must be evaluated to determine if the expense is an eligible education expense or not based on the school's written eligible education expense policy.

To be considered an eligible education expense, the expense must either already have been paid or will be paid in the future. For example, assume an item was donated to the school. Generally Accepted Accounting Principles (GAAP) may require that the contribution be recorded as an expense and revenue. However, there is no cash disbursement made by the school, therefore that expense would not be an eligible education expense. Some expenses may be incurred in the current fiscal year under the accrual basis of accounting, but not expected to be paid until a future fiscal year. These expenditures will still be considered an eligible education expense in the current fiscal year.

To be considered an eligible education expense, the expense must also be included in the required GAAP financial statement known as the Statement of Activities, except for the cost of land. The Statement of Activities is similar to the income statement used by for-profit entities.

If a prior year eligible education expense is later determined to not be eligible or was forgiven, the current year eligible education expenses are reduced by that amount.

## Non-Eligible Expenses

- Non-eligible expenses include expenses that do not relate to K4-12 educational programming such as:
  - Daycare Expenses
  - Church Expenses
  - Expenses for partnership or contract pupils

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Non-eligible expenses include any expense that does not relate to K4-12 educational programming based on the school's eligible education expense policy. For example, the expense for daycare or for church expenses would not be eligible for the Choice program.

Additionally, if the school received revenue from a school district for providing a particular grade for the school district, the expenses for the students enrolled in the public school district are not eligible education expenses. The most common example is when a private school provides 4-year-old kindergarten, which we will refer to as K4, for a public school district. These K4 students would also be excluded from the all-pupil count.

## Non-Eligible Expenses (cont)

- Non-eligible expenses include expenses that do not relate to K4-12 educational programming such as (cont):
  - Contributed capital assets
  - Contributed items other than fixed assets

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As we discussed earlier, to be considered an eligible education expense, the expense must either already have been paid or will be paid in the future. Therefore, any contributed items, or items that the school does not expend cash for, are not eligible education expenses.

An example of a contributed item that is not a fixed asset would be a lawyer donating their time to the school. This amount is recorded as a revenue and expense for the school. However, since the school did not expend any cash for the lawyer's time, the expense is not an eligible expense.

Another example would be if the school does not pay rent for a building they operate in but do not own. The fair market value of the rent for the building would be recorded as a revenue and an expense. However, this would not be an eligible education expense for Choice program purposes since the school is not paying for rent.

## Non-Eligible Expenses (cont)

- Non-eligible expenses include expenses that do not relate to K4-12 educational programming such as (cont):
  - Bad debt
  - Scholarship awards and financial support for pupils

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The next non-eligible expense is bad debt expense. Bad debt expense is the expense for revenue that was originally recorded that the school no longer expects to receive. For example, if the school determined that they would not collect tuition from a non-choice pupil, the school would record a bad debt expense for the tuition amount they did not receive.

Finally, scholarship awards and financial support for pupils would not be an eligible education expense. The reason for this is that the cost for these students is already included in the educational programming costs. Scholarship awards and financial support are essentially the “tuition” for these pupils.

## Expense & Revenue Allocation Examples

If an expense or revenue is partially related to educational programming and partially not related to educational programming, the expense/revenue must be allocated using an allocation method.

Some examples include:

- Parish & school operations
- Day care & school operations
- Central administration for two or more schools
- Transportation provided to the school's pupils and other schools' pupils (shared transportation).

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The eligible education expense policy must identify the allocation methods that will be used by the school if the school has any expenses or revenues related to both educational programming and non-educational programming.

An allocation will generally be required if the school has non-educational programming operations, such as daycare or church operations, since any general administrative or building expenses would need to be allocated between educational programming and other uses.

It would also be required if the school's legal entity provides central administration for multiple schools.

One final example where an allocation would be required is if the school provides transportation for its students and another school's students.

## Potential Allocation Methods

- Pupil full time equivalency (FTE) or headcount
- Employee full time equivalency (FTE) or headcount
- Time spent by an employee who performs work on eligible vs non-eligible job tasks.
- Number of transactions for allocating items such as accounting costs.
- Square footage or square footage used over time for items such as utility costs.
- Miles driven or driver hours for items such as transportation costs.



What allocation method is best to use will vary depending on the expense or revenue being allocated. Some potential allocation methods to consider using would be pupil FTE or headcount, employee FTE or headcount, time spent, number of transactions, square footage or square footage used over time, and miles driven or driver hours. The training will include examples of how these allocation methods can be used.

The determination of which allocation method should be used depends on what is being allocated and what data is available. The school may want to identify a few allocation methods that can be used to allocate several different expenditures or revenues. It is important that the school identify what allocation methods it will use at the beginning of the year, so the school is tracking the data that is required to complete the allocations. As a reminder, if the entity has both educational programming and non-educational programming, and allocation methods are required, the school's written eligible education expense policy must describe what allocation methods will be used and for which categories of expenses and/or revenues.

## Payroll Requirements

- 2025-26 Schedule of Payroll Dates: All pay dates for the period worked from July 1, 2025 to June 30, 2026.
- 2025-26 Compensation Agreements:
  - 2025-26 written agreement for each employee specifying the employee's compensation and the dates they will be paid.
  - The agreement must require the signature of the employee and school representative.
  - The agreements must be completed and signed before the first day that the employee starts working at the school for the 2025-26 school year.**

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All schools that participate in the Choice program are required to provide employees with a schedule of payroll dates each year and have signed compensation agreements with each employee every year.

For the 2025-26 school year, the school must have the 2025-26 Schedule of Payroll Dates that identify each pay date from July 1, 2025 to June 30, 2026.

The compensation agreements must specify the amount that the individuals will be paid and the dates that they will be paid. For a salaried individual, specifying the amount that will be paid may be completed by identifying the full annual salary for the year or it may include the amount that is paid for each pay period. For an hourly individual, the hourly rate the individual will receive could be identified.

Additionally, the dates that the individual will be paid need to be identified and clear for an individual through the compensation agreement. This can be completed by specifically identifying the dates the individual will be paid in the agreement, or referencing the pay date schedule and specifying which of the pay dates that individual will be paid if an amount is owed to them. The agreement must require the signature of the employee and a school representative.

Please see Training 6-4, the Expense Payments and Employee Compensation Training, for



additional information on the payroll dates and compensation agreement requirements.

## Payroll Related Attachments

- The following must be submitted with the budget:
  - The 2025-26 Schedule of Payroll Dates, which includes all pay dates for the period worked from July 1, 2025 to June 30, 2026.
  - The 2025-26 compensation agreements for each employee. If the school uses the same compensation agreement template for categories of employees, the school may provide an example of each template rather than providing all employee agreements.



As mentioned earlier, there are required attachments that need to be submitted with the budget.

The payroll related attachments the school must provide are a schedule of all pay dates for the 25-26 school year and the 2025-26 compensation agreements. The compensation agreements that are submitted with the budget do not need to be signed. Further, the school does not need to provide all of the written agreements for every employee of the school. However, it does need to provide each type of agreement for the school. For example, if the school has hourly and salaried employees and has a template agreement for each type, the school could provide the template agreement for hourly employees and the template agreement for salaried individuals. As another example, if the school has a standard template that they use for teachers and then a different template that they use for non teachers, such as administrative staff or church staff, the school could provide the teacher compensation agreement template and the template agreement that is used for non teachers.

# Schedule 3-1: Total HC

STAFFING INFORMATION					
Identify the total headcount (HC) and teaching FTE (full time equivalent) for each category. Also identify the earliest month of hire for each position. Existing schools should put the month of hire as the first month the employees will work in the school. Insert the total salaries that will be paid for each position category.					
Line	A Position Categories	B Total HC	C Month of Hire	D Salaries	E % School
1	Administrative Staff				
2	K-12 Before & After School Care Only Staff				
3	Classroom Teachers				
4	Classroom Teacher Aides				
5	Maintenance Employees				
6	Food Service Employees				
7	Transportation Employees				
8	SNSP Only Employees				
9	Church Employees				
10	Daycare/Preschool Employees				
11	Other Employees				

- Indicate the total number of individuals in each category in the Total HC (headcount) Column.
- Each staff person should only be included on one line. If a person works in more than one area, the person should be included on the line that is most applicable to them.



We will now go through how to complete the top part of Schedule 3-1. The first column requires you to insert the total number of individuals in each category. Even if a person is part time, they should be included as 1 in this column. For example, if the administrative staff line includes the full time principal and two part time secretaries, 3 would be inserted in Column B for administrative staff.

Each staff person should only be included in one line. If a person works in more than one area, the person should generally be included on the line that is most applicable to them. For example, if an individual is a teacher aide who helps with general teaching during the day and also helps with the before and after school care, they should be included on Line 4. If a principal for the school teaches, that individual can either be included on the administrative staff line or the classroom teachers line. The principal headcount and salary should not be split between the administrative staff and classroom teachers line.

If an individual teaches 3- and 4-year-olds, what line they are included in will depend on whether the class is considered educational programming. If the program provided for both ages is not considered educational programming, that individual should go on Line 10. If the program provided for the 4-year-olds is considered educational programming, the individual should go on Line 3. Please note that even if K3 is considered educational programming, the school will not be able to receive a Choice payment for those students because they do not meet the age requirements. If the 3-year-old program is considered daycare rather than educational programming, the school cannot have the 3- and 4-year-old students in the classroom at the same time. If K4 is an available grade, either for Choice or for all the grades offered at the school, the 4-year-old program would be considered educational programming.

## Schedule 3-1: Month of Hire

- Ensure you select the month of hire.

STAFFING INFORMATION					
Identify the total headcount (HC) and teaching FTE (full time equivalent) for each category. Also identify the earliest month of hire for each position. Existing schools should put the month of hire as the first month the employees will work in the school for the 25-26 school year. Insert the total salaries that will be paid for each position category.					
Line	A Position Categories	B Total HC	C Month of Hire	D Salaries	E % School
1	Administrative Staff				
2	K-12 Before & After School Care Only Staff				
3	Classroom Teachers				
4	Classroom Teacher Aides				
5	Maintenance Employees				
6	Food Service Employees				
7	Transportation Employees				
8	SNSP Only Employees				
9	Church Employees				
10	Daycare/Preschool Employees				
11	Other Employees				



Next, in Column D, the school must select the month and year the employees were hired. This is the month that a continuing or new employee will start working at the school for the 25-26 school year, which begins on July 1, 2025.

For example, if a teacher starts working in August, the month of hire would be August 2025. If the school has year-round employees that will be hired in advance of July 1, 2025, the month of hire would be July 1, 2025, because this is the start of the new school year.

## Schedule 3-1: Salaries, % School & Eligible Education Expenses

STAFFING INFORMATION							
Identify the total headcount (HC) and teaching FTE (full time equivalent) for each category. Also identify the earliest month of hire for each position. Existing schools should put the month of hire as the first month the employees will work in the school year. Then, insert the total salaries that will be paid for each position category.							
Line	A Position Categories	B Total HC	C Month of Hire	D Salaries	E % School	F Eligible Education Expenses	G Average Salaries
1	Administrative Staff					-	-
2	K-12 Before & After School Care Only Staff					-	-
3	Classroom Teachers					-	-
4	Classroom Teacher Aides					-	-
5	Maintenance Employees					-	-
6	Food Service Employees					-	-
7	Transportation Employees					-	-
8	SNSP Only Employees					-	-
9	Church Employees					-	-
10	Daycare/Preschool Employees					-	-
11	Other Employees					-	-
12	<b>TOTAL</b>	-		-	0%	-	



In Column D, identify the total salaries for the individuals included on the line. In Column E, identify the percentage the individuals on the line work on K4-12<sup>th</sup> grade educational programming. If the amount is less than 100% and more than 0%, the school will need to use an allocation method as we described earlier. The percent school will be used to calculate the Eligible Education Expenses in Column F.

The K-12 Before & After Care Only Staff, classroom teachers, and classroom teacher aides will generally have 100% in Column E. The Daycare/Preschool employees will typically have 0% in Column E. An example of an exception to this is a teacher who is partially preschool/daycare and partially providing K4-12<sup>th</sup> grade educational programming. This teacher would be included on the line they primary work with. The percent school would then be adjusted accordingly.

Typically, the school use percentage for church employees will either be 0% or a school percentage based on the amount of time an individual in the category is providing religion classes for the K4 through 12th grade educational programming pupils during the school day.

The percent that is school related for food service employees is generally related to the amount of food provided to the K4 through 12th grade educational programming pupils compared to daycare/preschool pupils at the school. Administrative staff, maintenance employees, transportation employees and other employees should have an allocation percentage in Column E that is based on the amount of time that individual is spending on K4 through 12th grade educational programming compared to other tasks.

If the individuals in a category spend a different amount of time on K4 through 12th grade educational programming compared to other items, the school will need to utilize a weighted average to determine the percent school in Column E.

Once columns D and E are completed, Column F will automatically calculate the eligible education expenses for each line.

## Schedule 3-1 Explanations Schedule 11-1

- If any of the average salaries are less than \$20,000 the school must explain why.
  - Typically, this is because of hourly part time employees.
  - Any categories that require an explanation will have a “Yes” in the column to the right of Schedule 3-1, Lines 1-11.
  - The explanation must be included in Schedule 11-1, question 4.

Line	A Position Categories	B Total HC	C Month of Hire	D Salaries	E % School	F Eligible Education Expenses	G Average Salaries	If average salaries is less than \$20,000, an explanation is required on Sch 11:	Month of Hire Completed
1	Administrative Staff					-	-	NO	OK
2	K-12 Before & After School Care Only Staff					-	-	NO	OK
3	Classroom Teachers					-	-	NO	OK
4	Classroom Teacher Aides					-	-	NO	OK
5	Maintenance Employees					-	-	NO	OK
6	Food Service Employees					-	-	NO	OK
7	Transportation Employees					-	-	NO	OK
8	SNSP Only Employees					-	-	NO	OK
9	Church Employees					-	-	NO	OK
10	Daycare/Preschool Employees					-	-	NO	OK
11	Other Employees					-	-	NO	OK
12	<b>TOTAL</b>	-		-	0%	-		0	0

If any of the average salaries are less than \$20,000, the school must explain why in Schedule 11-1, question 4. The box to the right of Column G will indicate yes if an explanation is required because the average salaries are less than \$20,000.

A common explanation for the salaries being below \$20,000 are that the individuals in the line are part time employees.

# Schedule 3-1: Other Employees

STAFFING INFORMATION								
Identify the total headcount (HC) and teaching FTE (full time equivalent) for each category. Also identify the earliest month of hire for each position. Existing schools should put the month of hire as the first month the employees will work in the school year. Then, insert the total salaries that will be paid for each position category.								
Line	A Position Categories	B Total HC	C Month of Hire	D Salaries	E % School	F Eligible Education Expenses	G Average Salaries	
1	Administrative Staff					-	-	
2	K-12 Before & After School Care Only Staff					-	-	
3	Classroom Teachers					-	-	
4	Classroom Teacher Aides					-	-	
5	Maintenance Employees					-	-	
6	Food Service Employees					-	-	
7	Transportation Employees					-	-	
8	SNSP Only Employees					-	-	
9	Church Employees					-	-	
10	Daycare/Preschool Employees					-	-	
11	Other Employees					-	-	
12	<b>TOTAL</b>				0%			
	Explain below what employees are included in Other Employees (Line 11).							
13								

- If any employees are included on Line 11, then Line 13 must be completed explaining their position.



If an individual has a job that is not covered by Lines 1-10, please use Line 11 labeled Other Employees. When using Line 11, the school must describe the position in Line 13. For example, generally substitute teachers will be included on Line 11. You would then indicate “substitute teachers” on Line 13.

## Schedule 3-1: Errors

Line	A Position Categories	B Total HC	C Month of Hire	D Salaries	E % School
1	Administrative Staff				
2	K-12 Before & After School Care Only Staff				
3	Classroom Teachers				
4	Classroom Teacher Aides				
5	Maintenance Employees				
6	Food Service Employees				
7	Transportation Employees				
8	SNSP Only Employees				
9	Church Employees				
10	Daycare/Preschool Employees				
11	Other Employees				
12	<b>TOTAL</b>	-		-	0%
	Explain below what employees are included in Other Employees (Line 11).				
13					

ERROR REPORT		
Line	Item	Result
[?]	10 Month of hire is not completed	OK
[?]	11 An explanation of who is included in Other Employees is not entered	OK



There are two errors specifically related to Schedule 3-1. First, if the month of hire is not included for any lines that have a salary, the school will receive an error.

The other error is related to the other employees. An error will be identified if the school includes employees on the Other Employees line but does not include an explanation of the individuals on Line 13.



## Schedule 3-1: Expenses & Cash Flows

EXPENSES & CASH FLOWS						
Line	A Line Description	B Salaries	C FICA & Medicare	D State & Federal Unemployment	E Employer Paid Benefits	F Total
14	Eligible Education Expenses <i>Excluding Ln 15</i>	-	-	-	-	-
15	Primarily SNSP Expenses	-	-	-	-	-
16	Total 2025-26 Expenses	-	-	-	-	-
17	June 30, 2025 Prepaid Expenses					-
18	June 30, 2025 Accounts Payable					-
19	<b>TOTAL AMOUNT TO BE PAID</b>	-	-	-	-	-
20	July 2025 Cash Payments					-
21	August 2025 Cash Payments					-
22	September 2025 Cash Payments					-
23	October 2025 Cash Payments					-
24	November 2025 Cash Payments					-
25	December 2025 Cash Payments					-
26	January 2026 Cash Payments					-
27	February 2026 Cash Payments					-
28	March 2026 Cash Payments					-
29	April 2026 Cash Payments					-
30	May 2026 Cash Payments					-
31	June 2026 Cash Payments					-
32	<b>TOTAL CASH PAYMENTS</b>	-	-	-	-	-
33	JUNE 30, 2026 Prepaid Expenses					-
34	<b>JUNE 30, 2026 ACCOUNTS PAYABLE</b>	-	-	-	-	-



At the bottom of Schedule 3-1, you will then enter the amount of staffing related eligible expenses. First, you will enter the amounts related to the salaries, then you will enter FICA and Medicare taxes, state and federal unemployment, and finally, employer paid benefits.

The cells in yellow are where the school enters the applicable amounts. The cells in white are automatically calculated throughout the budget.

On the next screen we will focus on the section of this printscreen in the red box.

## Schedule 3-1: Expenses & Cash Flows (cont)

Line	A Position Categories	D Salaries	E % School	F Eligible Education Expenses
12	TOTAL	-	0%	-

Line	A Line Description	B Salaries
14	Eligible Education Expenses <i>Excluding Ln 15</i>	-
15	Primarily SNSP Expenses	-
16	Total 2025-26 Expenses	-
17	June 30, 2025 Prepaid Expenses	-
18	June 30, 2025 Accounts Payable	-
19	<b>TOTAL AMOUNT TO BE PAID</b>	-

- Lines 14 and 16, Column B will automatically include the eligible education expenses and total salaries from Lines 1-11.
- Enter any prepaid expenses as of June 30, 2025, on Line 17.
- Enter the June 30, 2025 Accounts Payable on Line 18.
- Reminder: Accounts Payable balances represent amounts that were owed (relative to) the school year that have not yet been paid.
- Line 19 will show the total salary expense to be paid.



Line 14 will be completed based on the total eligible education expenses on Line 12, Column F. Line 16 will equal the total salaries on Line 12, Column D.

You will need to include the June 30, 2025 Accounts Payable amount on Line 18. This is the amount of salaries that are owed at the end of the school year that the school has not yet paid. For example, if you pay your employees for working during the last two weeks of the 2024-25 school year in July 2025, you will need to include that amount in this June 30, 2025 Accounts Payable line because you are paying them in the 25-26 school year for working in the 24-25 school year.

The other input in this section is Line 17, Column B, which is the June 30, 2025 prepaid expenses. This would be completed if you had salaries that you paid in advance of the school year they relate to. It is not common to have prepaid salary expenses.

Once all these amounts have been entered, the total amount to be paid will automatically be calculated on Line 19, Column B.

## Schedule 3-1: Expenses & Cash Flows (cont)

Line	A Line Description	B Salaries
14	Eligible Education Expenses <i>Excluding Ln 15</i>	-
15	Primarily SNSP Expenses	-
16	Total 2025-26 Expenses	-
17	June 30, 2025 Prepaid Expenses	-
18	June 30, 2025 Accounts Payable	-
19	<b>TOTAL AMOUNT TO BE PAID</b>	-
20	July 2025 Cash Payments	-
21	August 2025 Cash Payments	-
22	September 2025 Cash Payments	-
23	October 2025 Cash Payments	-
24	November 2025 Cash Payments	-
25	December 2025 Cash Payments	-
26	January 2026 Cash Payments	-
27	February 2026 Cash Payments	-
28	March 2026 Cash Payments	-
29	April 2026 Cash Payments	-
30	May 2026 Cash Payments	-
31	June 2026 Cash Payments	-
32	<b>TOTAL CASH PAYMENTS</b>	-
33	JUNE 30, 2026 Prepaid Expenses	-
34	<b>JUNE 30, 2026 ACCOUNTS PAYABLE</b>	-

- Enter the monthly cash payments in Lines 20-31.
- Enter any ending prepaid payroll as of June 30, 2026, in Line 33.

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As we stated on the previous screen, Line 19 will show the total amount that must be paid based on the information in lines 14 through 18. The school must input the total cash payments that will be made for each month on Lines 20 through 31. It does not matter what year these cash payments relate to, they should be included in the month the cash payment will actually be made. For example, if the school pays payroll in July 2025 for the 2024-2025 school year, the amount paid must go on the July 2025 Cash Payments line even though it is salary related to the previous school year.

The school must ensure that the cash payments are based on the pay date calendar and the employee compensation agreement attachments provided with the budget.

In Line 33, enter any prepaid expenses as of June 30, 2026.

## Schedule 3-1: Expenses & Cash Flows (cont)

Line	A Line Description	B Salaries
14	Eligible Education Expenses <i>Excluding Ln 15</i>	-
15	Primarily SNSP Expenses	-
16	Total 2025-26 Expenses	-
17	June 30, 2025 Prepaid Expenses	-
18	June 30, 2025 Accounts Payable	-
19	<b>TOTAL AMOUNT TO BE PAID</b>	-
20	July 2025 Cash Payments	-
21	August 2025 Cash Payments	-
22	September 2025 Cash Payments	-
23	October 2025 Cash Payments	-
24	November 2025 Cash Payments	-
25	December 2025 Cash Payments	-
26	January 2026 Cash Payments	-
27	February 2026 Cash Payments	-
28	March 2026 Cash Payments	-
29	April 2026 Cash Payments	-
30	May 2026 Cash Payments	-
31	June 2026 Cash Payments	-
32	<b>TOTAL CASH PAYMENTS</b>	-
33	JUNE 30, 2026 Prepaid Expenses	-
34	<b>JUNE 30, 2026 ACCOUNTS PAYABLE</b>	-

Total Amount to be Paid (Line 19)

Total Cash Payments (Line 32)

Prepaid Expenses (Line 33)

June 30, 2026 Accounts Payable

After completing the schedule, review the June 30, 2026 Accounts Payable amount in Line 34 to ensure it is appropriate.



Line 34, the June 30, 2026 Account Payable, will be automatically calculated in the budget. The June 30, 2026 Accounts Payable is calculated as the total amount to be paid on Line 19 less the total cash payments made during the year on Line 32 plus any prepaid expenses in Line 33.

It is important to review the June 30, 2026 Account Payable balance on Line 34 to ensure the amount is the expected amount the school will owe but not have paid by June 30, 2026. If the amount is incorrect, the school will need to adjust the other numbers in the schedule since the Line is a calculated number.

For example, as we described in the previous slide, if the school pays payroll in July 2025 for the 2024-2025 school year, the amount paid must go on the July 2025 Cash Payments line. The school would also need to include that amount in the June 30, 2025 Accounts Payable line. If the cash payment was included but the accounts payable was not included, it would incorrectly reduce the June 30, 2026 Accounts Payable balance.

## Schedule 3-1: In Class Activity Recording Employee Salaries

Year Round Staff <i>Begin work in July of the school year</i>	School Year Staff <i>Begin work in Aug of the school year</i>
1 Administrator : \$60,000	5 Teachers: \$220,000
1 Secretary: \$37,000	3 Teacher Aides: \$80,000
2 Food services staff: \$40,000	
2 Pastors: \$100,000	
2 Day care staff: \$75,000	

- The administrative staff & food service staff plan on spending 90% of their time on the school and 10% of their time on the day care.
- The Pastors teach 8<sup>th</sup> grade religion for 20% of their time and work with the church the remainder of the time.
- The teachers & teacher aids teach K4-12<sup>th</sup> grade for 100% of their time.

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Please open the budget and click on the tab labeled “Schedule 3-1 Expenses”. For this exercise, we will be completing columns B-E using the information on the slide. Our example school, Holy Love, has two groups of staff. Those on the left work year-round and start in July while the staff on the right only work when school is in session. The school staff will begin working in August 2025 for the upcoming school year.

## Schedule 3-1: In Class Activity Recording Employee Salaries (cont)

Line	A Position Categories	B Total HC	C Month of Hire	D Salaries	E % School	F Eligible Education Expenses	G Average Salaries
1	Administrative Staff	2	Jul 25	97,000	90%	87,300	48,500

Year Round Staff <i>Begin work in July of the school year</i>	
1	Administrator : \$60,000
1	Secretary: \$37,000

- The administrative staff & food service staff plan on spending 90% of their time on the school and 10% of their time on the day care.

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Let's complete Line 1 together. When we reviewed the list of staff, the two staff that fit in the administrative staff category are the administrator and the secretary. As a result, we insert 2 in Column B because we have two individuals that are in the administrative staff category. Next, we need to complete Column C with the month of hire. Our example indicates that year-round staff will begin working in July, so we should select July 2025 in the Column C drop down. We then need to insert the total salaries for all of the individuals on Line 1. We have two individuals, one getting \$60,000 and the other one getting \$37,000, for a total of \$97,000. The \$97,000 is inserted in Column D Line 1.

For the percent that is K4 through 12th grade school related in Column E, we need to look at the information at the bottom of the screen. The bottom of the screen indicates that the administrative staff will spend 90% of their time on the school and 10% of their time on the daycare. Therefore, we should insert 90% in Line 1, Column E. Once this information is entered, the eligible education expenses in Column F are calculated as the \$97,000 in Column D times the 90% in Column E.

## Schedule 3-1: In Class Activity Recording Employee Salaries

Year Round Staff <i>Begin work in July of the school year</i>	School Year Staff <i>Begin work in Aug of the school year</i>
1 Administrator : \$60,000	5 Teachers: \$220,000
1 Secretary: \$37,000	3 Teacher Aides: \$80,000
2 Food services staff: \$40,000	
2 Pastors: \$100,000	
2 Day care staff: \$75,000	

- The administrative staff & food service staff plan on spending 90% of their time on the school and 10% of their time on the day care.
- The Pastors teach 7<sup>th</sup> and 8<sup>th</sup> grade religion for 20% of their time and work with the church the remainder of the time.
- The teachers & teacher aids teach K4-12<sup>th</sup> grade for 100% of their time.

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Now that we have done one example, please proceed with completing Lines 2-11, Columns B-E on your own. Please pause the training until you are ready to continue.

## Schedule 3-1: In Class Activity Recording Employee Salaries

Year Round Staff <i>Begin work in July of the school year</i>	School Year Staff <i>Begin work in Aug of the school year</i>
2 Food services staff: \$40,000	5 Teachers: \$220,000
2 Pastors: \$100,000	3 Teacher Aides: \$80,000
2 Day care staff: \$75,000	

Line	A Position Categories	B Total HC	C Month of Hire	D Salaries	E % School	F Eligible Education Expenses	G Average Salaries
1	Administrative Staff					-	-
2	K-12 Before & After School Care Only Staff					-	-
3	Classroom Teachers					-	-
4	Classroom Teacher Aides					-	-
5	Maintenance Employees					-	-
6	Food Service Employees					-	-
7	Transportation Employees					-	-
8	SNSP Only Employees					-	-
9	Church Employees					-	-
10	Daycare/Preschool Employees					-	-
11	Other Employees					-	-
12	<b>TOTAL</b>	-		-	0%	-	-

Please take a moment to review the screen and confirm it is consistent with the amounts on your Budget.

As you can see, we have inserted a headcount in Column B based on the total employees in the category. The month of hire for the classroom teachers and classroom teacher aides in Column C is August 2025 and the year-round employees have a month of hire of July 2025. The salaries are the total salaries for each category.

The percent school in Column E for the food service employees is 90%, similar to the administrative staff category. Classroom teachers and teacher aides only work on K4 through 12th grade educational programming, so 100% was included in Column E. The church employees spend 20% of their time teaching religion to the 7<sup>th</sup> & 8<sup>th</sup> grade classes, but otherwise work on the church. Therefore 20% is inserted in Column E, Line 9. Finally, our example indicates that the daycare and preschool employees are not related to educational programming for K4 through 12th grade pupils, so 0% is inserted in Line 10, Column E. Typically 0% should always be inserted in Line 10, Column E for daycare/preschool employees. The only exception is if you have an individual who teaches daycare for part of the day and also works with the K4 through 12th grade for part of the day. If that was the case, the school must use an allocation percentage to determine the percent school related for Column E.



### Schedule 3-1: In Class Activity - Recording Salaries Expense

Line	A Line Description	B Salaries
14	Eligible Education Expenses <i>Excluding Ln 15</i>	443,300
15	Primarily SNSP Expenses	-
16	Total 2025-26 Expenses	612,000
17	June 30, 2025 Prepaid Expenses	
18	June 30, 2025 Accounts Payable	26,000
19	<b>TOTAL AMOUNT TO BE PAID</b>	638,000
20	July 2025 Cash Payments	26,000
21	August 2025 Cash Payments	26,000
22	September 2025 Cash Payments	56,000
23	October 2025 Cash Payments	56,000
24	November 2025 Cash Payments	56,000
25	December 2025 Cash Payments	56,000
26	January 2026 Cash Payments	56,000
27	February 2026 Cash Payments	56,000
28	March 2026 Cash Payments	56,000
29	April 2026 Cash Payments	56,000
30	May 2026 Cash Payments	56,000
31	June 2026 Cash Payments	56,000
32	<b>TOTAL CASH PAYMENTS</b>	612,000
33	JUNE 30, 2026 Prepaid Expenses	
34	<b>JUNE 30, 2026 ACCOUNTS PAYABLE</b>	26,000

- All salaries are paid
- Year-round employees are paid a month.
- School year employees who start in August, are paid through June 30, 2025. School year employees are paid from Sept through June 30, 2025 and June 30, 2026.
- The school had one year-round employee and 29 school year employees. The employees are paid from Sept through June 30, 2025 and June 30, 2026.
- Once the information is entered, the ending June 30, 2026 Accounts Payable on Line 34 is correct.

Line	A Line Description	B Salaries
14	Eligible Education Expenses <i>Excluding Ln 15</i>	
15	Primarily SNSP Expenses	
16	Total 2025-26 Expenses	
17	June 30, 2025 Prepaid Expenses	
18	June 30, 2025 Accounts Payable	
19	<b>TOTAL AMOUNT TO BE PAID</b>	
20	July 2025 Cash Payments	
21	August 2025 Cash Payments	
22	September 2025 Cash Payments	
23	October 2025 Cash Payments	
24	November 2025 Cash Payments	
25	December 2025 Cash Payments	
26	January 2026 Cash Payments	
27	February 2026 Cash Payments	
28	March 2026 Cash Payments	
29	April 2026 Cash Payments	
30	May 2026 Cash Payments	
31	June 2026 Cash Payments	
32	<b>TOTAL CASH PAYMENTS</b>	
33	JUNE 30, 2026 Prepaid Expenses	
34	<b>JUNE 30, 2026 ACCOUNTS PAYABLE</b>	



We will now work on completing the bottom of Schedule 3-1. Year-round employees are paid a total of \$26,000 a month. School year employees who start in August are paid \$30,000 a month. The school year employees are paid from Sept through June. Additionally, we are told that the school owed 1 month of pay for year-round employees, who are paid \$26,000 a month, as of June 30, 2025, and June 30, 2026. As a result, the school will have an Accounts Payable outstanding at the end of each year.

Please pause the video and take some time to complete this activity. We will then review the answers together.

Let's now review the answers. For Line 18, we record \$26,000 because we were told on this slide that the school owes the year-round employees \$26,000 as of June 30, 2025. Next, we have to record the salary payments in lines 20-31. Lines 20-31 represent each month of the school year from July 2025 to June 2026.

For lines 20 and 21, we will record the cash payments for the year-round employees of \$26,000. We were told the school year employees start in August and they are paid \$30,000 in the months of Sept-June.

For lines 22-31, we add \$26,000 plus the school year monthly payment of \$30,000 to get a total of \$56,000; so, we enter \$56,000 in Lines 22-31.

The budget then automatically calculates the total salary payments from Lines 20-31 of \$612,000 on Line 32. Lastly, Line 34 is automatically calculated by the budget at \$26,000. This matches the information we were provided on this slide. The amount listed on Line 34 is the difference between the amount on Line 19 and the actual total cash payments listed on

Line 32.

## Schedule 3-1: FICA & Medicare Taxes

- FICA & Medicare expenses will be included based on 7.65% of the salaries.
- If your school's amount is different, update the amount and explain why it is different in Schedule 11-1.
- Input when the cash payments will be made for FICA and Medicare.
- The school's percentage is calculated on Line 35.

EXPENSES & CASH FLOWS						
Line	A Line Description	B Salaries	C FICA & Medicare	D State & Federal	E Employer Paid Benefits	F Total
14	Eligible Education Expenses <i>Excluding Ln 15</i>	443,300	46,818	-	-	490,118
15	Primarily SNSP Expenses	-	-			-
16	Total 2025-26 Expenses	612,000	46,818			658,818
17	June 30, 2025 Prepaid Expenses					-
18	June 30, 2025 Accounts Payable	26,000				26,000
19	<b>TOTAL AMOUNT TO BE PAID</b>	638,000	46,818	-	-	684,818
Line	FICA & Medicare Percentage	Expected Unemployment	Unemployment Difference			
35	7.65%	14,000	(14,000)			

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The bottom of Schedule 3-1 also includes FICA & Medicare, state and federal unemployment, and employer paid benefits.

The school must include the FICA & Medicare for the school in Column C. The amount of FICA and Medicare in Column C, Lines 14 and 16 will automatically be calculated as the amount in Column B for the respective line times the standard FICA and Medicare percentage of 7.65%. As you can see, however, the cells are yellow. They are yellow because if the percentage of FICA and Medicare for your school is not 7.65%, you can then adjust the amount in the column based on your school's amount.

If the school does not need to pay FICA or Medicare for some of its employees, this must be explained in Schedule 11-1, question 3 or an error will appear in the budget.

## Schedule 3-1: State & Federal Unemployment

EXPENSES & CASH FLOWS						
Line	A Line Description	B Salaries	C FICA & Medicare	D State & Federal	E Employer Paid Benefits	F Total
14	Eligible Education Expenses <i>Evolving Ln 15</i>	443,300	46,818	-	-	490,118
15	Primarily SNSP Expenses	-	-	-	-	-
16	Total 2025-26 Expenses	612,000	46,818	-	-	658,818
17	June 30, 2025 Prepaid Expenses	-	-	-	-	-
18	June 30, 2025 Accounts Payable	26,000	-	-	-	26,000
19	<b>TOTAL AMOUNT TO BE PAID</b>	638,000	46,818	-	-	684,818
Line	FICA & Medicare Percentage	Expected Unemployment	Unemployment Difference			
35	7.65%	14,000	(14,000)			

- Include the State and Federal unemployment total expenses, eligible expenses & monthly cash payments. The expected unemployment is on Line 35.
- The expected amount is calculated as:
  - Number of employees x 6% x \$7,000 (Federal unemployment)
  - Number of employees x 3.25% OR 3.05% x \$14,000 (State unemployment)
- If the unemployment difference is negative, you will be required to explain how you are exempt or explain how you calculated the unemployment.
- If the school uses the reimbursement financing option for state unemployment, a letter from the DWD indicating the school is using the reimbursement financing option will be required.

Column D is where the budget preparer would include State and Federal unemployment tax payments. The expected unemployment amount is shown on Line 35.

The budget automatically calculates the Unemployment Difference. If there is a negative value in this cell, the school needs to provide an explanation for why the school's amount is different than the expected amount in question 3 of Schedule 11-1. The expected amount consists of the state and federal unemployment amounts. The federal amount is calculated as the number of employees times 6% times \$7,000. The state amount is calculated as the number of employees times the new employer state unemployment rate times \$14,000. The new employer state unemployment rate is 3.25% for schools with salaries above \$500,000 and 3.05% for schools with salaries at or below \$500,000.

Lastly, if the school uses the reimbursement financing option for state unemployment, a letter from the Department of Workplace Development is required.

If a school or an organization of schools provide their own "unemployment" benefit, the cost of the unemployment benefits for the school should go in Column E, employer paid benefits. Only unemployment paid to the state and Federal government should go in Column D.

## Schedule 3-1: Employer Paid Benefits

- Determine what benefits will be provided and how much they will cost. These amounts must be inserted in Column E.
- Examples of amounts that should be included in Column E are employee retirement contributions, health insurance costs, or the cost of unemployment benefits provided by the school rather than the state/federal government.

EXPENSES & CASH FLOWS						
Line	A Line Description	B Salaries	C FICA & Medicare	D State & Federal	E Employer Paid Benefits	F Total
14	Eligible Education Expenses <i>Excluding Ln 15</i>	443,300	46,818	-	-	490,118
15	Primarily SNSP Expenses	-	-	-	-	-
16	Total 2025-26 Expenses	612,000	46,818	-	-	658,818
17	June 30, 2025 Prepaid Expenses	-	-	-	-	-
18	June 30, 2025 Accounts Payable	26,000	-	-	-	26,000
19	<b>TOTAL AMOUNT TO BE PAID</b>	638,000	46,818	-	-	684,818
Line	FICA & Medicare Percentage	Expected Unemployment	Unemployment Difference			
35	7.65%	14,000	(14,000)			



Finally, in Column E, the school would include any employer paid benefits. Examples of amounts that should be included in Column E are employee retirement contributions, health insurance costs, or the cost of unemployment benefits provided by the school rather than the state/federal government.

## Schedule 3-1: Holy Love Taxes & Benefits

- Holy Love is exempt from FICA/Medicare and unemployment taxes. So, the delete the values in Column C, Lines 14 and 16, to remove the costs.
- Holy Love does not provide any benefits to its employees.

Line	A Line Description	B Salaries	C FICA & Medicare	D State & Federal	E Employer Paid Benefits	F Total
14	Eligible Education Expenses <i>Excluding Ln 15</i>	443,300	-	-	-	443,300
15	Primarily SNSP Expenses	-	-	-	-	-
16	Total 2025-26 Expenses	612,000	-	-	-	612,000
17	June 30, 2025 Prepaid Expenses	-	-	-	-	-
18	June 30, 2025 Accounts Payable	26,000	-	-	-	26,000
19	<b>TOTAL AMOUNT TO BE PAID</b>	638,000	-	-	-	638,000



For our example school, Holy Love, the organization is exempt from FICA & Medicare and Unemployment Taxes. So, you must remove the values in Column C, Lines 14 and 16, in your budget Excel document. In addition, Holy Love does not offer any employer paid benefits, so no amount should be included in Column E.

## Available Resources

### On Demand Trainings

- K4 Parental Outreach (Training 1-3)
- Auditor Authorization Form (Training 3-3)
- Financial Audit Requirements (Training 5)
- Fiscal & Internal Control Practices (Training 6)
- Payment Process, Pupil Count Report, & Audit Overview (Training 9-1)
- Count Reports (Training 9-2 & 9-3)

<https://dpi.wi.gov/parental-education-options/choice-programs/on-demand-training>

### Bulletins

- Financial Audit and PSCP/SNSP Reserve Balance Bulletin
- PSCP Eligible Education Expenses Bulletin
- K4 Parental Outreach Activities Bulletin
- Student Tuition and Fees Bulletin
- Criminal Background Checks Bulletin
- Staff Credentials Bulletin
- Insurance and Fidelity Bulletin
- Summer School Bulletin
- Accreditation Bulletin

<https://dpi.wi.gov/parental-education-options/choice-programs/bulletins>



The department has on demand trainings and bulletins available to help schools understand programmatic requirements. Schools are encouraged to review these trainings and bulletins throughout the year when you have questions on the Choice program requirements.

The PSCP Eligible Education Expenses Bulletin describes what expenses can be eligible.

## Questions?

**Budget questions should be sent to:**

[dpichoiceauditreports@dpi.wi.gov](mailto:dpichoiceauditreports@dpi.wi.gov)

**General program questions should be sent to:**

[privateschoolchoice@dpi.wi.gov](mailto:privateschoolchoice@dpi.wi.gov)

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Questions on this training, including questions on the budget and cash flow report, should be directed to [dpichoiceauditreports@dpi.wi.gov](mailto:dpichoiceauditreports@dpi.wi.gov), rather than a specific auditor. This mailbox is monitored by all of the Choice program auditors.

If you have general Choice program questions, they should be directed to the Choice program consultants at [privateschoolchoice@dpi.wi.gov](mailto:privateschoolchoice@dpi.wi.gov).