


**Private School Choice Programs  
Fiscal Management Training**

**Cover Page & Schedule 1:  
General Information**

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. Administrative Code 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 enter the school’s general information in the Cover Page and Schedule 1 of the Budget & Cash Flow Report.

## 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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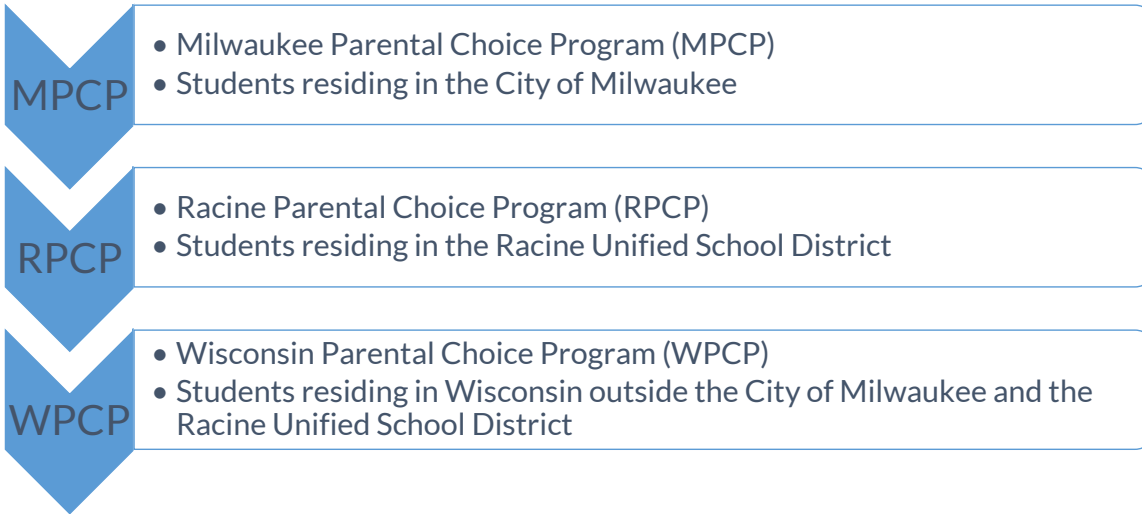


This training will explain how to enter information into the budget and cash flow report Excel document. We will refer to the budget and cash flow report as the budget throughout this training. You must enter this information into your Excel document unless otherwise noted. Please pause the training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

As a reminder, 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 schools that are first time participants in 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 that contains this presentation also has information on these Q&A sessions and a copy of the PowerPoint slides with the notes. You can ask questions on any of the trainings at the live Q&A sessions or email them to the department at [dpichoicedauditreports@dpi.wi.gov](mailto:dpichoicedauditreports@dpi.wi.gov).

## Private School Choice Programs



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To begin, we will do a quick overview of the 3 Private School Choice Programs in Wisconsin. Schools can choose to participate in 1, 2, or all 3 of the programs.

The determination of which program a student can apply for and participate in is based on where the student resides. Students who reside in the City of Milwaukee, should apply to the Milwaukee Parental Choice Program. Students who reside in the Racine Unified School District, should apply to the Racine Parental Choice Program. Students who reside in Wisconsin, but do not reside in either the City of Milwaukee or the Racine Unified School District, should apply to the Wisconsin Parental Choice Program.

The applicant applying will be required to provide documentation showing that he or she currently resides at the address on the application.

## Budget Requirements

- New schools must use the DPI Budget & Cash Flow Report for their August 1<sup>st</sup> submission.
- The budget must show the school meets the following requirements:
  - A positive cash balance in every month (Schedule 8).
  - The school does not have an operating deficit (Schedule 9).
  - Sufficient contingency funding is available if enrollment is lower than anticipated (Schedule 12-1 & 12-2).
- The budget is due by August 1.

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New schools must use the DPI Budget & Cash Flow Report for their August 1<sup>st</sup> submission. This training will explain how to complete each schedule of the budget. The beginning schedules feed into Schedules 8, 9, 12-1, and 12-2. The later training videos will discuss these schedules and what you should be looking at to determine whether the school meets the Choice requirements.

The school's submitted budget must show that the school:

1. Has a positive cash balance every month.
2. Does **not** have an operating deficit.
3. Has sufficient contingency funding available if the school's enrollment is lower than expected.

DPI will review budgets submitted by August 1<sup>st</sup> and notify the school whether it meets the requirements by December 31<sup>st</sup>.

## Holy Love Examples Entry

- Complete all modules of the training.
- Enter the examples provided for the sample school, Holy Love, into the Budget & Cash Flow Report unless otherwise noted.
- Holy Love's Budget & Cash Flow Report will have errors and other issues. You do not need to resolve them unless the training specifically indicates you must resolve them.

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This training will provide examples that must be entered into the budget for our sample school, Holy Love. As part of the training, you must enter each of the examples into the budget and cash flow report. Please note that you will have to watch each of the recorded training modules to complete this sample budget. The purpose of these examples is to help the school to understand the Choice program requirements and how to complete the Budget & Cash Flow Report. The example school will have errors and other issues after the training examples are entered. **You should not try to resolve any errors or issues in the training examples unless the training specifically indicates you should resolve the issue.**

## Downloading the Budget

- Go to the “New Private School” Registration Information Webpage at: <https://dpi.wi.gov/parental-education-options/choice-programs/school-registration/new-schools>
- Click on the link for the 2025-26 Budget and Cash Flow Report.
- Do not use Google Sheets or save the file to Google Sheets prior to downloading it to your computer. Additionally, the budget cannot be completed using an Apple product.

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Let's start off by downloading the budget. Please enter the web address on the slide.

Next, click on the link labeled “2025-26 Budget and Cash Flow Report” in the “Requirements for Training Completion” section.

The budget must be completed using Microsoft Excel. It cannot be completed using Google Sheets or an Apple product. Additionally, the budget should not first be downloaded to Google Sheets.

## DPI Budget & Cash Flow Report

- The budget must be completed using Microsoft Excel.
- Do not make formatting changes to the budget document.
- Do not change headers, footers, or how the document is printed (the print area or page set up).

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The Budget & Cash Flow Report must be completed using Microsoft Excel. The school should not make any formatting changes to the budget document and should not change headers, footers, or the document's print settings.

## DPI Budget & Cash Flow Report (cont)

- There are Instructions and Instructions (cont) tabs in the budget Excel file. In addition, each schedule in the budget also has its own set of instructions.
- The instructions should be read in full during the budget completion process.
- The instructions explain the steps in completing the budget and how to properly submit the budget.

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For overall instructions on the budget, refer to the tabs labeled “Instructions” and “Instructions (cont)”. Each schedule in the budget also has its own set of instructions, which are intended to assist the person preparing the budget.

Additionally, when the preparer of the budget is entering information in Excel, there are helpful comments that will be visible when the person places their cursor over a cell that has a red triangle in the top right corner.

Please read the instructions in full when completing the budget. The instructions explain the steps to complete and submit the budget.



## DPI Budget & Cash Flow Report (cont)

- The budget is required to be filled out at the legal entity level.
- All activity and balances for the legal entity of the school **MUST** be included.
- Organizations are considered the same legal entity if:
  - The organizations have the same federal tax id number and use it for all activities including payroll.
  - The organizations are **NOT** separately set up with the Department of Financial Institutions.

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The budget is required to be filled out at the legal entity level. This means all activities and balances for the legal entity must be included in the budget.

For example, if the legal entity consists of a school for K thru 8<sup>th</sup> grades and a church, all of the church activities and the K thru 8<sup>th</sup> grade's educational programming activities and balances must be included in the budget.

Organizations are the same legal entity if they have same Federal Tax ID number and use it for all activities including payroll and if they are not separately set up with the Department of Financial Institutions.



Next, we will review the Budget Cover Page.

## Navigating the Budget

- Arrows to move the tabs left to right or right to left. Use these arrows to see the additional tabs.

- There are different tabs in the budget for each area such as expenses and revenues. It is important that you complete each of the tabs in the budget.

The screenshot shows an Excel spreadsheet with the following sections and questions:

- GENERAL INFORMATION** (Rows 6-16):
  - 6) What year did the organization begin operating a school?
  - 7) Is the school affiliated with a church?
  - 8) If 7a is yes, what is the name of the church?
  - 9) If 8a is yes, do the church and school have the same federal tax id number?
  - 10) Is the school part of a synod, archdiocese, or other association of churches?
  - 11) If 10a is yes, what is the name of the association?
  - 12) Does the legal entity of the school operate a daycare/preschool? If part of the legal entity of the school includes a daycare/preschool, "Yes" must be selected from the drop down. This does not include before or after care or students on 15-17 for educational programming.
  - 13) Explain any non-school activities of the legal entity, other than operating a church or daycare. If there are none, insert "None."
  - 14) Select the explanation of the operating organization of the school from the drop down.
  - 15) No additional information required.
- DEBT/LIABILITIES** (Rows 17-19):
  - 17) Does the legal entity of the school have any liens, levies, or other disputed amounts with the IRS, DCR, D/V/D, or a vendor/third party. All items must be included whether or not the amounts owed are in dispute.
  - 18) If 17a is yes, describe them below and attach documentation from the other party related to these amounts.
- TRANSPORTATION** (Rows 20-26):
  - 20) Please mark an X next to each type of transportation the legal entity of the school will provide (check all that apply):
    - 21) Transport from school
    - 22) Extra-curricular activities
    - 23) Daycare/church
    - 24) No transportation will be provided
    - 25) Field Trips
    - 26) Other (Explain Below)

- Scroll bar that moves the screen vertically up and down.

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After opening the budget, please look at the bottom of the Excel document.

The first red box on the bottom left of the screen shows arrows which allow you to see the other tabs in the Excel document that aren't visible on the bottom.

The 2nd red box on the bottom of this screen shows some of the different tabs of the budget. There are different tabs in the budget for each area such as expenses and revenues. It is important that you complete all of the tabs in the budget.

The 3rd red box on the right side of the screen is highlighting the scroll bar that moves the screen vertically up and down.

If you have not previously used these features in Microsoft Excel, you can pause your video and take some time to become familiar with them.

## Budget Cover Page

I. SCHOOL INFORMATION			
Name of Legal Entity of School <i>Must match entity name associated with the school's Federal Tax ID</i>			
School Name		School City	
Place an "X" next to all programs the school will participate in during the 2025-26 school year. <i>This must match the school's Intent to Participate form (ITP). Note the SNSP requires a different ITP from the other programs.</i>			
<input type="checkbox"/>	Milwaukee Parental Choice Program (MPCP)	<input type="checkbox"/>	Wisconsin Parental Choice Program (WPCP or Statewide)
<input type="checkbox"/>	Racine Parental Choice Program (RPCP)	<input type="checkbox"/>	Special Needs Scholarship Program (SNSP)
II. REASON COMPLETING BUDGET			
Place an "X" next to the reason(s) the school is completing this budget.			
<input type="checkbox"/>	Budget due by August 1, 2024 for schools in their first year of participation in the MPCP, RPCP, and WPCP (collectively 'Choice'). <i>If the school withdrew or was terminated from all Choice programs, the school is in its first year of participation.</i>		
<input type="checkbox"/>	Budget due by May 1, 2025 for schools in their first year of participation in the MPCP, RPCP, and WPCP (collectively 'Choice'). <i>If the school withdrew or was terminated from all Choice programs, the school is in its first year of participation.</i>		
<input type="checkbox"/>	Continuing MPCP, RPCP, or WPCP responding to a financial viability request from the department.		
<input type="checkbox"/>	SNSP required financial information for schools that DID NOT participate in SNSP, MPCP, RPCP, or WPCP in both 2023-24 AND 2024-25.		
<input type="checkbox"/>	SNSP required financial information for schools that PARTICIPATED in SNSP, MPCP, RPCP, or WPCP in both 2023-24 AND 2024-25.		



This is the budget's cover page.

In Section I of this Schedule, the school must enter the name of the legal entity of the school, the school name and city. The school must also identify which programs the school wants to participate in.

In Section II of this Schedule, the school should put an X next to the first option. This indicates that the school is completing the budget that is due by August 1.

## Budget Cover Page (cont)

- There are errors on almost every schedule that feed into Line 4.
- The budget isn't complete until all of the errors have been cleared.

III. COMPLETENESS REQUIREMENTS	
In order to be considered complete, the budget MUST MEET ALL OF THE REQUIREMENTS below. Line 4 may not say ERROR(S) IDENTIFIED! unless an email from one of the DPI Auditors specifically excusing the error is attached to the budget. FAILURE TO PROVIDE ALL OF THE REQUIRED DOCUMENTS ON THE REQUIRED ATTACHMENTS PAGE MAY RESULT IN A NEW CHOICE SCHOOL BEING BARRED FROM PARTICIPATION IN THE PROGRAM IN THE 2025-26 SCHOOL YEAR.	
1	The budget is <b>received</b> by DPI no later than the required due date.
2	The budget submitted to the DPI is the final school version. Drafts are not acceptable.
3	The Choice/SNSP administrator on the Intent to Participate form must sign and date the yellow box below.
4	No errors may be included on the error report. <b>ERROR(S) IDENTIFIED!</b>
5	The budget has been completed at the legal entity level, meaning it includes all balances and activity for the organization with the same Federal Tax ID number as the school.
6	All of the required documents with a "Yes" in Column B of the required attachments page have been submitted with the budget.

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The completeness requirements section contains a list of the requirements the school must meet for the budget submission to be considered complete.

The budget must be provided to DPI no later than the due date. The budget must be the final school version. It cannot be a draft.

The budget must be signed by the Choice administrator.

The budget cannot have any errors on the Error Report. If the cover page indicates "ERROR(S) IDENTIFIED!", review the Error Report to determine what errors are in the budget. We will go through the error report as part of this training.

The budget must be prepared at the legal entity level.

Finally, the budget must be submitted with all required attachments. The Required Attachments tab will identify which attachments must be submitted with the budget. We will go through this tab in a few slides.

## Budget Cover Page (cont)

IV. SIGNATURE	
<p>All schools: I certify that the information contained herein is correct and accurate, and includes all liabilities of the legal entity of the school. I understand the budget MUST MEET ALL OF THE REQUIREMENTS in Section III above. I agree that typing my name below constitutes a legal signature.</p> <p>For new schools participating in the MPCP, RPCP, or WPCP for the 2025-26 school year: I understand that the Department of Public Instruction (DPI) must receive a complete budget, including all required attachments, by the date in the instructions. Failure to provide a complete budget and all attachments by the required date may result in the school being ineligible to participate in the Choice program in the 2025-26 school year.</p>	
Electronic Signature of Choice/SNSP Administrator <i>The Administrator must type his/her name below.</i>	Date Signed
V. INDIVIDUAL PREPARING REPORT	
Name of Individual Preparing the Report	E-mail Address
Employer of Individual Preparing the Report - If Self Employed so State	
<p><b>BUDGET WILL NOT BE CONSIDERED COMPLETE WITHOUT ALL REQUIRED DOCUMENTS WITH A "YES" IN COLUMN B OF THE REQUIRED ATTACHMENTS PAGE</b></p>	

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This is a screen shot of Sections IV and V on the cover page.

The Choice administrator listed on the Intent to Participate must electronically sign and date Section IV. The Choice administrator signs their name by typing it in the box.

In Section V, the school must include the name of the individual preparing the report. For example, if the school's accountant is assisting with the budget preparation, the accounting firm must be identified in this section.

## Class Activity – Budget’s Cover Page

- Go to the Budget and Cash Flow Report document in Excel that you downloaded from the Internet earlier.
- When completing the trainings, do not enter information for your school. You must enter the information we will provide throughout the trainings for the example school (Holy Love School). You will then upload this example budget into the Fiscal Management Training quiz.



We will now begin working in the Budget document we downloaded earlier.

When completing the trainings, you should not enter information for your school into the budget. Instead, you must enter the information we will provide for the example school, Holy Love School. You will then upload this example budget into the Fiscal Management Training quiz.

## Class Activity – Budget’s Cover Page (cont)

- Click on the tab at the bottom of the Excel document and select Cover Page. Then, complete Section I and II of the Cover Page tab with the following information:
  - The legal entity of the school is Holy Love Church and School.
  - The name of the school is Holy Love School and it is located in Milwaukee.
  - The school indicated in its Intent to Participate that it will participate in the Milwaukee Parental Choice Program (MPCP) and the Wisconsin Parental Choice Program (WPCP).
  - The school is completing the budget that is due by August 1.

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Please find the tab in the Budget & Cash Flow Report titled Cover Page.

Pause the video and take a few minutes to complete Section I and II of the Cover Page based on the information on this slide. The entity in our example is called Holy Love Church and School.

When you ready to proceed, resume the training.



## Cover Page

I. SCHOOL INFORMATION	
Name of Legal Entity of School <i>Must match entity name associated with the school's Federal Tax ID</i>	
Holy Love Church and School	
School Name	School City
Holy Love School	Milwaukee
Place an "X" next to all programs the school will participate in during the 2025-26 school year. <i>This must match the school's Intent to Participate form (ITP). Note the SNSP requires a different ITP from the other programs.</i>	
<input checked="" type="checkbox"/>	Milwaukee Parental Choice Program (MPCP)
<input checked="" type="checkbox"/>	Wisconsin Parental Choice Program (WPCP or Statewide)
<input type="checkbox"/>	Racine Parental Choice Program (RPCP)
<input type="checkbox"/>	Special Needs Scholarship Program (SNSP)

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Section I is at the top of the screen and it is labeled School Information.

As you can see, we have filled in the name of legal entity, school name, and school city from our example.

The Choice programs the school indicated it would participate in are the Milwaukee Parental Choice Program and the Wisconsin Parental Choice Program, so an X was placed in the yellow box next to each of these programs.

# Cover Page

II. REASON COMPLETING BUDGET	
Place an "X" next to the reason(s) the school is completing this budget.	
<input checked="" type="checkbox"/>	Budget due by August 1, 2024 for schools in their first year of participation in the MPCP, RPCP, and WPCP (collectively 'Choice'). If the school withdrew or was terminated from all Choice programs, the school is in its first year of participation.
<input type="checkbox"/>	Budget due by May 1, 2025 for schools in their first year of participation in the MPCP, RPCP, and WPCP (collectively 'Choice'). If the school withdrew or was terminated from all Choice programs, the school is in its first year of participation.
<input type="checkbox"/>	Continuing MPCP, RPCP, or WPCP responding to a financial viability request from the department.
<input type="checkbox"/>	SNSP required financial information for schools that DID NOT participate in SNSP, MPCP, RPCP, or WPCP in both 2023-24 AND 2024-25.
<input type="checkbox"/>	SNSP required financial information for schools that PARTICIPATED in SNSP, MPCP, RPCP, or WPCP in both 2023-24 AND 2024-25.



Additionally, you will need to check the first box in Section II which indicates you are completing the 'Budget due by August 1'.

## **BUDGET REQUIRED ATTACHMENTS & ERROR REPORT**

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Next, we will discuss the attachments tab which identifies the required attachments that must be submitted with the budget. We will also review the error report.

## Budget - Required Attachments

- Certain areas in each schedule may trigger an attachment.
- We will discuss attachments applicable for each section as we go through that schedule.
- The required attachments list is not accurate until all sections of the budget have been completed.

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The budget will identify required attachments based on the information entered into the schedules. It is important to ensure that you correctly enter the school's information into the budget so that all attachments required for your school are identified on the attachments tab. We will be discussing applicable attachments as we go through each schedule. We may also refer to an attachment as supporting documentation in this training.

The Required Attachments tab may not identify all required documents until the budget has been fully filled out. Please keep in mind that the budget is not considered complete until all required attachments are submitted with the budget.

## Budget - Required Attachments Tab

GENERAL ATTACHMENTS		B Document Required
Line	A Attachment Description	
1	Current balance sheet for the legal entity of the school dated no earlier than two months before the due date of the budget. The total balance on Schedule 7-1 Lines 1, 3, and 7 cannot exceed the total cash and investments per the bank statement.	YES
2	Current year-to-date income statement for the legal entity of the school dated no earlier than two months before the due date of the budget.	YES
3	All cash and investment account bank statements for the legal entity of the school dated no earlier than two months before the due date of the budget.	YES
4	June 30, 2024 balance sheet for the legal entity of school. If the school is a current participant in the MPCP, RPCP, WPCP, or SNSP and submitted a standard 2023-24 financial audit (not a modified financial audit) at the legal entity level by October 15, 2024, this balance sheet is not required.	YES
5	Income statement from July 1, 2023 to June 30, 2024 for the legal entity of school. If the school is a current participant in the MPCP, RPCP, WPCP, or SNSP and submitted a standard 2023-24 financial audit (not a modified financial audit) at the legal entity level by October 15, 2024, this income statement is not required.	YES
6	Letter from the Department of Workforce Development indicating the school is using the reimbursement financing option for unemployment compensation. (Schedule 11-1, question 1a)	
7	Records from the City/County assessor office showing the owner of all locations included on Schedule 5-2. This may be a printscreen from the assessor website or paper records. If unavailable, a property deed showing the owner. The address on the printscreen or deed must exactly match the address in Schedule 5-2. If the school does not have any locations at the time of budget submission and Schedule 5-2, Line 1 indicates a location is TBD (building address and city), the requirement for this attachment is automatically waived.	NO
8	Lease agreement for all non rent leases with total payments owed in Schedule 5-3, Columns D-F greater than \$10,000. If a lease agreement has not yet been completed, indicate in the box on the next line when it is expected to be completed. A copy must be sent to the Department when completed.	NO
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- The required attachments will be identified with a “Yes” and will be green.



As the school completes the budget, the “Required Attachments tab” will identify which attachments must be submitted with the budget based on the information entered.

A “Yes” will appear in green in column B of this tab for any attachments that the school must submit.

The school should review this tab after completing all of the schedules to ensure that all required attachments are submitted with the budget.

## General Financial Related Attachments



Current balance sheet for the legal entity of the school.



Current income statement for the legal entity of the school.



Current cash and investment account bank statements for the legal entity of the school.



June 30, 2024 balance sheet and an income statement from July 1, 2023 to June 30, 2024 for the legal entity of school. (Prior period financial statements)



All new schools submitting the August 1 budget must submit financial related attachments. The school must submit a current balance sheet for the legal entity of the school dated no earlier than two months before the due date of the budget. The school must also submit the current year-to-date income statement for the legal entity of the school dated no earlier than two months before the due date of the budget. Additionally, the school must submit all cash and investment account bank statements for the legal entity of the school, dated no earlier than June 1, 2024.

Finally, the school must submit its June 30, 2024 balance sheet and its income statement from July 1, 2023 to June 30, 2024.

Please note these financial statements must include all of the legal entity's financial information. For example, if a church and school are the same legal entity but have separate financial statements, the financial statements for both the church and school must be submitted. In addition, all cash and investment bank statements must be submitted for the church and school.

## Budget Error Report

- If you have an error you are trying to resolve, put your cursor on the [?]. A comment will show explaining how to resolve the error.
- If you are not able to resolve the error, email a copy of your budget to [dpichoicedata@dpi.wi.gov](mailto:dpichoicedata@dpi.wi.gov) and explain which error you are trying to resolve.

COVER PAGE			
Line	Item		Result
[?]	COVER PAGE COMPLETE: Cover page completed		ERROR
[?]	The school must complete all yellow cells on the cover page, including		OK
[?]	indicating all programs it will be participating in.		OK
[?]	SCHEDULE 2-1, 2-2, AND 2-3		
[?]	[Prelim, 3rd Fri Sept, and/or 2nd Fri Sept Choice and SNSP enrollment is more than the all pupil enrollment		OK

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This is a screen shot of the error report. Please note the Question Mark column on the left. When the cursor is placed over the Question Mark, a comment will appear that explains the error and/or how to resolve the error.

If you are not able to resolve the error, email a copy of your budget to [dpichoicedata@dpi.wi.gov](mailto:dpichoicedata@dpi.wi.gov) and explain which error you are trying to resolve. We will then help you resolve the error.

## Knowledge Check

The legal entity of the school includes a church. What activity, balances and general information must be included in the budget?

- a. Only the school's activity, balances and general information needs to be included in the budget.
- b. The entire legal entity's activity, balances and general information needs to be included in the budget. This means all of the church activity, balances and general information must be included, in addition to the schools.

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Please pause the training and take a few minutes to read through the question on this slide. Once you are ready to go through the answer, resume the training.

The legal entity of the school includes a church. What activity, balances and general information must be included in the budget?

The correct answer is b. All of the legal entity's information must be included in the budget. This includes the church activity if the church has the same Federal Tax ID number as the school.



## Knowledge Check

Which of the following attachments is a school **not** required to provide to DPI with its 2025-26 budget if it selects the budget and cash flow report option?

- a. The **balance sheet** dated between **February 28, 2025 and May 1, 2025** for the legal entity of the school.
- b. The **bank statements** dated no earlier than **February 28, 2025** for all of the bank accounts for the church associated with the school if the church and school have the same federal tax id number.
- c. The **income statement** for the period from **July 1, 2024 to February 28, 2025** for a daycare that is related to the school if the school and daycare have different federal tax id numbers.
- d. The **income statement** from **July 1, 2023 to June 30, 2024** for the legal entity of school.

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Please pause the training and take a few minutes to read through the question on this slide. Once you are ready to go through the answer, resume the training.

Which of the following attachments is a school **not** required to provide to DPI with its 2025-26 budget if it selects the budget and cash flow report option?

The correct answer is c. The school does not need to provide information for related party organizations that have a different federal tax id numbers than the school.

Please remember that if a church and school have the same federal tax id number, the school needs to provide the financial statements and bank statements for all cash accounts of the church and the school that meet the threshold requirements. This would include bank accounts in the church's name.

# SCHEDULE 1 – GENERAL INFO

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Let's now move on to Schedule 1.

## Schedule 1: General

GENERAL		QUESTION COMPLETED	
1) What year did the organization begin operating a school?		Complete question 1	ERROR
2a Is the school affiliated with a church?		Complete question 2a	ERROR
2b If 2a is yes, what is the name of the church?		Complete question 2b	OK
2c If 2a is yes, do the church and school have the same federal tax id number?		Complete question 2c	OK
3a Is the school part of a synod, archdiocese, or other association of churches?		Complete question 3a	ERROR
3b If 3a is yes, what is the name of the association?		Complete question 3a	OK
4a Does the legal entity of the school operate a daycare/preschool? If part of the legal entity of the school includes a daycare/preschool, "Yes" must be selected from the drop down. This does not include before or aftercare for students in K-12 in educational programming.		Complete question 4a	ERROR
4b Explain any non-school activities of the legal entity, other than operating a church or daycare. If there are none, insert "None."		Complete question 4b	ERROR
5a Select the explanation of the operating organization of the school from the drop down.		Complete question 5a	ERROR
5b No additional information required.		Complete question 5b	OK

- An error will show if the school has not answered the required questions.
- The operating organization is the organization that operates the school. For a combined church/school, this is typically the church.

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In the budget Excel document, please click on the tab located at the bottom part of the screen labeled "SCH 1 General Info".

This slide contains a screen shot of the top part of Schedule 1.

Please note the red box on the right side of this slide. This section identifies an ERROR if any of the questions still need to be completed. If there are one or more errors on the side, the Error Report will show an error for Schedule 1.

For question 5a, the school must select the operating organization of the school from the drop down list. The drop down options are: the school is its own operating organization, the church in 2b is the operating organization, or a different organization is the operating organization. If a different organization is the operating organization, the operating organization's name would need to be identified in question 5b.

## Schedule 1: Budget Questionnaire

DEBT/LIABILITIES	
6a	Does the legal entity of the school have any liens, levies, or other disputed amounts with the IRS, DOR, DWD, or a vendor/third party. All items must be included whether or not the amounts owed are in dispute.
6b) If 6a is yes, describe them below and attach documentation from the other party related to these amounts.	

- We will refer to the legal entity of the school as the “organization” during this training.
- The organization must disclose any outstanding liens, levies or disputed amounts with a government agency or any other organization, whether or not the organization agrees with them.
- The school does not need to identify a mortgage that includes a lien on the mortgaged property unless the payments are past due, the school is not in compliance with the debt covenants, or the lender has exercised the lien.
- Failure to disclose amounts could result in the school not being allowed to participate in the program.

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We will refer to the legal entity of the school as the “organization” during this training.

This slide contains a screen shot of the middle part of the schedule, labeled Debt/Liabilities.

In question 6a, the organization must disclose any outstanding liens, levies, or disputed amounts with a government agency or any other organization. This line item is **not** for disclosing mortgages and loans that are in good standing. However, the school must identify mortgages or loans that are past due, not in compliance with any debt requirements or covenants, or where the lender has exercised a lien on the property. Failure to fully disclose the information in question 6 could result in the school not being allowed to participate in the program.

## Drop Down Lists

Questions that have a drop-down List

GENERAL	
1) What year did the organization begin operating a school?	
2a) Is the school affiliated with a church?	
2b) If 2a is yes, what is the name of the church?	
2c) If 2a is yes, do the church and school have the same federal tax id number?	
3a) Is the school part of a synod, archdiocese, or other association of churches?	
3b) If 3a is yes, what is the name of the association?	
4a) Does the legal entity of the school operate a daycare/preschool? <i>If part of the legal entity of the school includes a daycare/preschool, "Yes" must be selected from the drop down. This does not include before or aftercare for students in K-12 in educational programming.</i>	
4b) Explain any non-school activities of the legal entity, other than operating a church or daycare. If there are none, insert "None."	
5a) Select the explanation of the operating organization of the school from the drop down.	
5b) No additional information required.	

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The boxes in red on the left side of this screen identify questions that contain a drop down list.

There are blue arrows that show the approximate location of where the drop down list is located. To activate the drop down list: click on the cell where the blue arrow is on this slide. An arrow pointing down will appear on your screen to the right of the area in yellow. Click on the arrow and select the correct answer from the drop down list.

Please remember that not all areas of the budget have a drop down list. However, if an area of the budget is not accepting the data you are entering, it may be because the input must be one of the items in a drop down list.

## Schedule 1: Budget Questionnaire

TRANSPORTATION		
<b>7a)</b> Place an X next to each type of transportation the legal entity of the school will provide (check all that apply):		
<input type="checkbox"/> To and from school	<input type="checkbox"/> Extra-curricular activities	<input type="checkbox"/> Daycare/church
<input type="checkbox"/> No transportation will be provided	<input type="checkbox"/> Field Trips	<input type="checkbox"/> Other (Explain Below)
<input type="text"/>		
<b>7b)</b> If the legal entity of the school is providing transportation, how will it be provided (check all that apply):		
<input type="checkbox"/> School provides own transportation	<input type="checkbox"/> School district provides and charges the school	
<input type="checkbox"/> School district provides free of charge	<input type="checkbox"/> Contracted from other third party	

- The organization must disclose if they will provide transportation (7a).
- If the organization will provide transportation, they must disclose how it will be provided (7b).



The next part of Schedule 1 is labeled Transportation.

In question 7a, the organization must disclose if it will be providing certain types of transportation.

If the organization will be providing transportation, then they must also disclose how it will be provided in question 7b.

## Schedule 1: Budget Questionnaire

FOOD SERVICES		
8a) Will the legal entity of the school provide food (check all that apply)?		
<input type="checkbox"/> School breakfast, lunch, or milk	<input type="checkbox"/> The school will not provide food	<input type="checkbox"/> Other (Explain Below)
<input type="checkbox"/> Daycare breakfast, lunch, milk or snack	<input type="checkbox"/> Food for church	
8b) How will the food service be provided (check all that apply)?		
<input type="checkbox"/> School district provides free of charge	<input type="checkbox"/> 3rd party contracted by school	<input type="checkbox"/> School provides itself
<input type="checkbox"/> School district provides at a cost	<input type="checkbox"/> 3rd party paid for directly by pupils	

- Indicate what type of food service will be provided (8a).
- Identify how the food service will be provided (8b).
  - If food is provided directly by a 3<sup>rd</sup> party vendor and the students pay the vendor directly, select, "3<sup>rd</sup> party paid for directly by pupils."
  - When students pay the 3<sup>rd</sup> party vendor directly, the food costs and revenues are not included in the budget.

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If the school intends to provide a food service, enter all items that apply in question 8a. Question 8b asks how the food service will be provided.

If food is provided directly by a 3<sup>rd</sup> party vendor and if the students pay the vendor directly for the food, select 3<sup>rd</sup> party paid for by pupils in question 8b.

When the students or students' parents are paying a 3<sup>rd</sup> party food provider directly, the food costs and revenues associated with this arrangement should not be included in the budget.

## Schedule 1: Budget Questionnaire

	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		

- If the organization is providing the food services, complete Lines 8d-8f, Columns B & C.
- If the organization has a contractor providing food service then complete Lines 8d-8f, Columns B, C, & D.

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If the organization is providing its own food services, complete Columns B and C for Lines 8d through 8f.

If a contractor is providing food service for the school, complete Columns B, C, and D for Lines 8d through 8f. This would include situations where the school is paying a set dollar amount for lunch, breakfast, and/or milk to a third party food provider. If a school is purchasing food from a vendor but preparing meals themselves and serving it, this budget should be completed based on the organization providing the food service. In that situation, the cost of the food would go on Line 8h.

The number served per day in Column B should be the average number of K4 through 12<sup>th</sup> grade educational programming students that will receive meals each day. If a food contractor or the school provides food that is not for K4 through 12<sup>th</sup> grade educational programming students, the number of individuals that receive those meals should not be reported on Lines 8d-8f. Instead, the total cost for these individuals should be reported in Line 8h and/or 8i, Column B. Since the costs for these individuals aren't related to educational programming, the cost of their items should not be in Lines 8h or 8i, Column C.



## Schedule 1: Budget Questionnaire

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

- Line 8h should include the total amount that will be paid to a contracted vendor for food except for the cost of K4-12<sup>th</sup> grade lunch, breakfast, or milk that was previously entered in Lines 8d-8f.
  - Column B must include the total cost, even if the cost is not related to the school’s educational programming.
  - Column C must include any other contracted costs that are eligible education expenses.
- If question 8b indicates the school is contracting for food service or paying for food from a district, but the school does not have any other contracted costs, 0 must be inserted in Line 8h for Column B and C or the school will receive an error.



On Line 8h, include any costs paid to a contractor other than the cost for meals and milk for K4-12th grade pupils included in Lines 8d-8f. For example, this may include the amount paid to a contractor to provide food for a daycare that is part of the school’s legal entity.

Column C of line 8h would include the portion of costs in Column B that are eligible education expenses. Eligible education expenses are the expenses that are related to K4-12th grade educational programming. We will talk about this in more detail in the training on Schedule 3.

If the school indicated that it is contracting for food service or paying for food from a district in question 8b and the school does not have any other contracted food costs, 0 must be inserted in Line 8h, Column B and C, or the school will receive an error.

## Schedule 1: Budget Questionnaire

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

- If the school is purchasing food and/or food related supplies itself, the related costs must go in line 8i.
- If question 8b indicates the school is providing food themselves, contracting for food service, or paying for food from a district, line 8i must be completed or the schedule will receive an error. If there are no other food service costs, insert a 0 in Columns B and C.

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If the school is purchasing non-payroll food or food related supplies itself instead of from a food vendor, the related costs must go in Line 8i. This may include items such as the cost of utensils and trays or the cost to buy food from a grocery store.

If question 8b indicates the school is: providing food themselves, contracting for food service, or paying for food from a district, Line 8i must be completed or the schedule will receive an error. Food service supplies can be costs for utensils, pots and pans, plates, napkins, etc.

If the school does not have any food service supply costs, insert 0 in Line 8i, Columns B and C.

## Class Activity – Schedule 1

- Complete the General Section of Schedule 1 with the following information:
  - The school began operating in 1966.
  - It is part of a church named Holy Love.
  - Holy Love is the operating organization.
  - The school and the church have the same federal tax id number.
  - The legal entity of the school is Holy Love Church and School. It includes a church and a daycare.
  - The church is not part of an association of churches.



In this next activity, please enter the information on this slide into the “General” section of Schedule 1. Pause the presentation while you complete the activity.

## Schedule 1: General Information

GENERAL	
1) What year did the organization begin operating a school?	1966
2a) Is the school affiliated with a church?	Yes
2b) If 2a is yes, what is the name of the church?	Holy Love
2c) If 2a is yes, do the church and school have the same federal tax id number?	Yes
3a) Is the school part of a synod, archdiocese, or other association of churches?	No
3b) If 3a is yes, what is the name of the association?	
4a) Does the legal entity of the school operate a daycare/preschool? <i>If part of the legal entity of the school includes a daycare/preschool, "Yes" must be selected from the drop down. This does not include before or aftercare for students in K-12 in educational programming.</i>	Yes
4b) Explain any non-school activities of the legal entity, other than operating a church or daycare. If there are none, insert "None."	None
5a) Select the explanation of the operating organization of the school from the drop down.	Church in #2b is the operating organization
5b) No additional information required.	

QUESTION COMPLETED	
Complete question 1	OK
Complete question 2a	OK
Complete question 2b	OK
Complete question 2c	OK
Complete question 3a	OK
Complete question 3a	OK
Complete question 4a	OK
Complete question 4b	OK
Complete question 5a	OK
Complete question 5b	OK

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Now let's review the top section of Schedule 1, titled General. For item 1, we entered the year the school began operating which was 1966. We were also told that the school is affiliated with a church, so 2a was marked Yes.

The name of the church is Holy Love and it has the same federal tax id number as the school for 2b and 2c. Holy Love is not part of a synod, archdiocese, or other association of churches for question 3a.

Question 4a asks about daycare/preschool. For Holy Love the answer is Yes. Question 4b asks if there are any non-school activities of the legal entity other than operating a church or daycare. Since Holy Love doesn't have any non-school activities other than the church and daycare/childcare, you should type "None" for question 4b.

Question 5a asks about the operating organization of the school. For Holy Love, the church is the operating organization.

## Class Activity – Schedule 1

- Complete the remainder of Schedule 1 based on the following information:
  - Holy Love Church and School do not have any disputed amounts.
  - The school district provides busing for the students to and from school. The school does not receive any money or pay any money for this.
  - The school uses a transportation contractor for school field trips.
  - The school provides 100 lunches, 20 breakfasts, and 100 milks through a contractor. They are provided 180 days of the year.
  - The school's food contractor charges \$4.40 per lunch, \$2.60 per breakfast, and \$0.25 per milk.
  - The school also contracts for lunch for the daycare which costs \$86,940.



Next, please use this information to complete the “Debt/Liabilities”, “Transportation”, and “Food Services” sections of Schedule 1. Pause the presentation until you are ready to go through the answers for these sections.

## Schedule 1: Debt/Liabilities & Transportation

DEBT/LIABILITIES		
6a) Does the legal entity of the school have any liens, levies, or other disputed amounts with the IRS, DOR, DWD, or a vendor/third party. All items must be included whether or not the amounts owed are in dispute.		No
6b) If 6a is yes, describe them below and attach documentation from the other party related to these amounts.		
TRANSPORTATION		
7a) Place an X next to each type of transportation the legal entity of the school will provide (check all that apply):		
<input checked="" type="checkbox"/> To and from school	<input type="checkbox"/> Extra-curricular activities	<input type="checkbox"/> Daycare/church
<input type="checkbox"/> No transportation will be provided	<input checked="" type="checkbox"/> Field Trips	<input type="checkbox"/> Other (Explain Below)
7b) If the legal entity of the school is providing transportation, how will it be provided (check all that apply):		
<input type="checkbox"/> School provides own transportation	<input type="checkbox"/> School district provides and charges the school	
<input checked="" type="checkbox"/> School district provides free of charge	<input checked="" type="checkbox"/> Contracted from other third party	



As discussed earlier, this section of Schedule 1 requires Holy Love to identify if it has any liens, levies or disputed amounts, which it does not.

In the next section, Holy Love must identify what kind of transportation it plans on providing and how it is being provided. For our example, transportation is identified in 7a as “To and From School” & “Field Trips”. In 7b, we then indicate how it will be provided.

For Holy Love, the local school district is providing the “To and From School” transportation free of charge, so, we will not see any costs or revenues related to this transportation in the budget. However, for the contracted transportation costs for Field Trips, the school will need to include contractor transportation expenses in Schedule 3-3. We will go through this schedule later in the training.

## Schedule 1: Food Services

FOOD SERVICES			
8a) Will the legal entity of the school provide food (check all that apply)?			
<input checked="" type="checkbox"/>	School breakfast, lunch, or milk	<input type="checkbox"/>	The school will not provide food
<input checked="" type="checkbox"/>	Daycare breakfast, lunch, milk or snack	<input type="checkbox"/>	Food for church
8b) How will the food service be provided (check all that apply)?			
<input type="checkbox"/>	School district provides free of charge	<input checked="" type="checkbox"/>	3rd party contracted by school
<input type="checkbox"/>	School district provides at a cost	<input type="checkbox"/>	School provides itself
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	B	C	D
Type	Number Served Per Day	Number of Days Food Served	Contractor Cost Per Meal or Milk
8d) School Lunch	100	180	4.40
8e) School Breakfast	20	180	2.60
8f) School Milk	100	180	0.25
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	B	C	
Type	Total Cost	Eligible Education Expenses	
8h) Other Contracted Food Costs	\$6,940	0	
8i) Other Non-Payroll Food Service Costs			

Complete question 8a	OK
Complete question 8b	OK
Complete number served by day and number of days (Cols B and C, Lns 8d-8f)	OK
Complete contractor costs (Col D, Lns 8d-8f and Cols B and C, Ln 8h)	OK
Complete Food Service Supplies	ERROR
1	Total Number of Errors



Similar to the transportation section, we identified what types of food services will be provided by Holy Love. We then identify how the food will be provided. In this example, a 3<sup>rd</sup> party vendor is providing the food and charging Holy Love for each meal or milk, so Holy Love needs to complete Columns B, C, and D in Lines 8d-8f.

As a reminder, only Columns B and C in 8d-8f are completed if the school is providing breakfast, lunch, or milk itself.

Since Holy Love has a daycare, it must include the food costs related to the daycare on Line 8h. The total food cost related to the daycare of \$86,940 are recorded in Column B. However, since daycare is not an eligible education expense, \$0 should be entered in Column C.

We are seeing an error because 8i needs to be filled in. Later in the training on Schedule 3-2, we will add the information related to the food service costs, which will resolve this error.

## Available Resources

### On Demand Trainings

- K4 Parental Outreach (Training 1-3)
- Auditor Authorization Form (Training 3-3)
- Surety Bond and New School Budget & Cash Flow Report (Training 3-5)
- 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. You are encouraged to review these trainings and bulletins when you have questions on Choice program requirements.



## Questions?

**Budget questions should be sent to:**

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