

# Private School Choice Programs Fiscal Management Training

## Schedule 4-1: Tuition, Fees & Government Assistance

School Finance Auditors  
Parental Education Options  
2025-26 School Year



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 Schedule 4-1, which includes tuition, fees, and government assistance.

## 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.



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 will be 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 [dpichoicedauditreports@dpi.wi.gov](mailto:dpichoicedauditreports@dpi.wi.gov).

## Schedule 4-1: Tuition, Fees and Govt Assistance Revenues

Line	A Item Description <i>Do not include revenue from the Choice program or SNSP.</i>	REVENUE DETAIL			E Total Revenue	F Offsetting Revenue
		B Average Received per Pupil	C Number of Pupils	D Number of Days Served		
1	Tuition from Non-Choice Pupils				-	
2	Tuition from 9-12 Grade Choice Pupils				-	
3	Food Service Fees from Individuals				-	
4	K-12 Before & After School Care Fees				-	
5	Other Fees Charged to Non-Choice Pupils				-	
6	Other Fees Charged to Choice Pupils				-	
7	Daycare/Preschool Tuition & Fees				-	
8	Other Fees Charged					
9	TOTAL TUITION AND FEES				-	

- In Column B, insert the average amount of revenue expected to be **received** for tuition and fees per pupil (after any discounts or reductions).
- In Column C, insert the number of pupils that tuition and fees are received from.



The first non Choice revenue schedule is Schedule 4-1. This schedule includes tuition, fees, and government assistance revenue.

The average amount of revenues received per pupil should be entered into Column B for each line. Please note this is the **average** amount of tuition you expect to actually receive during the year, rather than your posted tuition rate. If you give a discount to the members of your church, for example, the tuition you expect to receive would be reduced by that amount.

The number of pupils you expect to receive this amount from during the school year should be entered into Column C.

If you charge different amounts per pupil, you could calculate the average charged per pupil by taking the total amount you expect to receive from all pupils and dividing it by the number of pupils that will pay tuition. For example, if you expect to receive \$300,000 in total tuition during the year and expect that 100 pupils will pay that tuition, you would calculate the average tuition received as \$300,000 divided by 100 pupils, which is an expected amount of \$3,000 of tuition per pupil. You would then enter \$3,000 in Column B, Line 1 and 100 in Column C, Line 1.

## Choice & SNSP Revenue

- Revenue from DPI for pupils participating in the Choice and SNSP programs is automatically included in the budget and should not be included on Schedule 4-1 or any other revenue schedule.
- The amount of Choice/SNSP revenue included in the budget is automatically calculated using the pupil counts entered on Schedules 2-1 and 2-2.

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The payments received for Choice eligible pupils should not be entered on Schedule 4-1 or any other revenue schedule. Choice payments are calculated based on the Choice pupil counts entered on Schedule 2-1 and are automatically included as revenue and in the cash flow schedule.

Likewise, if your school is participating in the Special Needs Scholarship Program, the SNSP payments will be calculated using the SNSP pupil counts entered on Schedule 2-2 and automatically included in your budget.

## Schedule 4-1: Tuition, Fees and Govt Assistance Revenues (cont)

REVENUE DETAIL						
Line	A Item Description <i>Do not include revenue from the Choice program or SNSP.</i>	B Average Received per Pupil	C Number of Pupils	D Number of Days Served	E Total Revenue	F Offsetting Revenue
1	Tuition from Non-Choice Pupils				-	
2	Tuition from 9-12 Grade Choice Pupils				-	

- Schools cannot charge tuition to K4-8<sup>th</sup> grade Choice pupils.
- Tuition may only be charged to Choice pupils in 9-12<sup>th</sup> grade if their family income is more than 220% of the federal poverty level. See the Tuition and Fees Bulletin for additional requirements to charge tuition.
- Since new WPCP participants must have income at or below 220% of the federal poverty level, schools will generally not be able to charge WPCP pupils tuition in the first year they participate in the program.

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The top of Schedule 4-1 has a line specifically for tuition charged to 9 through 12<sup>th</sup> grade Choice pupils. You will notice that this schedule does not include a line for tuition charged to K4 through 8<sup>th</sup> grade Choice pupils. This is because the law does not allow Choice schools to charge tuition to K4 through 8<sup>th</sup> Choice pupils.

If a school would like to charge 9-12<sup>th</sup> grade Choice pupils tuition, there are requirements that must be met. The pupil's family income must be above 220% of the federal poverty level for the school to charge tuition. The process of determining whether the pupil meets the income requirements is the same income determination process used for the pupil's application. There is a Tuition Income Determination form available on the School Application Processing webpage that schools can use to determine whether the pupil has income above 220% of the federal poverty level.

If the pupil is a first time participant in the WPCP, the school will not be able to charge tuition. In order to first be eligible for the WPCP, the pupil must have had family income below 220% of the federal poverty level. As a result, no new WPCP pupils will have family income high enough that the school can charge tuition.

Additional information on the requirements to charge tuition is available in the Student Tuition and Fees Bulletin on the Bulletins webpage.

## Schedule 4-1: Tuition, Fees and Govt Assistance Revenues (cont)

Line	A Item Description <i>Do not include revenue from the Choice program or SNSP.</i>	REVENUE DETAIL	
		B Average Received per Pupil	C Number of Pupils
1	Tuition from Non-Choice Pupils		
2	Tuition from 9-12 Grade Choice Pupils		
3	Food Service Fees from Individuals		
4	K-12 Before & After School Care Fees		
5	Other Fees Charged to Non-Choice Pupils		
6	Other Fees Charged to Choice Pupils		
7	Daycare/Preschool Tuition & Fees		
8	Other Fees Charged		
9	<b>TOTAL TUITION AND FEES</b>		

•The fees that can be charged to Choice pupils are limited. See the Student Tuition and Fees Bulletin for information on what can be charged to Choice pupils.



The school should include any charges to individuals for food service on Line 3. This includes fees received from Choice pupils, non-Choice pupils, for daycare pupils, or from staff.

Line 4 should include fees for before and after school care for pupils enrolled in K4-12 educational programming.

Line 5 should include any fees charged to non-Choice pupils other than food service fees or before and after school childcare fees.

Line 6 should include any fees charged to Choice pupils other than food service fees and before and after school childcare fees.

Fees that are charged to Choice and non-Choice pupils are on separate lines because the fees that can be charged to Choice pupils are limited. For information on what fees can be charged to Choice pupils, schools should refer to the Student Tuition and Fees Bulletin on the Bulletins webpage. If a school includes fees on Line 6, it will need to identify what fees are being charged to Choice pupils in Schedule 11-1. DPI will review these fees to ensure that the school is allowed to charge them.

## Schedule 4-1: Tuition, Fees and Govt Assistance Revenues (cont)

REVENUE DETAIL			
Line	A Item Description <i>Do not include revenue from the Choice program or SNSP.</i>	B Average Received per Pupil	C Number of Pupils
1	Tuition from Non-Choice Pupils		
2	Tuition from 9-12 Grade Choice Pupils		
3	Food Service Fees from Individuals		
4	K-12 Before & After School Care Fees		
5	Other Fees Charged to Non-Choice Pupils		
6	Other Fees Charged to Choice Pupils		
7	Daycare/Preschool Tuition & Fees		
8	Other Fees Charged		
9	<b>TOTAL TUITION AND FEES</b>		

- Daycare/Preschool Fees: This line should include any tuition and fees charged for care of children outside of K4-12 educational programming except for before/after care for K4-12 educational programming pupils.
- This includes:
  - Daycare
  - Summer care
  - Preschool for K3
  - Preschool for kindergarten age children if the school determines the care is not educational programming.



Line 7 should include tuition and fees charged for the care of children outside of K4 through 12<sup>th</sup> grade educational programming or K4 through 12<sup>th</sup> grade before and after school care. This would include any fees charged for daycare, summer care, preschool for 3-year-old kindergarten pupils, or preschool for kindergarten age children if it is determined their care is not educational programming.

## Schedule 4-1: Tuition, Fees and Govt Assistance Revenues (cont)

REVENUE DETAIL						
Line	A Item Description <i>Do not include revenue from the Choice program or SNSP.</i>	B Average Received per Pupil	C Number of Pupils	D Number of Days Served	E Total Revenue	F Offsetting Revenue
1	Tuition from Non-Choice Pupils				-	
2	Tuition from 9-12 Grade Choice Pupils				-	
3	Food Service Fees from Individuals				-	
4	K-12 Before & After School Care Fees				-	
5	Other Fees Charged to Non-Choice Pupils				-	
6	Other Fees Charged to Choice Pupils				-	
7	Daycare/Preschool Tuition & Fees				-	
8	Other Fees Charged					
9	<b>TOTAL TUITION AND FEES</b>				-	

- Include fees charged to individuals/organization other than pupils on Line 8.



Lastly, Line 8 is for any other fees a school charges to individuals or organizations other than pupils. This could include things such as charges for admission to sporting events. The anticipated revenue amount should be entered into Column E.



## Knowledge Check

The school's handbook indicates it charges \$3,000 per pupil for tuition. The school provides a \$500 tuition discount for all pupils. The school has additional tuition waivers that average \$25 per pupil. How much should be included as the tuition per pupil in the budget?

- a. \$3,000
- b. \$500
- c. \$2,500
- d. \$2,475



Now that we have gone over the first section of Schedule 4-1, let's have a knowledge check. I will give you a moment to read and answer the question on this slide.

The correct answer to this question is d. The amount that is included as the average received per pupil is the average received net of any discounts, tuition waivers, or scholarships provided by the school. In this example, we would calculate the average charged as \$3,000 less \$500 less \$25. The \$2,475 would be included on Line 1, Column B of Schedule 4-1.

### Schedule 4-1: Tuition, Fees, and Govt Assistance Revenues

Line	A Line Description	B Tuition & Fees	C Government Assistance	D Total
18	Total 2025-26 Revenues	-	-	-
19	June 30, 2025 Deferred Revenue			-
20	June 30, 2025 Accounts Receivable			-
21	<b>TOTAL AMOUNT TO BE RECEIVED</b>	-	-	-
22	July 2025 Cash Receipts			-
23	August 2025 Cash Receipts			-
24	September 2025 Cash Receipts			-
25	October 2025 Cash Receipts			-
26	November 2025 Cash Receipts			-
27	December 2025 Cash Receipts			-
28	January 2026 Cash Receipts			-
29	February 2026 Cash Receipts			-
30	March 2026 Cash Receipts			-
31	April 2026 Cash Receipts			-
32	May 2026 Cash Receipts			-
33	June 2026 Cash Receipts			-
34	<b>TOTAL CASH RECEIPTS</b>	-	-	-
35	JUNE 30, 2026 Deferred Revenue			-
36	<b>JUNE 30, 2026 ACCOUNTS RECEIVABLE</b>	-	-	-

- Insert cash receipts on Lines 22-33 based on when you anticipate receiving them.
- Your entries on these lines should be based on when you anticipate actually receiving the cash, even if the revenue is for a different year.



Next, we will go through the bottom of Schedule 4-1. The bottom sections of Schedule 4-1 through 4-4 are similar to the bottom sections of Schedule 3-1 through 3-3. Except, rather than having cash payments like we have at the bottom of the Schedule 3 series, we have cash receipts at the bottom of Schedule 4.

Any cash receipts you anticipate receiving during the 2025-26 school year should be entered on Lines 22-33, even if the revenues are associated with a different school year.

For example, if you require that parents pay a registration fee in February for the following school year, you would include the expected registration fees when they are received, on the February 2026 cash receipts line.

### Schedule 4-1: Tuition, Fees, and Govt Assistance Revenues

Line	A Line Description	B Tuition & Fees	C Government Assistance	D Total
18	Total 2025-26 Revenues	-	-	-
19	June 30, 2025 Deferred Revenue			-
20	June 30, 2025 Accounts Receivable			-
21	<b>TOTAL AMOUNT TO BE RECEIVED</b>	-	-	-
22	July 2025 Cash Receipts			-
23	August 2025 Cash Receipts			-
24	September 2025 Cash Receipts			-
25	October 2025 Cash Receipts			-
26	November 2025 Cash Receipts			-
27	December 2025 Cash Receipts			-
28	January 2026 Cash Receipts			-
29	February 2026 Cash Receipts			-
30	March 2026 Cash Receipts			-
31	April 2026 Cash Receipts			-
32	May 2026 Cash Receipts			-
33	June 2026 Cash Receipts			-
34	<b>TOTAL CASH RECEIPTS</b>	-	-	-
35	JUNE 30, 2026 Deferred Revenue			-
36	JUNE 30, 2026 ACCOUNTS RECEIVABLE	-	-	-

- Total revenues will automatically fill in from the top of Schedule 4-1 (line 18).
- Insert deferred revenues and accounts receivable on lines 19 & 20.
  - Deferred Revenues are amounts that are received but are related to a future time period.
  - Accounts Receivables are amounts owed to the school for that school year that the school has not received.
- The total amount to be received will be calculated on Line 21.



The total revenue for the school year, based on your previous entries on Schedule 4-1, will automatically be included on Line 18. You must insert any Deferred Revenue or Accounts Receivable as of June 30, 2025 on Lines 19 and 20.

Deferred Revenues are amounts that are received but are related to a future time period. An example of a deferred revenue would be if you collected a 2025-26 school year registration fee during the 2024-25 school year. This amount would be included on the June 30, 2025 Deferred Revenue line, which is Line 19.

Accounts Receivables are amounts owed to the school that the school has not yet received. For example, if a parent was unable to pay the tuition owed for the 2023-24 school year and the school and parent set up a payment plan through June 30, 2026 to pay the remaining amount, the total remaining payments as of June 30, 2025 would be inserted on Line 20, the June 30, 2025 Accounts Receivable line.

After entering the June 30, 2025 Deferred Revenue and Accounts Receivable amounts in Lines 19 and 20, the total amount to be received will automatically calculate on Line 21.

### Schedule 4-1: Tuition, Fees, and Govt Assistance Revenues

Line	A Line Description	B Tuition & Fees	C Government Assistance	D Total
18	Total 2025-26 Revenues	-	-	-
19	June 30, 2025 Deferred Revenue			-
20	June 30, 2025 Accounts Receivable			-
21	<b>TOTAL AMOUNT TO BE RECEIVED</b>	-	-	-
22	July 2025 Cash Receipts			-
23	August 2025 Cash Receipts			-
24	September 2025 Cash Receipts			-
25	October 2025 Cash Receipts			-
26	November 2025 Cash Receipts			-
27	December 2025 Cash Receipts			-
28	January 2026 Cash Receipts			-
29	February 2026 Cash Receipts			-
30	March 2026 Cash Receipts			-
31	April 2026 Cash Receipts			-
32	May 2026 Cash Receipts			-
33	June 2026 Cash Receipts			-
34	<b>TOTAL CASH RECEIPTS</b>	-	-	-
35	JUNE 30, 2026 Deferred Revenue			-
36	<b>JUNE 30, 2026 ACCOUNTS RECEIVABLE</b>	-	-	-

- Any deferred revenue as of June 30, 2026 should be entered on line 35.
- Accounts receivable as of June 30, 2026 will automatically calculate on line 36.
  - It is calculated by taking the Amount To Be Received (line 21), subtracting Total Cash Receipts (line 34), and adding Deferred Revenue (line 35).
- Make sure to review the June 30, 2026 Accounts Receivable (line 36) to ensure it appears correct.



Similar to the beginning of the year, anticipated deferred revenue at the end of the year should be entered on Line 35.

The ending Accounts Receivable balance will automatically calculate on Line 36. It is important that you review the amount on Line 36 after you complete this schedule to ensure it is accurate. This amount should match the amount of revenue you have earned but not received. Typically, this line will include any tuition or fees from the school year that you anticipate will still be owed at the end of the school year.

## Pupil Counts

[?]	23	A description of government assistance revenue has not been included on Schedule 4-1	OK
[?]	24	Number of non-Choice pupils charged tuition on Schedule 4-1 exceeds the non-Choice pupils	OK
[?]	25	Number of 9-12 grade Choice pupils on Schedule 4-1 exceeds the 9-12 Choice pupils	OK
[?]	26	Number of non-Choice pupils charged fees on Schedule 4-1 exceeds the non-Choice pupils	OK
[?]	27	Number of Choice pupils charged fees on Schedule 4-1 exceeds the total Choice pupils	OK

- The school will receive errors if the number of pupils on Schedule 4-1 exceeds the number of pupils identified on Schedule 2-1.



There are several errors in the error schedule related to Schedule 4-1. These errors are shown on the screen. These errors are checking that the number identified as being charged tuition and/or fees does not exceed the number of pupils in that category identified on Schedule 2-1. For example, if you identify that you will charge tuition and fees to more non-Choice pupils in Schedule 4-1 than the number of non-Choice pupils included on Schedule 2-1, Error 24 will be identified.

If you are unsure how to resolve an error, first put your mouse on the question mark next to the error. A comment will show that explains how to resolve the error. If you are still unsure how to resolve the error after reviewing the comment, you can send an email to [dpichoicedata@dpi.wi.gov](mailto:dpichoicedata@dpi.wi.gov) that includes a copy of your budget and identifies which error you have a question on. The Choice auditors will review the error and help you resolve it.

**In Class Activity - Complete Schedule 4-1 using the following information.**

Revenue Item Description	Average Received Per Pupil	Number of Pupils	Annual Amount Earned	Cash Receipts Timing
2025-26 Tuition from non-Choice pupils (published rate is \$2,700 per pupil)	\$2,500	60	\$150,000	½ of the tuition (\$75,000) is received prior to start of 2025-26 school year. The other ½ (\$75,000) is received in August 2025.
2025-26 Food Service Charges	\$400	33	\$13,200	Fees of \$2,500 are received from October 2025-July 2026 (for 2025-26 food service and field trips)
2025-26 Aftercare charges for K-12 <sup>th</sup> grade pupils	\$500	20	\$10,000	
2025-26 Non-Choice Pupil Charge for Field Trips	\$30	60	\$1,800	
2025-26 Non-Choice Pupil Charge for Registration	\$50	60	\$3,000	All received in May 2025
2025-26 Daycare Tuition	\$9,600	10	\$96,000	Daycare cash receipts are \$8,000 per month from July 2025-June 2026
2025-26 Public Paying Admission to Sporting Events	N/A	N/A	\$500	Fees of \$50 are received from October 2025-July 2026
2026-27 Tuition from Non-Choice Pupils	N/A	N/A	N/A	\$35,000 received in May 2026



We will now work on the Holy Love example budget. The information you will need to fill out the first section of Schedule 4-1, the Revenue Detail section, is on this slide.

Please pause the training and read through the information on the screen before continuing.

## Schedule 4-1: In Class Activity Answer

Line	A Item Description <i>Do not include revenue from the Choice program or SNSP.</i>	REVENUE DETAIL			E Total Revenue	F Offsetting Revenue
		B Average Received per Pupil	C Number of Pupils	D Number of Days Served		
1	Tuition from Non-Choice Pupils				-	
2	Tuition from 9-12 Grade Choice Pupils				-	
3	Food Service Fees from Individuals				-	
4	K-12 Before & After School Care Fees				-	
5	Other Fees Charged to Non-Choice Pupils				-	
6	Other Fees Charged to Choice Pupils				-	
7	Daycare/Preschool Tuition & Fees				-	
8	Other Fees Charged					
9	TOTAL TUITION AND FEES				-	

Revenue Item Description	Average Received Per Pupil	Number of Pupils	Annual Amount Earned	Line
2025-26 Tuition from non-Choice pupils (published rate is \$2,700 per pupil)	\$2,500	60	\$150,000	
2025-26 Food Service Charges	\$400	33	\$13,200	
2025-26 Aftercare charges for K-12 <sup>th</sup> grade pupils	\$500	20	\$10,000	
2025-26 Non-Choice Pupil Charge for Field Trips	\$30	60	\$1,800	
2025-26 Non-Choice Pupil Charge for Registration	\$50	60	\$3,000	
2025-26 Daycare Tuition	\$9,600	10	\$96,000	
2025-26 Public Paying Admission to Sporting Events	N/A	N/A	\$500	
2026-27 Tuition from Non-Choice Pupils	N/A	N/A	N/A	

We will now complete the top of Schedule 4-1. Please take a moment to review each revenue type at the bottom of this slide and decide which line of Schedule 4-1 the revenue should be included on.

The 2025-26 tuition should go on Line 1 in the schedule. The food service charges will go on Line 3. The charges for aftercare for K-12<sup>th</sup> grade educational programming pupils should go on Line 4. The non-choice pupil charges for field trips and registration are combined and put on Line 5. Daycare tuition is input on Line 7. Lastly, the public paying admission to a sporting event should go on Line 8. Please note that the 2026-27 tuition and fees are not included on the top part of Schedule 4-1, as the top part of the schedule includes the total revenue related to the 2025-26 school year. This information will instead be needed to complete the Cash Flows section of Schedule 4-1.

You will now need to input these amounts into Schedule 4-1.

Keep in mind that you should be entering the average revenue per pupil, NOT the total annual revenue, in Column B. For example, on Line 1, you should enter \$2,500 in Column B and 60 pupils in Column C. Lines 2 through 7 should be completed in a similar manner.

Line 8 works differently from Lines 2 through 7. Rather than entering the average received per pupil and the number of pupils, the total annual revenue received goes in Column E of line 8.

Please pause the presentation and take a few minutes to complete the top of Schedule 4-1. Resume the training once you are ready to continue.

## Schedule 4-1: In Class Activity Answer (cont)

REVENUE DETAIL						
Line	A Item Description <i>Do not include revenue from the Choice program or SNSP.</i>	B Average Received per Pupil	C Number of Pupils	D Number of Days Served	E Total Revenue	F Offsetting Revenue
1	Tuition from Non-Choice Pupils	2,500	60		150,000	
2	Tuition from 9-12 Grade Choice Pupils				-	
3	Food Service Fees from Individuals	400	33		13,200	
4	K-12 Before & After School Care Fees	500	20		10,000	
5	Other Fees Charged to Non-Choice Pupils	80	60		4,800	
6	Other Fees Charged to Choice Pupils				-	
7	Daycare/Preschool Tuition & Fees	9,600	10		96,000	
8	Other Fees Charged				500	
9	<b>TOTAL TUITION AND FEES</b>				<b>274,500</b>	

- The total tuition and fees from Line 9 flow to Line 18 of the Cash Flows section.

CASH FLOWS				
Insert the Deferred Revenue and Accounts Receivable balances at the beginning of the year in Lines 19 ; amount to be received during the school year. Include the amount that will be received for each month in l Revenue balance at the end of the year on Line 35. Finally, review the year end Accounts Receivable ba correct.				
Line	A Line Description	B Tuition & Fees	C Government Assistance	D Total
18	Total 2025-26 Revenues	274,500	-	274,500



Once the top section of Schedule 4-1 is completed, the total tuition and fees on Line 9 will automatically appear on Line 18. In our example, the \$274,500 from Line 9, Column E, also appears on Line 18, Column B.



## Schedule 4-1: In Class Activity Answer (cont)

- You will need to determine if there is any Deferred Revenue or Accounts Receivable as of June 30, 2025 (lines 19 & 20).
  - The school expects to receive half of the tuition for the 2025-26 school year (\$75,000) prior to the start of the school year.
  - The school is charging non-Choice pupils registration fees. The registration fees of \$3,000 are expected to be received in May before the start of the school year.

Line	A Line Description	B Tuition & Fees	C Government Assistance	D Total
18	Total 2025-26 Revenues	274,500	-	274,500
19	June 30, 2025 Deferred Revenue			-
20	June 30, 2025 Accounts Receivable			-
21	<b>TOTAL AMOUNT TO BE RECEIVED</b>	274,500	-	274,500



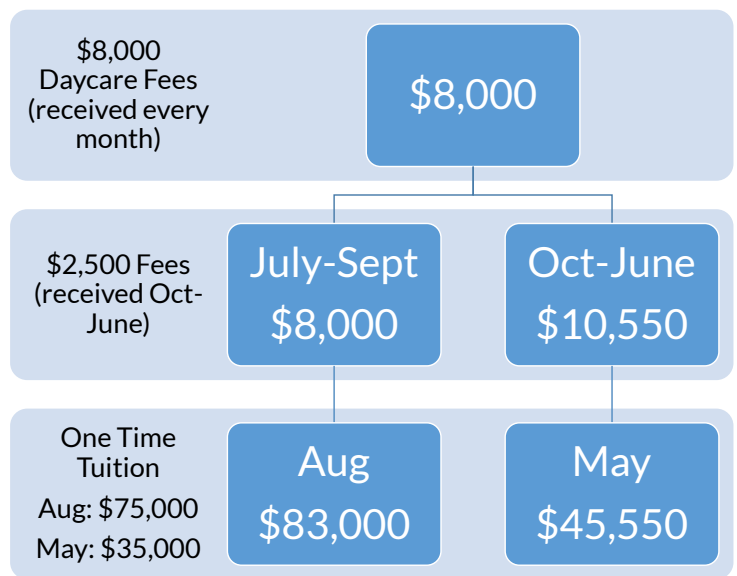
You will now need to determine the deferred revenue and accounts receivable as of June 30, 2025.

As a reminder, deferred revenue is amounts received as of June 30, 2025 that the school has not yet earned. In our example, deferred revenue would be the \$75,000 of tuition and \$3,000 of registration fees we expect to receive by June 30, 2025 for the 2025-26 school year.

The total of \$78,000 should be entered on Line 19, Column B. In our example, there is no accounts receivable as of June 30, 2025, so Line 20, Column B will remain blank.

## Schedule 4-1: In Class Activity Answer (cont)

Line	A Line Description	B Tuition & Fees	C Government Assistance
18	Total 2025-26 Revenues	274,500	-
19	June 30, 2025 Deferred Revenue	78,000	
20	June 30, 2025 Accounts Receivable		
21	<b>TOTAL AMOUNT TO BE RECEIVED</b>	196,500	-
22	July 2025 Cash Receipts		
23	August 2025 Cash Receipts		
24	September 2025 Cash Receipts		
25	October 2025 Cash Receipts		
26	November 2025 Cash Receipts		
27	December 2025 Cash Receipts		
28	January 2026 Cash Receipts		
29	February 2026 Cash Receipts		
30	March 2026 Cash Receipts		
31	April 2026 Cash Receipts		
32	May 2026 Cash Receipts		
33	June 2026 Cash Receipts		
34	<b>TOTAL CASH RECEIPTS</b>	-	-
35	JUNE 30, 2026 Deferred Revenue		
36	<b>JUNE 30, 2026 ACCOUNTS RECEIVABLE</b>	196,500	-



We will next enter cash receipts into Lines 22 through 33. When completing the cash receipts section in this schedule, it is a good idea to start with the amount you expect to receive in most of the months. In our example, we expect to receive \$8,000 of daycare cash receipts in every month. As a result, we will have a minimum of \$8,000 on Lines 22 through 33. We then need to determine what additional amounts should be included each month.

We expect to get \$2,550 of fees from October to June. That means that from October to June, we expect to receive a new minimum of \$10,550.

The last two items are amounts that only impact one month. We expect to receive \$75,000 of tuition in August and \$35,000 of tuition in May. Notice that we are including the May cash receipts in the cash flow portion of Schedule 4-1 even though the tuition received in May is for the 2026-27 school year. The cash flow section in all budget schedules is the actual amount of cash you expect to receive or pay in each month, no matter what school year that cash receipt or payment is related to.

Based on this information, the cash flow portion of Schedule 4-1 should be filled out as shown on the slide. If you haven't already done so, enter these amounts into your budget. Pause the presentation if you need extra time to input these amounts or check your budget against the information in the presentation.

## Schedule 4-1: In Class Activity Answer (cont)

Line	A Line Description	B Tuition & Fees	C Government Assistance
18	Total 2025-26 Revenues	274,500	-
19	June 30, 2025 Deferred Revenue	78,000	
20	June 30, 2025 Accounts Receivable		
21	<b>TOTAL AMOUNT TO BE RECEIVED</b>	196,500	-
22	July 2025 Cash Receipts	8,000	
23	August 2025 Cash Receipts	83,000	
24	September 2025 Cash Receipts	8,000	
25	October 2025 Cash Receipts	10,550	
26	November 2025 Cash Receipts	10,550	
27	December 2025 Cash Receipts	10,550	
28	January 2026 Cash Receipts	10,550	
29	February 2026 Cash Receipts	10,550	
30	March 2026 Cash Receipts	10,550	
31	April 2026 Cash Receipts	10,550	
32	May 2026 Cash Receipts	45,550	
33	June 2026 Cash Receipts	10,550	
34	<b>TOTAL CASH RECEIPTS</b>	228,950	-
35	JUNE 30, 2026 Deferred Revenue		
36	<b>JUNE 30, 2026 ACCOUNTS RECEIVABLE</b>	(32,450)	-

- Determine if there is any deferred revenue as of June 30, 2026. If so, insert it into Line 35.
- The \$35,000 of tuition received in May 2026 for the 2026-27 school year must be included in deferred revenue as of June 30, 2026.



We next need to determine the deferred revenue at the end of the year. As a reminder, we expect to receive \$35,000 of tuition in May 2026 for the 2026-27 school year.

This amount would be deferred revenue as of June 30, 2026, so it must be included on Line 35.

## Schedule 4-1: In Class Activity Answer (cont)

Line	A Line Description	B Tuition & Fees	C Government Assistance
18	Total 2025-26 Revenues	274,500	-
19	June 30, 2025 Deferred Revenue	78,000	
20	June 30, 2025 Accounts Receivable		
21	<b>TOTAL AMOUNT TO BE RECEIVED</b>	196,500	-
22	July 2025 Cash Receipts	8,000	
23	August 2025 Cash Receipts	83,000	
24	September 2025 Cash Receipts	8,000	
25	October 2025 Cash Receipts	10,550	
26	November 2025 Cash Receipts	10,550	
27	December 2025 Cash Receipts	10,550	
28	January 2026 Cash Receipts	10,550	
29	February 2026 Cash Receipts	10,550	
30	March 2026 Cash Receipts	10,550	
31	April 2026 Cash Receipts	10,550	
32	May 2026 Cash Receipts	45,550	
33	June 2026 Cash Receipts	10,550	
34	<b>TOTAL CASH RECEIPTS</b>	228,950	-
35	JUNE 30, 2026 Deferred Revenue	35,000	
36	<b>JUNE 30, 2026 ACCOUNTS RECEIVABLE</b>	2,550	-

- Review the Accounts Receivable balance to ensure it is correct (line 36).
- The Accounts receivable balance should be \$2,550 for the July payment of food services, aftercare, field trip fees, and the public paying admission to sporting events.



Finally, we need to check that our ending accounts receivable balance is correct. In our example, we expect to receive \$2,550 in July for payments of food services, aftercare, field trips, and the public paying admission to sporting events during the 2025-26 school year. As a result, the ending balance of \$2,550 seems correct.

## Schedule 4-1: Government Assistance

Line	A Item Description <i>Do not include revenue from the Choice program or SNSP.</i>	REVENUE DETAIL			E Total Revenue	F Offsetting Revenue
		B Average Received per Pupil	C Number of Pupils	D Number of Days Served		
10	Government Food Service-Lunch		100	180	-	-
11	Government Food Service-Breakfast		20	180	-	-
12	Government Food Service-Milk		100	180	-	-
13	School District Transportation Payments				-	-
14	School District Partnership Revenue					-
15	{Insert description of government assistance}					-
16	{Insert description of government assistance}					-
17	TOTAL GOVERNMENT ASSISTANCE				-	-

- Any government assistance received must be included in this section.
- If the school is receiving food service assistance or transportation payments from a government agency, insert the average received per pupil.
- The number of pupils and number of days for Lines 10-12 automatically fill in from Schedule 1. If the number should be different, it can be updated.



The other type of revenue included on Schedule 4-1 is government assistance. This is entered on Lines 10 through 16. The school should include amounts it expects to receive from the USDA food program in Lines 10 through 12. For each type of anticipated USDA food program revenue, the school must include the average received for a pupil per day, the number of pupils the school anticipates serving per day, and the number of days the school expects to provide lunch, breakfast, or milk that qualify for reimbursement through the USDA food program. The total revenue will then automatically be calculated in Column E.

Please note that the number of pupils and number of days served in Columns C and D will automatically be included based on the number of pupils and days served you entered into Schedule 1 of the budget. If the number of meals being purchased and the number of meals being reimbursed match, no changes would be required. If the school is being reimbursed for a grade that is not considered to be educational programming for the school, such as 3 year old kindergarten, the school would update the number of pupils in Schedule 4-1, Column C to include the 3 year old kindergarten pupils.

Line 13 is a different type of government assistance revenue. If the school directly receives transportation payments from a school district, the school should include the amounts expected to be received from the district in this line. This should not include transportation payments the public school district makes directly to parents.

## Schedule 4-1: School District Partnership Revenue

Line	A Item Description <i>Do not include revenue from the Choice program or SNSP.</i>	REVENUE DETAIL			E Total Revenue	F Offsetting Revenue
		B Average Received per Pupil	C Number of Pupils	D Number of Days Served		
10	Government Food Service-Lunch		100	180	-	-
11	Government Food Service-Breakfast		20	180	-	-
12	Government Food Service-Milk		100	180	-	-
13	School District Transportation Payments				-	-
14	School District Partnership Revenue				-	-
15	{Insert description of government assistance}				-	-
16	{Insert description of government assistance}				-	-
17	TOTAL GOVERNMENT ASSISTANCE				-	-

- If you receive school district revenue for providing educational programming for pupils enrolled in a public school district, include it in Line 14.
  - Any expenses for these pupils should not be included as eligible.
  - These pupils must be excluded from the all pupil counts and Choice pupil counts.
  - Pupils enrolled in the public school district are not eligible for a Choice payment.
  - You will need to provide the contract with the public school district when you submit the budget.



If the school has a contract with a public school district where pupils are at the private school and considered enrolled in the public school, the revenue from the public school district should go on Line 14. The most common example of this is a contract for the private school to provide 4 year old kindergarten for the public school district. If the school has this type of contract with the public school district, it will need to provide the contract with the public school district as part of the budget submission.

In this situation, the expenses for pupils enrolled in the public school district and attending the private school should not be included as eligible. These pupils must also be excluded from the all pupil and Choice pupil counts on Schedule 2-1. Pupils in another school or homeschooled are not eligible for a Choice payment. Schools should also note that a pupil would not be eligible for a Choice payment if the pupil is enrolled in the public school district for part of the day and attending the Choice school for the other part of the day.

## Schedule 4-1: Government Assistance

Line	A Item Description <i>Do not include revenue from the Choice program or SNSP.</i>	REVENUE DETAIL			E Total Revenue	F Offsetting Revenue
		B Average Received per Pupil	C Number of Pupils	D Number of Days Served		
10	Government Food Service-Lunch		100	180	-	-
11	Government Food Service-Breakfast		20	180	-	-
12	Government Food Service-Milk		100	180	-	-
13	School District Transportation Payments				-	-
14	School District Partnership Revenue					-
15	{Insert description of government assistance}					-
16	{Insert description of government assistance}					-
17	TOTAL GOVERNMENT ASSISTANCE				-	-

- If you receive any other government assistance, insert the amount and a description of the assistance received in lines 15-16.
- The most common example of other government assistance is E-rate grants.



If your school receives any other government assistance, you will need to include a description of it in Lines 15 and 16 and insert the expected revenue in Column E. The most common example of other government assistance is E-rate grants. Under the E-rate program, eligible schools may receive discounts on telecommunications and internet related items from the Federal government.

## Offsetting Revenue

- Offsetting revenue is revenue that decreases the amount of Choice eligible education expenses for the school.
- Offsetting revenue includes:
  - Government assistance for educational programming expenses.
  - Insurance proceeds related to educational programming expenses.
    - If the school received insurance proceeds, enter the amount that is offsetting in Schedule 10
  - Fundraising revenue.



Let's now talk about offsetting revenue. Eligible education expenses are reduced by any offsetting revenue. The three types of offsetting revenue are government assistance, insurance proceeds, and fundraising revenue.

The first type of offsetting revenue we will discuss is government assistance. Any government assistance received for educational programming is included as offsetting in the year it is earned. This is because government assistance generally requires that the amount received be expended on eligible education expenses, either in the same year the funds are provided or in a future school year. Government assistance received for something that is not educational programming related is not offsetting. An example of this is a grant for the church to help homeless individuals in the area.

Two common examples of government assistance that are offsetting are E-rate grants and USDA food program revenue. Schools who participate in the USDA food program provide meals to pupils, incurring an eligible education expense, and then receive a set amount for each eligible pupil. In this case, the meal expenditures are recorded as an eligible education expense and the USDA revenue is recorded as offsetting revenue, which decreases eligible education expenses. As a reminder, only the revenue that is related to educational programming is offsetting. So, if the school is receiving USDA food program revenue for its daycare, the daycare's USDA food program revenue would not be offsetting and the related expenses for the daycare's food would not be an eligible education expense.

The next type of offsetting revenue is insurance proceeds received to cover eligible education expenses. For example, if a storm damages a school building, the school will incur eligible education expenses to repair the building and receive insurance proceeds to cover those repairs. The repairs are included as an eligible education expense and the insurance proceeds are included as offsetting revenue. In the budget, these offsetting revenues need to be input into Schedule 10.

We will discuss fundraising revenue in the next revenue training.



## Offsetting Revenue (cont)

Line	A Item Description <i>Do not include revenue from the Choice program or SNSP.</i>	REVENUE DETAIL			E Total Revenue	F Offsetting Revenue
		B Average Received per Pupil	C Number of Pupils	D Number of Days Served		
10	Government Food Service-Lunch		100	180	-	-
11	Government Food Service-Breakfast		20	180	-	-
12	Government Food Service-Milk		100	180	-	-
13	School District Transportation Payments				-	-
14	School District Partnership Revenue				-	-
15	{Insert description of government assistance}				-	-
16	{Insert description of government assistance}				-	-
17	TOTAL GOVERNMENT ASSISTANCE				-	-

- Complete Column F based on the amount of the government offsetting revenue.
- Do not include any government food service revenue in Lines 10-12 that is for pupils not enrolled in K4-12 educational programming as offsetting revenue.
- If any revenue is included on Lines 15-16, identify the offsetting revenue, if any, in Column F. If any amount is not included as offsetting revenue, ensure the description is sufficient to determine that it should not be offsetting.



For each type of revenue included in lines 10 through 12, the school must identify the offsetting government assistance revenue. The amount that is offsetting will default to the amount in Column E for all lines except line 14, school district partnership revenue. School district partnership revenue will not be offsetting since the expenses for these pupils are not included as an eligible education expense.

For the remaining lines, you will need to adjust the offsetting revenue if the school received government assistance for a pupil that was not in K4-12th grade educational programming or if the related expense is not an eligible education expense. So, for example, if the school receives USDA food program payments for its daycare, the amount of USDA food program payments expected to be received for the daycare pupils would not be included as offsetting revenue in Column F.

## Knowledge Check

What government assistance is included as offsetting revenue (a decrease to the eligible education expenses)?

- a. All government assistance received.
- b. Government assistance received for K4-12<sup>th</sup> grade educational programming.
- c. Government assistance received for K4-12<sup>th</sup> grade educational programming up to the related eligible education expense.



Let's have another knowledge check. I will give you a moment to read and answer this question.

The correct answer to this question is b. All government assistance received for K4-12<sup>th</sup> grade educational programming is offsetting revenue.

If the school received government assistance that wasn't used for K4-12<sup>th</sup> grade educational programming, it would not be included as offsetting government assistance revenue, so a is not correct.

C is not correct because the amount received is included as offsetting if it was used or will be used for educational programming. For example, if a school receives \$10,000 in USDA food program payments for pupils in 1<sup>st</sup> through 8<sup>th</sup> grade, but only spends \$8,000 on eligible food program expenses, \$10,000 would be included as offsetting. The reason for this is that generally, government agencies require that schools spend the funds on eligible expenses, either now or in the future. So, the amounts are included as offsetting revenue right away rather than trying to determine which year they are actually used.

## Knowledge Check

The school has 4 year old kindergarten pupils attending the school who are enrolled in the public school district. Which of the following is **true**?

- a. The cost for these pupils are included as an eligible education expense in the budget.
- b. These pupils are included in the all pupil count.
- c. The revenue received from the public school district for these pupils is offsetting revenue.
- d. The cost for these pupils must be determined, using allocations as needed for general expenses. These costs must be excluded from eligible education expenses.



Here is our next knowledge check. Again, I will give you a moment to read and answer the question on the slide.

The correct answer is d. The cost for these pupils is not included in eligible education expenses, the pupils are excluded from the all pupil count, and the revenue received from the public school district is not included as offsetting. The amount that is excluded from eligible education expenses would need to be determined using an allocation if the expenses relate to educational programming and the K4 pupils.

## Schedule 4-1: Food Program Revenue Example

- The school will participate in the USDA lunch and breakfast program. The school will not participate in the milk program.
  - The number of pupils and days served is the same for the revenue as it was for the expense for lunch and breakfast.
  - The anticipated average amount the school will receive per pupil is \$2.00 for lunch and \$0.50 for breakfast.
  - The USDA food program revenue is related to meals served from September through June and the revenue will be received evenly from October through July for food for pupils enrolled in K-12<sup>th</sup> grade educational programming.
- Complete Schedule 4-1 using the information above.**



We will now go through an example where you will enter in the USDA food program information into the Holy Love example budget.

Please read the information on this screen and take a few minutes to complete Schedule 4-1. Pause the presentation until you are ready to proceed.

## Schedule 4-1: Food Program Revenue Example (cont)

Line	A Item Description <i>Do not include revenue from the Choice program or SNSP.</i>	REVENUE DETAIL			E Total Revenue	F Offsetting Revenue
		B Average Received per Pupil	C Number of Pupils	D Number of Days Served		
10	Government Food Service-Lunch		100	180	-	-
11	Government Food Service-Breakfast		20	180	-	-
12	Government Food Service-Milk		100	180	-	-
13	School District Transportation Payments				-	-
14	School District Partnership Revenue					-
15	{Insert description of government assistance}					-
16	{Insert description of government assistance}					-
17	TOTAL GOVERNMENT ASSISTANCE				-	-

- The school will participate in the USDA lunch and breakfast program. The school will not participate in the milk program.
- The number of pupils and days served is the same for the revenue as it was for the expense for lunch and breakfast.
- The anticipated average amount the school will receive per pupil is \$2.00 for lunch and \$0.50 for breakfast.



As you can see, Columns C and D of lines 10 through 12 have already been filled in for us. This information flows from Schedule 1, but can be adjusted if needed as the cells in this schedule are yellow. In our example, for cost and revenue purposes the number of pupils and number of days served are the same for lunch and breakfast, so no adjustments are needed for those lines. The school does not participate in the milk program, so the school should remove the information from Columns C and D of line 12.

For lines 10 and 11, you will need to enter in the average received per pupil, which is \$2.00 for lunch and 50 cents for breakfast.

Since the food revenue received is all for K through 12<sup>th</sup> grade educational programming, the offsetting revenue in Column F should equal the total revenue in Column E. No changes are needed to Column F.

If you need additional time to enter this information into your budget Excel document or to check the information you have entered, please pause the training until you are ready to proceed.

## Schedule 4-1: Food Program Revenue Example (cont)

CASH FLOWS			
Insert the Deferred Revenue and Accounts Receivable balances at the beginning of the amount to be received during the school year. Include the amount that will be received Revenue balance at the end of the year on Line 35. Finally, review the year end Account correct.			
Line	A Line Description	B Tuition & Fees	C Government Assistance
18	Total 2025-26 Revenues	274,500	37,800
19	June 30, 2025 Deferred Revenue	78,000	
20	June 30, 2025 Accounts Receivable		
21	<b>TOTAL AMOUNT TO BE RECEIVED</b>	196,500	37,800
22	July 2025 Cash Receipts	8,000	
23	August 2025 Cash Receipts	83,000	
24	September 2025 Cash Receipts	8,000	
25	October 2025 Cash Receipts	10,550	
26	November 2025 Cash Receipts	10,550	
27	December 2025 Cash Receipts	10,550	
28	January 2026 Cash Receipts	10,550	
29	February 2026 Cash Receipts	10,550	
30	March 2026 Cash Receipts	10,550	
31	April 2026 Cash Receipts	10,550	
32	May 2026 Cash Receipts	45,550	
33	June 2026 Cash Receipts	10,550	
34	<b>TOTAL CASH RECEIPTS</b>	228,950	-
35	JUNE 30, 2026 Deferred Revenue	35,000	
36	<b>JUNE 30, 2026 ACCOUNTS RECEIVABLE</b>	2,550	37,800

- The USDA food program revenue is related to meals served from September through June.
- The USDA revenue will be received evenly from October through July.



Next, we will go through how the bottom of Schedule 4-1 should be completed. In our example, the USDA food program revenue is related to meals that are served from September through June. But for the cash flow section, the amounts are included in the month the cash is actually received. Our example indicates we expect to evenly receive the cash from October to July, a 10 month period. Our total food revenue of \$37,800, divided by 10 months, means we expect to receive \$3,780 per month from October through June.

Once you enter this information, you will see that a June 30, 2026 accounts receivable balance of \$3,780 is calculated on line 36. Since we expect to receive one more USDA food program in July 2026, which is after year end, for meals that were served in June 2025, this accounts receivable balance is correct.

If you need additional time to enter this information into your budget Excel document or to review your entries, please pause the training until you are ready to proceed. This is the last slide showing the cash flow section of Schedule 4-1, so please take the time to ensure your cash flow section in your example Holy Love budget matches the information on the screen.

## 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 Overview, 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 Check Bulletin
- Staff Credentials Bulletin
- Summer School Bulletin
- Accreditation Bulletin
- Insurance & Fidelity Bond 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 requirements.

The trainings and bulletins that relate to the revenue section we just discussed include the Financial Audit Requirements training, which includes information on offsetting revenues. The last two trainings describe the payment process and how Choice payments are made.

The Financial Audit and PSCP/SNSP Reserve Balance Bulletin describes offsetting revenue and how it is included in the calculation of the reserve balance. As we discussed earlier, the student tuition and fees bulletin includes an explanation of when schools can charge tuition and fees and the requirements if a school chooses to charge them.

## 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).