


**Private School Choice Programs
Fiscal Management Training**

**Schedule 3-3:
Expenses & Expense Finalization**

School Finance Auditors
Parental Education Options
2025-26 School Year

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

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 how to complete Schedule 3-3 and do a final review of the expense schedules.

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.

Schedule 3-3: General Expenses

EXPENSES

Include the total costs and education expenses that the legal entity of the school will incur for the school year. Column C may only include eligible education expenses. If a cost partially relates to K-12 educational programming, the school must use an allocation method to determine the cost in Column C. If applicable, the school must include the provider name in Lines 1-3 and 5-7.

Line	A Item Description	B Total Cost	C Education Expenses	D Provider Name <i>If not known, insert TBD</i>
1	Accounting Services			
2	Independent Auditing Services			
3	Consultant, Legal & Other Services			
4	TOTAL SERVICES COSTS	-	-	
5	Contractor Provided Pupil Transportation			
6	Student Information System			
7	Contractor Provided Food Service	-	-	
8	TOTAL CONTRACTOR COSTS	-	-	
9	DPI Auditor Fee	-	-	
10	Field Trips & Extracurricular Activities			
11	Marketing & Continuing Ed			
12	Primarily SNSP Expenses			
13	Non-Administrative Fundraising Expenses			
14	Other Expenses			
15	TOTAL OTHER EXPENSES	-	-	

Name Missing
ERROR

1



The last expense schedule is Schedule 3-3. Schedule 3-3 includes services costs, contractor costs, and other expenses.

Schedule 3-3: General Expenses (cont)

Line	A Item Description	B Total Cost	C Education Expenses	D Provider Name <i>If not known, insert TBD</i>
1	Accounting Services			
2	Independent Auditing Services			
3	Consultant, Legal & Other Services			
4	TOTAL SERVICES COSTS	-	-	
5	Contractor Provided Pupil Transportation			
6	Student Information System			
7	Contractor Provided Food Service	-	-	
8	TOTAL CONTRACTOR COSTS	-	-	

Name Missing

ERROR

1

- Include the provider's name for any line items with dollar amounts in column B. If the provider is not yet known, then insert TBD. You will receive an error if the provided name or TBD is not entered in column D.
- All schools must have costs for independent auditing services (Line 2).
- Contractor transportation costs on Line 5 may be required based on the answers on Schedule 1.



The school must include the provider name in Column D for any lines with expenses on Schedule 3-3, Lines 1-7. If the contractor is not known at the time of the budget's preparation, then the school should enter To Be Determined, or TBD. If the school does not enter a contractor name or TBD, an error will show on the right-hand side of this schedule and also on the Error page in the budget.

As a reminder, all schools must have an independent external auditor that they hire to complete the September and January Enrollment Audit, the Fiscal & Internal Control Practices Report, and the Financial Audit. The cost the school will pay the auditor to complete these audits and agreed upon procedures reports must be included on Line 2.

The Contractor transportation costs on Line 5 may be required based on the answers on Schedule 1.

Schedule 3-3 : Student Information System

Line	A Item Description	B Total Cost	C Education Expenses	D Provider Name <i>If not known, insert TBD</i>
1	Accounting Services			
2	Independent Auditing Services			
3	Consultant, Legal & Other Services			
4	TOTAL SERVICES COSTS	-	-	
5	Contractor Provided Pupil Transportation			
6	Student Information System			

- Private schools participating in Choice programs must have a commercially available Student Information System (SIS) capable of exchanging data with the state's data system.
- Schools are required to submit secure, student-level assessment, attendance, graduation and demographic data, which will be used to create the annual school report cards mandated by the state legislature.
- You must include the costs for a SIS vendor in your budget or you will receive an error.

*For more information on the SIS, see Training 4-1. Information on this training is listed at the end of this presentation.



All schools participating in the Private School Choice Programs must have a Student Information System, or SIS, that is capable of exchanging data with the state's data system. Since having a SIS is required for Choice program participants, the school must include a cost in the SIS budget line. See Training 4-1 on the On Demand Training webpage for more information on Student Information System requirements.

Schedule 3-3: Contractor Provided Food Service

Line	A Item Description	B Total Cost	C Education Expenses
1	Accounting Services		
2	Independent Auditing Services		
3	Consultant, Legal & Other Services		
4	TOTAL SERVICES COSTS	-	-
5	Contractor Provided Pupil Transportation		
6	Student Information System		
7	Contractor Provided Food Service	-	-
8	TOTAL CONTRACTOR COSTS	-	-

• Food service on Line 7 automatically fills in based on the information entered in:

- Schedule 1, Line 8h
- Schedule 1 Lines 8d-8f:
Column B x Column C x Column D

SCHEDULE 1: GENERAL INFORMATION

8c) If the school will provide lunch, breakfast, or milk to the K-12th grade pupils enrolled in educational programming, insert the amount that will be provided in Columns B and C. If the school is paying a set dollar value for a contractor to provide lunch, breakfast, and/or milk, also insert the cost per meal or milk the contractor will charge in Column D. If the school is not providing any of a certain type, insert 0.

	A Type	B Number Served Per Day	C Number of Days Food Served	D Contractor Cost Per Meal or Milk
8d)	School Lunch			
8e)	School Breakfast			
8f)	School Milk			

8g) On Line 8h, include any costs paid to a contractor other than the cost for meals and milk for K-12th grade pupils included in Lines 8d-8f above. Insert the cost of any food or food supplies purchased from a vendor or other supplier on Line 8i. Payroll related food costs should not be included below; instead payroll related costs should be included on Schedule 3-1.

	A Type	B Total Cost	C Eligible Education Expenses
8h)	Other Contracted Food Costs		
8i)	Other Non-Payroll Food Service Costs		



Line 7 is prefilled with the contractor related food costs entered in Schedule 1. The amounts on Line 7 consist of 2 different items. The first item is the Other Contracted Food Costs on Schedule 1, Line 8h. The second part is the cost of the lunch, milk, and breakfast if a contractor cost per meal or milk is entered into Schedule 1, Lines 8d-8f, Column D. If so, the contractor cost for lunch, milk, and breakfast is calculated as Column B times Column C times Column D.

Schedule 3-3: DPI Auditor Fee

Line	A Item Description	B Total Cost	C Education Expenses	D Provider Name <i>If not known, insert TBD</i>
9	DPI Auditor Fee	275	275	
10	Field Trips & Extracurricular Activities			
11	Marketing & Continuing Ed			
12	Primarily SNSP Expenses			
13	Non-Administrative Fundraising Expenses			
14	Other Expenses			
15	TOTAL OTHER EXPENSES	275	275	

The Choice DPI auditor fee is automatically included in the Total Cost and in the Education Expenses columns if the school is participating in the Choice program.



The DPI auditor fee is automatically included as a cost on Schedule 3-3, Line 9, Columns B and C when an X is placed next to one or more of the Choice programs on the cover page. This is automatically included because payment of the auditor fee is required in order to participate in the Choice programs. The DPI Auditor fee covers the cost of one auditor at the Department of Public Instruction. This auditor fee is separate from the fee you will need to pay your external auditors to complete the Enrollment Audits, Fiscal & Internal Control Practices Report, and the Financial Audit.

In addition, you must include the auditor fee for the next school year in the cash flow section of Schedule 3-3 on or before January 2026. The fee is due by January 10th in advance of each school year. Since this fee is paid in advance of each school year, the budget must also show the amount as a prepaid expense in lines 18 and 34 of the cash flow section.

Schedule 3-3 Fundraising Expenses

Line	A Item Description	B Total Cost	C Education Expenses
9	DPI Auditor Fee	-	-
10	Field Trips & Extracurricular Activities		
11	Marketing & Continuing Ed		
12	Primarily SNSP Expenses		
13	Non-Administrative Fundraising Expenses		
14	Other Expenses		
15	TOTAL OTHER EXPENSES	-	-

- Non-administrative fundraising expenses are included on Line 13, Columns B and C. The non-administrative fundraising expenses related to K4-12th grade educational programming should go in the Education Expenses column.
 - Administrative expenses would include costs for school personnel, mailings, copying, and fixed assets used for other school purposes.
 - Examples of non-administrative fundraising expenses would include the cost of Scrip cards or cost of food for a benefit dinner.



The school must include the non-administrative fundraising expenses on Line 13. This amount is specifically identified in the budget because the eligible education expenses are reduced by the lesser of fundraising revenue or the non-administrative fundraising expenses that are related to K4-12th grade educational programming in Column C.

The school should consider if the costs to do fundraising are administrative or non-administrative expenses. Administrative expenses include the cost for school personnel, general mailings, copying and fixed assets that are used for other school purposes. Non-administrative fundraising expenses are the direct costs of providing the fundraising if the item is not also used for another school purpose. Examples of a non-administrative fundraising expense would include the cost of scrip cards, the cost of food for a benefit dinner, or renting a room at a hotel for a fundraising dinner.

Administrative expenses for fundraising should **not** go on Line 13. Instead, the expenses should go on whatever line they are related to.

Schedule 3-3 Example

Expense Item Description	Annual Expense	Eligible Portion Allocation Basis	Cash Payments
Accountant- Accountants R Us	\$6,000	Employee FTE = 75%	\$500 per month for services in that month
Auditor- The External Audit Specialists	\$20,000	Employee FTE = 75%	\$5,000 in December 2025, \$5,000 in May 2026, and \$10,000 in October 2026 for the 2025-26 Financial Audit.
Transportation Contractor- Ride With Us!	\$14,000	Only School Related = 100%	\$12,000 in October 2025 and \$12,000 in March 2026
Student Information System- Students Inc.	\$10,000		
Food Service Contractor- Yummy, Yum Foods	Already entered in Schedule	Already Entered in Schedule	\$5,000 in Aug 2025 thru Sept 2025 \$17,000 from Oct 2025 thru July 2026 Payments are made the month after they are incurred
DPI Auditor Fee (Automatically included)	\$275	Only School Related = 100%	\$500 in January 2025 for 2025-26 \$500 in January 2026 for 2026-27
Online Learning Subscription (Other Expense)	\$225		
Field Trip Admission Fees	\$500		
Clubs & Sports Costs	\$3,000		
Marketing	\$3,500		
Staff development	\$2,500		
Non-Administrative Fundraising Costs (Cost for 3 rd Party Fundraising Coordinator)	\$2,500		\$1,000 per month for that month

Take some time to enter the information into Schedule 3-3 based on the examples on this screen. Complete the top and bottom of the schedule.

Pause the slide until you are ready to go through the answers.

Schedule 3-3 Example – Services Costs Answer

Expense Item Description	Annual Expense	Eligible Portion Allocation Basis	Cash Payments
Accountant- Accountants R Us	\$6,000	Employee FTE = 75%	\$500 per month for services in that month
Auditor- The External Audit Specialists	\$20,000	Employee FTE = 75%	\$5,000 in December 2025, \$5,000 in May 2026, and \$10,000 in October 2026 for the 2025-26 Financial Audit.

Line	A Item Description	B Total Cost	C Education Expenses	D Provider Name <i>If not known, insert TBD</i>
1	Accounting Services			
2	Independent Auditing Services			
3	Consultant, Legal & Other Services			
4	TOTAL SERVICES COSTS	-	-	



We will now go through the answers for Schedule 3-3. We entered in the total cost in Column B for the accounting services and independent auditing services. Column C is calculated as the total cost multiplied by 75%, since we are using the employee FTE percentage to allocate the accountant and auditor costs. Finally, we insert the name of the accountant and auditor in Column D.

Schedule 3-3 Example – Contractor Costs Answer

Expense Item Description	Annual Expense	Eligible Portion Allocation Basis	Cash Payments
Transportation Contractor- Ride With Us!	\$14,000	Only School Related = 100%	\$12,000 in October 2025 and \$12,000 in March 2026
Student Information System- Students Inc.	\$10,000		
Food Service Contractor- Yummy, Yum Foods	Already entered in Schedule	Already Entered in Schedule	\$5,000 in Aug 2025 thru Sept 2025 \$17,000 from Oct 2025 thru July 2026 Payments are made the month after they are incurred

Line	A Item Description	B Total Cost	C Education Expenses	D Provider Name <i>If not known, insert TBD</i>
1	Accounting Services			
2	Independent Auditing Services			
3	Consultant, Legal & Other Services			
4	TOTAL SERVICES COSTS	-	-	
5	Contractor Provided Pupil Transportation			
6	Student Information System			
7	Contractor Provided Food Service	-	-	
8	TOTAL CONTRACTOR COSTS			

Next, the total transportation cost is entered in Line 5, Column B, and the Student Information System total cost is entered in Line 6, Column B. Since these costs are only school related, the amount in Column C should match Column B.

As we noted earlier, the contractor provided food service costs on Line 7 are automatically completed based on the information entered in the Food Services section of Schedule 1. Finally, we insert the name of each of the providers in Column D, Lines 5-7.

Schedule 3-3 Example – Other Expenses Answer

Expense Item Description	Annual Expense	Eligible Portion Allocation Basis
DPI Auditor Fee (Automatically included)	\$275	Only School Related = 100%
Online Learning Subscription (Other Expense)	\$225	
Field Trip Admission Fees	\$500	
Clubs & Sports Costs	\$3,000	
Marketing	\$3,500	
Staff development	\$2,500	
Non-Administrative Fundraising Costs (Cost for 3 rd Party Fundraising Coordinator)	\$2,500	

Line	A Item Description	B Total Cost	C Education Expenses
9	DPI Auditor Fee	-	-
10	Field Trips & Extracurricular Activities		
11	Marketing & Continuing Ed		
12	Primarily SNSP Expenses		
13	Non-Administrative Fundraising Expenses		
14	Other Expenses		
15	TOTAL OTHER EXPENSES	-	-

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Finally, we will complete the other expenses section of Schedule 3-3. As noted earlier, Line 9 was automatically completed.

For Line 10, the \$3,500 is calculated by adding the field trip admission fees of \$500 and the club and sports costs of \$3,000. Line 11, marketing and continuing education, is the total of the the marketing expense of \$3,500 and the staff development of \$2,500.

Line 13 is for non-administrative fundraising expenses and the other expense of \$225 is for an online learning subscription. For our example, the expenses on Lines 9-14 are 100% related to educational programming so the total cost column, which is Column B, equals the education expenses column, which is Column C.

Schedule 3-3 Example-Services Costs Cash Flow Answer

Line	A Line Description	B Services Costs
16	Total Eligible Education Expenses	19,500
17	Total 2025-26 Expenses	26,000
18	June 30, 2025 Prepaid Expenses	
19	June 30, 2025 Accounts Payable	
20	TOTAL AMOUNT TO BE PAID	26,000
21	July 2025 Cash Payments	
22	August 2025 Cash Payments	
23	September 2025 Cash Payments	
24	October 2025 Cash Payments	
25	November 2025 Cash Payments	
26	December 2025 Cash Payments	
27	January 2026 Cash Payments	
28	February 2026 Cash Payments	
29	March 2026 Cash Payments	
30	April 2026 Cash Payments	
31	May 2026 Cash Payments	
32	June 2026 Cash Payments	
33	TOTAL CASH PAYMENTS	-
34	JUNE 30, 2026 Prepaid Expenses	
35	JUNE 30, 2026 ACCOUNTS PAYABLE	26,000

Expense Item Description	Cash Payments
Accountant-Accountants R Us	\$500 per month for services in that month
Auditor-The External Audit Specialists	\$5,000 in December 2025, \$5,000 in May 2026 and \$10,000 in October 2026 for the 2025-26 Financial Audit.

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Now, let's walk through the cash payment section for Schedule 3-3. The two items in the service costs category are the accountant and auditor. The cash payments for the services costs are entered in column B. The example indicates \$500 is paid every month, so \$500 is included in every month from July 2025 to June 2026. We then need to add in the cost for the external auditor. We must add \$5,000 in December 2025 and \$5,000 in May 2026.

Once these amounts are entered in, you will need to review the June 30, 2026, Accounts Payable amount on Line 35. The amount is \$10,000. Since the school owes the external auditor \$10,000 for the 2025-26 Financial Audit, which is due in October 2026, this ending Accounts Payable is appropriate.

Schedule 3-3 Example-Contractor Costs Cash Flow Answer

Line	A Line Description	B Services Costs	C Contractor Costs
16	Total Eligible Education Expenses	19,500	117,060
17	Total 2025-26 Expenses	26,000	204,000
18	June 30, 2025 Prepaid Expenses		
19	June 30, 2025 Accounts Payable		
20	TOTAL AMOUNT TO BE PAID	26,000	204,000
21	July 2025 Cash Payments		
22	August 2025 Cash Payments		
23	September 2025 Cash Payments		
24	October 2025 Cash Payments		
25	November 2025 Cash Payments		
26	December 2025 Cash Payments		
27	January 2026 Cash Payments		
28	February 2026 Cash Payments		
29	March 2026 Cash Payments		
30	April 2026 Cash Payments		
31	May 2026 Cash Payments		
32	June 2026 Cash Payments		
33	TOTAL CASH PAYMENTS	-	-
34	JUNE 30, 2026 Prepaid Expenses		
35	JUNE 30, 2026 ACCOUNTS PAYABLE	26,000	204,000

Expense Item Description	Cash Payments
Transportation Contractor- Ride With Us!	\$12,000 in October 2025 and \$12,000 in March 2026
Student Information System- Students Inc.	
Food Service Contractor- Yummy, Yum Foods	\$5,000 in Aug 2025 thru Sept 2025 \$17,000 from Oct 2025 thru July 2026 Payments are made the month after they are incurred



Next, we must include the contractor cost payments. The contractor costs are for the transportation contractor, Student Information System and the food service contractor. We are told that the school will pay \$12,000 in October 2025 and March 2026 for transportation and the SIS.

Additionally, the school must pay the food vendor. In August and September, the school is budgeting to pay \$5,000 to the food vendor each month. The school is budgeting to pay \$17,000 from October through July. Our information indicates the payments are made a month after they are incurred. As a result, the \$17,000 June 30, 2026, Accounts Payable is appropriate.

Schedule 3-3 Example-Other Expenses Cash Flow Answer

Line	A Line Description	B Services Costs	C Contractor Costs	D Other Expenses
16	Total Eligible Education Expenses	19,500	117,060	12,500
17	Total 2025-26 Expenses	26,000	204,000	12,500
18	June 30, 2025 Prepaid Expenses			
19	June 30, 2025 Accounts Payable			
20	TOTAL AMOUNT TO BE PAID	26,000	204,000	12,500
21	July 2025 Cash Payments			
22	August 2025 Cash Payments			
23	September 2025 Cash Payments			
24	October 2025 Cash Payments			
25	November 2025 Cash Payments			
26	December 2025 Cash Payments			
27	January 2026 Cash Payments			
28	February 2026 Cash Payments			
29	March 2026 Cash Payments			
30	April 2026 Cash Payments			
31	May 2026 Cash Payments			
32	June 2026 Cash Payments			
33	TOTAL CASH PAYMENTS	-	-	-
34	JUNE 30, 2026 Prepaid Expenses			
35	JUNE 30, 2026 ACCOUNTS PAYABLE	26,000	204,000	12,500

Expense Item Description	Cash Payments
DPI Auditor Fee	\$500 in January 2025 for 2025-26
Online Learning Subscription	\$500 in January 2026 for 2026-27
Field Trip Admission Fees	\$1,000 per month for that month
Clubs & Sports Costs	
Marketing	
Staff development	
Non Administrative Fundraising Costs	

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The final column that must be completed is the Other Expenses column. This column includes the payment of the DPI Auditor and the online subscription fees. The cost for each of these fees is paid in January of each year for the upcoming school year. Because we are paying for amounts in advance of the year the fee is for, the \$500 is included as a prepaid expense as of June 30, 2025, and as of June 30, 2026. We are also told that \$1,000 is paid each month for the remaining costs. As a result, we include \$1,000 from July 2025 through June 2026. Since the January 2026 payment includes the \$500 for the fees, the total January 2026 payment is \$1,500.

This is the last slide with the cash flow information for Schedule 3-3, so please take a moment to compare the information on the screen to your Excel budget and ensure they match. If they do not, review the earlier slides for information on the applicable example. When you are ready to proceed, continue the training.

Expense Errors from Schedule 3-1, 3-2 & 3-3

[?]	20	The cash payments section in Schedules 3-1, 3-2, and/or 3-3 are not completed	OK
[?]	21	The amount of eligible education expenses must be completed in Schedules 3-1, 3-2, and/or 3-3	OK
[?]	22	The ending accounts payable balance cannot be negative in Schedules 3-1, 3-2, and/or 3-3	OK

- The cash payment section at the bottom of Schedule 3-1, 3-2, and 3-3 must be completed for all expenses. The school will receive an error if the cash payments are **not** completed on any of the schedules.
- The amount that is an eligible education expense must also be completed for each schedule.
- The ending Accounts Payable balance cannot be negative.



There are several expense related errors that will be identified if the Schedule 3 series is not properly completed. The first error will show if the cash payments on Schedule 3-1, 3-2, or 3-3 are not completed. The next error will show if the amount of eligible education expenses is not properly identified.

Finally, the school will receive an error message if the ending Accounts payable on the last line of any of the cash payments sections is negative for any of the expense types. The ending Accounts Payable should never be negative. If the school has a negative ending Accounts Payable, it should review Schedule 3-1, 3-2, and 3-3 to determine what category has a negative accounts payable. Once the negative accounts payables is identified, the school must review the expenses, prepaid expenses, accounts payable, and cash payments for that respective category to determine what was not properly entered and needs to be corrected. If the school is not able to identify how to resolve an error, it should email the Choice auditors a copy of the budget and identify which error the school is trying to resolve.

New School Minimum Expense Amounts

- Schools must have a minimum expense amount for certain expenses.
- If the school does not include an amount that is at least as much as the minimum amounts, the minimum expense and cash payments to pay for the minimum expense will be added to the budget prior to determining whether the school meets the Choice requirements.
- The “tab” labeled New School Minimums explains the items that require minimum amounts.



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The next few slides identify some of the minimum expense amounts required for new schools. These are the minimum expenses for a new private school. A new private school is defined under WI Statutes 118.60 and 119.23.

If the school does not include the required minimum expenses on this tab, the required minimum amount will be added to the budget prior to determining whether a school meets the Choice requirements.

Please note where the “New School Minimums” tab is located in the budget. This tab will provide you more information and a listing of the minimum expenses.

New School Minimum Expense Amounts – Schedule 3-3

Line	A Item Description	B Total Cost	C Education Expenses
1	Accounting Services		
2	Independent Auditing Services		
3	Consultant, Legal & Other Services		
4	TOTAL SERVICES COSTS	-	-
5	Contractor Provided Pupil Transportation		
6	Student Information System		

- **Independent Auditing Services (Schedule 3-3, Line 2):** The expected independent auditing services cost is between \$7,500 and \$25,000.
- **Student Information System (Schedule 3-3, Line 6):** The expected Student Information System cost is between \$1,000 and \$25,000.

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The expected independent auditing services cost is between \$7,500 and \$25,000. The school must have a minimum of \$7,500. Schools participating in the Choice programs are required to annually have an independent auditor hired by the school complete a September Enrollment Audit, January Enrollment Audit, Fiscal & Internal Control Practices Report, and Financial Audit.

For the Student Information System, the expected expense is between \$1,000 and \$25,000. The school must have a minimum of \$1,000. Schools participating in the Choice programs are required to have a Student Information System.

New School Minimum Expense Amounts – Food Expense for Internal Food

Schedule 1

	A Type	B Number Served Per Day	C Number of Days Food Served	D Contractor Cost Per Meal or Milk
8d)	School Lunch			
8e)	School Breakfast			
8f)	School Milk			
	A Type	B Total Cost	C Eligible Education Expenses	
8h)	Other Contracted Food Costs			
8i)	Other Non-Payroll Food Service Costs			

Schedule 3-1

Line	A Position Categories	B Total HC	C Month of Hire	D Salaries
6	Food Service Employees			

Minimum Expense Tab

8. **Internally Provided Food (Schedule 1, Line 8i and Schedule 3-1, Line 6):** If the school provides food itself, the minimum of food service supplies on Schedule 1, Line 8i and the food service employee salaries on Schedule 3-1, Line 6 must be at least as much as the number of pupils on lines 8d-8f, Column B times the number of days in Column C times \$4.40 for lunch, \$2.60 for breakfast, and \$0.25 for milk.
- a. Expected Minimum Internal Food Cost: N/A
 - b. Food Service Supplies & Salary Related Costs in Budget: N/A



If the school provides food itself, the minimum amount for food service supplies on Schedule 1, Line 8i and the food service employee salaries on Schedule 3-1, Line 6, Column D must be at least as much as the number of meals served on Lines 8d-8f, Column B multiplied by the number of days in Column C multiplied by \$4.40 for lunch, \$2.60 for breakfast, and \$0.25 for milk.

The New School Minimums tab will calculate the expected minimum internal food cost. It will also show the total food services supplies and salary costs in the budget. The amount on the new school minimums tab in 8b must be at least as the much as the amount in 8a or the department will add the additional cost as part of its review.

New School Minimum Expense Amounts – Food Expense for Food from a Contractor

- If the school will obtain food from the school district or a 3rd party provider, the minimum rates on Schedule 1, Lines 8d-8f must be at least \$4.40 for lunch, \$2.60 for breakfast, and \$0.25 for milk.

	A Type	B Number Served Per Day	C Number of Days	D Contractor Cost Per Meal or Milk
8d)	School Lunch			
8e)	School Breakfast			
8f)	School Milk			



If the school will obtain food from the school district or from a 3rd party provider contracted by the school, the minimum rates on Schedule 1, Lines 8d-8f must be at least \$4.40 for lunch, \$2.60 for breakfast, and \$0.25 for milk.

Reminders for Expense Schedules 3-1, 3-2, & 3-3

- Include all expenses for the entire legal entity.
- Identify the total costs and eligible education expenses for each expense.
- Make sure the cash flows for each month are completed and include all the applicable expenses.
- Recheck the accounts payable and prepaid expenses, especially the June 30, 2026, Accounts Payable line in the cash flow sections.
- All budgets must include the insurance related amounts in Schedule 3-2, Column E.

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As we finish up our discussion of expenses, there are a few final reminders. First, if the school shares a federal tax ID number with a larger organization, ensure that you have included all of the expenses for the entire legal entity, not just the school operations. Next, identify the total costs and the eligible education expenses for each of those costs.

You will also need to make sure you complete the cash flows for each month, the beginning accounts payable, and the beginning and ending prepaid amounts in Schedule 3-1, 3-2, and 3-3. Once these are included, you must ensure the ending accounts payable are correct.

Finally, don't forget to identify the insurance related amounts on Schedule 3-2, 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
- Summer School Bulletin
- Accreditation Bulletin
- Insurance and Fidelity 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:

dpichoicedatauditreports@dpi.wi.gov

General program questions should be sent to:

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 dpichoicedatauditreports@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.

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