

Training 3-5: Surety Bond and New School Budget & Cash Flow Report



Welcome to the Wisconsin Department of Public Instruction's training module on 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 PI 35 and 48. Provisions of this training module are subject to statutory and rule changes.

This training module will describe the surety bond and new school budget & cash flow report.

New School Financial Requirements

- Schools new to the Choice programs must submit either the (1) DPI Budget & Cash Flow Report, including all related attachments; or (2) Surety Bond.
- Schools may not change which option they will use after May 1.

	Surety Bond	DPI Budget & Cash Flow Report
Due Date	May 1	May 1, DPI determines whether the school meets the requirements by August 1.
Frequency of Requirement	Annual until the requirements to remove the bond are met. A revised bond may be required for a new amount each year if the expected payment increases based on actual pupil counts.	First year of participation.

Wisconsin Statute 118.60 (7m) and 119.23 (7m) require that schools new to the Choice programs submit one of two items by May 1 in advance of the first school year a school participates in the Choice programs. The options are to submit the DPI Budget & Cash Flow Report, including all related attachments, or to provide a surety bond. If the school chooses the surety bond option, it will be required to annually provide a surety bond by May 1 in advance of the school year until the requirements to remove the bond are met. Schools may not change which option they will use after May 1.

Schools that are currently participating in one of the Choice programs that decide to participate in any additional programs do not need to meet these requirements unless the school selected the surety bond option in a previous year and the bond requirement has not been removed.

The required DPI Budget & Cash Flow Report is posted on the School Submitted Reports webpage at <https://dpi.wi.gov/sms/choice-programs/school-reports>. Schools should ensure that they use the DPI Budget & Cash Flow Report for the upcoming school year. For example, if you are completing the budget for the 2020-21 school year, the school must ensure they are using the 2020-21 DPI Budget & Cash Flow Report.

DPI Budget & Cash Flow Report Option

- The budget must show the school meets the following requirements:
 - The school is financially viable.
 - The school has sufficient contingency funding.
- Schools must use the DPI Budget & Cash Flow Report, including providing required supplemental information to support the budget.
- DPI determines if the school meets the requirements by August 1.

3

First we will discuss the DPI Budget & Cash Flow Report option. Schools that choose the budget option must provide a budget that shows the school is financially viable and that the school has sufficient contingency funding. Financially viable means the school must be able to pay for goods and services, make debt service payments, and pay other obligations as they become due. The school must also have sufficient contingency funding. Contingency funding is funding that will be used if the school's actual enrollment is less than expected. These must be funding sources that are not already being used in the budget.

The budget must be completed on the DPI Budget & Cash Flow Report. The completed report and all required attachments must be provided by May 1. The DPI will review any budgets provided by May 1 and determine if the school meets the requirements no later than August 1. Between these two dates, the DPI will ask questions and request additional documentation, as needed, to ensure the school meets the requirements.

DPI Budget & Cash Flow Report Option (cont)

- 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; and
 - The organizations are **NOT** separately set up with the Department of Financial Institutions.

4

The DPI Budget & Cash Flow Report must include the activity and balances for the legal entity of the school. Organizations are considered the same legal entity if they have the same federal tax id number and the organizations are not separately set up with the Department of Financial Institutions.

The most common example of this is a church and school who have the same federal tax id number. In this case, the budget must be prepared with all activity for the school **AND** the church.

Annual School Budget Requirements

- Schools that participated in one of the Choice programs in the previous year **and new schools that choose the surety bond option** must complete a budget for the period from July 1 to June 30, no later than June 30 for the upcoming year.
- The school may use their own budget report or DPI's budget report.
- If the school uses their own budget, it must include certain components.

5

Schools that participated in one of the Choice programs in the previous year and new schools that choose the surety bond option must complete a budget for the period from July 1 to June 30. The budget must be completed no later than June 30 for the upcoming school year. These school budgets should not be sent to the DPI unless specifically requested. The auditor will determine if the budget was completed on a timely basis as part of the Fiscal & Internal Control Practices Report. The school must either use DPI's Budget and Cash Flow Report or have an internal budget that includes certain required components. See Training 6-3 for additional information on the required components for the budget.

Surety Bond Required Amount

- Must be equal to 25% of the total amount of expected Choice payments to be received by the school in the upcoming school year.
- The expected payments are based on the number of available seats in the Intent to Participate (ITP).
- Schools that have a 3rd Friday in September Choice pupil count that is higher than the expected payment amount based on the number of available seats in the ITP may be required to provide a revised bond.

6

The surety bond must be equal to 25% of the expected Choice payments. The expected Choice payments for the surety bond due by May 1, are determined based on the number of available seats the school identifies in the Intent to Participate (ITP). The ITP will identify the required surety bond amount based on the number of available seats in the ITP. The amount of the May 1 surety bond will not change for subsequent changes to the number of available seats. Schools that have a 3rd Friday in September Choice pupil count that is higher than the expected payment amount based on the number of available seats in the ITP may be required to provide a revised bond later in the school year. We will discuss when a revised bond is required and when it is due later in this training.

Identifying Available Seats in the ITP

- Schools will identify the following in the ITP:
 - Which programs they would like to participate in
 - Which grades they will offer for each of the programs
 - The number of available seats for each program
- Schools must have at least one seat available for each grade they are offering.

7

Since the surety bond amount is based on the available seats in the ITP, we will briefly discuss how the available seats are completed in the ITP. The school will identify which programs it will participate in, which grades it will offer for the programs selected, and the number of available seats for any grades that are offered. The school can choose to participate in the Milwaukee Parental Choice Program (MPCP), the Racine Parental Choice Program (RPCP), and the Wisconsin Parental Choice Program (WPCP). A school can participate in one or more programs.

The school should identify any grade they would like to accept applications for as an available grade and include at least one available seat for each of those grades. The ITP will require that the school have at least one seat for each grade the school indicates is available for a program.

When determining which grades the school will have available and the number of available seats the school will have for each grade, the school can consider the capacity the school has in each grade, the number of students that have expressed an interest in the program, the number of students that may meet the Choice program requirements for the grade, and any other factors that are relevant to the school. The trainings in series 8 provide information on the application requirements. This may be helpful for schools in determining which students may

be eligible for the Choice programs at their schools.

Changes to Available Grades and Seats

- MPCP and RPCP available grades and the number of available seats can be changed between open application periods. A School Information Update form must be provided to DPI to change the available grades before the change is made.
- Schools will have the opportunity to increase their number of WPCP seats available in the OAS at the beginning of May. The school will not be able to reduce the number of WPCP available seats.

8

Since the required surety bond amount is based on the number of available seats in the ITP, it is important for the school to be aware of what changes it will be able to make to the available grades and the number of seats available after the ITP is submitted.

Schools accept MPCP and RPCP applications during the open application periods that are identified by the school in the ITP. The school can change the grades available and the number of seats available for the MPCP and RPCP between the school's open application periods for each program. However, the school will not be able to decrease the number of seats available if the school has already received an eligible application for that seat. If the school adds available MPCP or RPCP seats, it will be required to accept the applications in the waiting list order, if there is a waiting list. If the school would like to change the grades that are available for the MPCP or RPCP, it must submit a School Information Update form before the open application period begins adding the grade. The school is not required to notify the DPI for changes in the number of seats available. See the School Information Update form training (Training 3-4) for information on how to complete the form.

The school will have the opportunity to increase the number of WPCP seats available in the Online Application System, or OAS, at the beginning of May. The

school will not be able to decrease the number of WPCP seats that are available. See the WPCP Application Processing training for information on how changes can be made to WPCP seats at the beginning of May (Training 10-1).

WPCP Available Seats Example

- School identifies the following WPCP available seats in the ITP:

Available Grade	Available Seats Identified in the ITP
5 year-old kindergarten	5
1 st grade	5
2 nd grade	1
3 rd grade	1
4 th grade	1

We will now go through an example of identifying grades and available seats for the WPCP. A school new to the Choice programs identifies it will have 5-year old kindergarten through 4th grade available for WPCP applicants. WPCP applicants are generally required to meet certain prior year attendance requirements. The exception would be if a new Choice school has a governing body agreement. See the Combined Private Schools and Prior Year Attendance Bulletin available at <https://dpi.wi.gov/sms/choice-programs/bulletins> for additional information.

In our example, the school does not have a governing body agreement. One of the prior year attendance requirements WPCP applicants can meet is that the applicant is applying to 4 year-old kindergarten, 5 year-old kindergarten, 1st grade, or 9th grade. This is one of the most common prior year attendance requirements that applicants to new schools in the program meet. Since applicants to these grades will meet the prior year attendance requirement, the school identifies that it will have 5 seats available for WPCP students for 5 year-old kindergarten and 1st grade. As a reminder, each grade the school identifies as available must have at least one available seat. The school includes one available seat for the remaining grades.

WPCP Available Seats Example (cont)

- The amount of the initial surety bond will still be the available seats in the ITP regardless of the eligible applications received.

Available Grade	Available Seats Identified in the ITP	Eligible Applications Received
5 year-old kindergarten	5	8
1 st grade	5	2
2 nd grade	1	1
3 rd grade	1	1
4 th grade	1	2

10

The WPCP open application period runs from February to April. Schools must determine whether or not the applications are eligible by the beginning of May. In this example, the available seats identified in the ITP and the eligible applications received are different. The school ends up receiving 8 applications for 5-year old kindergarten, 2 applications for 1st grade, 1 application for 2nd and 3rd grade, and 2 applications for 4th grade. **The initial surety bond is based on the number of available seats in the ITP, even if the number of eligible applications the school receives is different than the number of available seats identified in the ITP.**

See the School Important Dates document at <https://dpi.wi.gov/sms/choice-programs/school-information> for the WPCP open application period and the date by which applications must be determined eligible.

WPCP Available Seats Example (cont)

- In the beginning of May, the school will be able to increase, but not decrease the number of available WPCP seats.
- A revised surety bond may be required at a later date if the expected Choice payment increases.

Available Grade	Available Seats Identified in the ITP	Eligible Applications Received
5 year-old kindergarten	5	8
1 st grade	5	2
2 nd grade	1	1
3 rd grade	1	1
4 th grade	1	2

11

At the beginning of May, the school will have the option to increase the number of available WPCP seats for each grade through a report in OAS. It will not be able to decrease the number of seats available. So, in this example, the school may choose to increase the number of seats for 5 year-old kindergarten and 4th grade since they received more applications than seats they had available in the ITP. The school would not be able to decrease the number of seats available for any grade, even though they received less eligible applications than seats they had available for several of the grades.

If the number of pupils that participate in the Choice program at the school is more than the original number of available seats, a revised surety bond may be required at a later date. We will discuss how this is determined and when the revised bond is due later in the training.

Surety Bond

- Any school that identifies they will use the surety bond option in the ITP will receive a surety bond form via email that must be used.
- If a school later decides to change from a budget to a bond, they must notify the DPI as soon as possible. The school cannot change which option they use after May 1.
- Bonds can take one or two months to obtain, so the school should begin this process as soon as possible.
- Any company that issues bonds may provide the bond. Schools can start by contacting their insurance agent to obtain the bond.

12

The ITP will require the school to identify whether it intends to use the surety bond option or the budget and cash flow report option. The DPI will send a surety bond form to the Choice administrator for any school that identifies they will use the surety bond option. The surety bond form will be partially filled in based on the information in the School's Intent to Participate form, including information such as the school name and the amount of the bond.

If a school that initially identifies it will use the budget and cash flow report option later decides to use the bond option, the school must notify the DPI as soon as possible. The DPI will then email the school the surety bond form that must be used. Since the process to obtain a surety bond can take one to two months, the DPI strongly recommends that the school does not change which option it will use after the middle of March. After May 1, the school cannot change which option it will use.

The surety bond may be provided by any company that issues bonds. A good place to start is to contact the school's insurance agent. Many insurance agents provide bonds. If your insurance agent does not provide bonds, they could refer the school to someone who does provide bonds.

Surety Bond Form (cont)

PRIVATE SCHOOL CHOICE PROGRAMS BOND

Whereas, _____ *(name of legal entity of school)*

- Legal Entity Name: This must be the legal entity name associated with the school's federal tax id number.

This screen shows the top section of the surety bond form. The legal entity name must be the name that coincides with the school's federal tax id number, or FEIN. The legal entity name included on the surety bond must exactly match the name submitted to the DPI on the W-9 form.

Surety Bond Form (cont)

Signature Section of Surety Bond Form:

(Printed Name of Surety)

(Signature of Company Officer for Surety)

(Signature of Attorney-in-fact for Surety)

These must be the signatures of individuals from the company providing the bond. Both signatures are not required.

(Signature of Authorized Individual for Principal)

(Printed Name of Authorized Individual for Principal)

(Printed Title of Authorized Individual for Principal)

This must be completed by an authorized individual from the school, such as the Choice administrator or the head of the governing board.

14

This screen shows the signature section of the bond form. The surety name and signature is for the provider of the bond. For example, this may be your insurance agent. Some organizations will have both a company officer and an attorney-in-fact sign the form. Other organizations will have one or the other. At least one of these individuals must have signed the form for it to be valid.

The surety bond will refer to the school as the “principal.” The authorized individual for the principal must be an individual from the school who is authorized to sign the bond. This is typically the school’s Choice administrator or the school’s head of the governing board. This individual must complete all three lines in the second column of the bond form signature section.

When Could the Surety Bond Be Called?

- The DPI may call upon a bond for a number of reasons including:
 - The school failed to timely file the financial audit or enrollment reports; or
 - The school failed to timely pay the DPI for any amount due.

15

The DPI may call a bond if a school fails to file the financial audit or enrollment report on a timely basis or if the school fails to pay the DPI any amount due on a timely basis. There are several reasons that a school may owe the DPI. Since schools participating in the Choice programs are paid based on unaudited pupil counts, a school may owe the DPI for students that were originally counted by the school that were later determined not eligible. Another example of a reason that a school may owe the DPI is if the school is required to repay its reserve balance.

Generally, the DPI will send a certification letter indicating if any amount is owed to the DPI. The letter will indicate if the amount will be netted from a future Choice payment or if the amount is owed within a certain time period. If a school is receiving Choice payments and is in compliance with program requirements, the DPI will use this process for any amounts that are owed to the DPI. If a school is not in compliance with program requirements, including failing to pay amounts owed on a timely basis, the DPI may call the surety bond to collect an amount that is owed.

Surety Bond Continued Annual Requirement

- If a school chooses the surety bond option, it must annually provide a surety bond by May 1 until it provides all of the following:
 - A financial audit prepared in accordance with generally accepted accounting principles (GAAP) that does not contain any indicators that the school is not financially viable.
 - Evidence of sound fiscal and internal control practices for the school year in the financial audit and for the subsequent school year.
- DPI will notify schools when they have met the requirements to no longer provide a bond.

16

A school that chooses the surety bond option must annually provide a bond to the DPI by May 1 prior to each school year until certain requirements are met. These requirements are as follows:

First, the school must provide a financial audit prepared in accordance with Generally Accepted Accounting Principles, or GAAP, that does not contain any indicators that the private school is not financially viable. This financial audit must be at the legal entity level.

Second, the school must provide evidence of sound fiscal and internal control practices for the school year in the financial audit and the subsequent school year. As a result, schools choosing the surety bond option will be required to provide a surety bond for a minimum of two school years.

For example, a school that is a first time participant in the Choice programs chooses the surety bond option. The financial audit for year 1 will be due by October 15th of the second school year. If that financial audit did not include any indicators of non financial viability, the DPI would then review the fiscal and internal control practices of the school to ensure it also did not include any indicators of non financial viability for the first or second school year. If the school did not have any indicators of non-financial viability, the school would not be required to provide a bond

beginning with the third school year.

Financial Audit

- The financial audit to remove the bond must meet the following requirements:
 - Be at the legal entity level.
 - Include two-year comparative financial statements that include the audit of the full-year financial information for both school years.
- The modified financial audit will not be sufficient to remove the surety bond requirement.

17

The financial audit that is required to remove the bond must be prepared at the legal entity level. Organizations are considered the same legal entity if they have the same federal tax id number and the organizations are not separately set up with the Department of Financial Institutions.

The financial audit must also include two-year comparative financial statements that include the audit of the full-year financial information for both school years. This means all of the financial statements, including the Statement of Financial Position, Statement of Activities, and Statement of Cash Flows, must include the audited financial information for both years.

Schools that are participating in the Choice Programs have the option to provide a modified financial audit in certain circumstances. The modified financial audit is a limited financial audit. As a result, the financial audit for removing the bond option cannot be a modified financial audit. Additional information on the financial audit, including the modified financial audit option, is available in the Training 5 series. The DPI also has two bulletins available at <https://dpi.wi.gov/sms/choice-programs/bulletins> that explain the financial audit. They are the Financial Audit and PSCP/SNSP Reserve Balance Bulletin and the PSCP Eligible Education Expenses Bulletin.

Examples of Non Financially Viable Indicators

- The financial audit opinion contains an emphasis of matter or an expression of the auditor's doubt as to the school's ability to continue.
- Either year in the financial audit has any of the following:
 - Total assets are less than total liabilities.
 - Current assets are less than current liabilities.
 - The change in net assets is negative unless the alternative option is used.

18

This slide includes some examples of non-financial viability indicators. If the school had any of these indicators, the school would be required to continue to provide a surety bond. The first indicator is that the financial audit contained an emphasis of matter or an expression of the auditor's doubt as to the school's ability to continue. This would mean that the auditor has determined the school may not continue to be in operation for the next year.

Another indicator is the school's total assets are less than the school's total liabilities for either year in the financial audit.

The next indicator is that the school's current assets are less than the school's current liabilities for either year in the financial audit. Current assets include cash, short term investments, and receivables expected to be received in the next year. Current liabilities include payables and debt that the school must pay in the next year.

Finally, the change in net assets being negative in either year would also be an indicator. This would mean that the Statement of Activities reflects the school's expenses exceed the amount of revenue the school received for the year. There is an alternative option for this factor. If the change in net assets is negative \$25,000 or greater, the school can still meet the requirement if both the net asset balance and net current obligation are greater than \$50,000 in both years.

Examples of Non Financially Viable Indicators (cont)

- The school failed to make payments to vendors as required per written agreement or, if there is no agreement, within 90 days of invoice or payment request.
- The school has past due amounts with government agencies, including payment of employee withholdings, even if the school has entered into a payment plan with the government agency.
- The school failed to pay employees as required.

19

In order to be financially viable, the school must pay all amounts as they come due. As a result, the following are also indicators that a school is not financially viable:

- The school failed to make payments to vendors as required per written agreement or, if there is no agreement, within 90 days of invoice or payment request. This is an indicator even if there is a payment plan in place.
- The school has past due amounts with government agencies, including payment of employee withholdings, even if the school has entered into a payment plan with the government agency.
- The school failed to pay employees as required. Schools participating in the Choice programs are required to have written agreements with all employees and pay employees based on those agreements. Additionally, the school must provide employees with the dates the employees will be paid. There must not be more than 31 days between pay dates. If the school fails to pay employees the full amount owed on each pay date or there are more than 31 days between pay dates, these would also be indicators of non financial viability.

Surety Bond Changes

- If the school's actual 3rd Friday in September pupil count is higher than the number of seats available in the ITP, the following will occur:
 - The total expected Choice payments based on the 3rd Friday in September Pupil Count Reports will be compared to the total expected Choice payments based on the available seats in the ITP.
 - If the difference between the total expected payment amounts is \$50,000 or more, a revised bond is required.

20

The DPI will review the school's 3rd Friday in September Pupil Count Reports. If the school's actual pupil count is higher than the number of seats available in the ITP, a revised surety bond may be required. In order to determine if a revised surety bond is required, calculate the total expected Choice payments based on the 3rd Friday in September Pupil Count Reports. If the school's expected Choice payments based on the 3rd Friday in September Pupil Count Report are \$50,000 or more than the expected Choice payments based on the ITP available seats, a revised bond is required.

Surety Bond Changes (cont)

- If a revised bond is required, it must meet the following:
 - The revised bond is due by the first weekday in November.
 - The revised bond amount will be 25% of the total expected payment based on the 3rd Friday in September pupil count and the submitted Summer School Count Report, if applicable.

21

If a revised bond is required, it must be provided to the DPI by the first weekday in November. The amount of the revised bond must be 25% of the total expected payment based on the 3rd Friday in September pupil count and the submitted Summer School Count Report, if the school provided Choice summer school. Typically, the bond provider will issue a bond rider rather than a new bond. The bond rider adjusts the surety bond amount.

Surety Bond Changes (cont)

- The surety bond amount may not be reduced if the total expected payment based on the 3rd Friday in September Pupil Count Reports is less than the total expected payment based on the ITP.
- The surety bond is not modified for any changes in the 2nd Friday in January pupil counts.

22

The bond amount cannot be revised if the school's actual pupil count is lower than the number of available seats in the ITP. This would include a decrease in the number of pupils that were counted on the 3rd Friday in September Pupil Count Report or the 2nd Friday in January Pupil Count Report.

Submission of the Bond or the Budget

- The surety bond and budget can either be:
 - Emailed to dpichoicedauditreports@dpi.wi.gov.
 - Mailed or delivered to the DPI.
- The email box has a size limit of 15 mb. Schools sometimes have technical difficulties with emailing so the DPI strongly recommends not waiting until the last day to send the required information. The budget includes multiple required attachments, which also need to be sent.

23

The school can email or mail the bond form or the budget and cash flow report, with all the required attachments. If the information is emailed, it must be sent to dpichoicedauditreports@dpi.wi.gov. The size limit for individual emails to this box is 15 mb. Please be aware that schools sometimes have technical difficulty when emailing to this box, so the DPI strongly recommends that the school does not wait until the last day to email the required information. This is especially important for the budget since the budget requirement includes multiple required attachments.

The school can also mail or deliver the required information. If the information is mailed, it must be sent to the following address. All information sent via the United States Postal Services (USPS) must be sent using this mailing address.

Wisconsin Department of Public Instruction
Attn: Choice School Finance Auditor
Private School Choice Programs
PO Box 7841
Madison, WI 53707-7841

If the information is delivered, it can be delivered to the following address. The USPS does not directly deliver documents to the DPI, so this address should not be used when using the USPS.

Wisconsin Department of Public Instruction

Attn: Choice School Finance Auditor
Private School Choice Programs
125 South Webster Street
Madison, WI 53703

Alternatively, schools can submit the budget information using Kiteworks. Kiteworks is a secure content communication platform. The DPI will create a folder in Kiteworks for each Choice administrator where the school can upload its budget and related attachments. The Choice administrator will receive an email from sft@dpi.wi.gov that will indicate that DPI has given the administrator secure access to files in the folder. The Choice administrator may want to add the sft@dpi.wi.gov email address to their safe sender and/or contact list, depending on the email product, to ensure emails from this address are not routed to the spam, junk, or promotions email folders.

Knowledge Check 1

- The expected payment based on the ITP was \$100,000, so the originally required bond was \$25,000. Based on the actual 3rd Friday in September pupil count, the expected Choice payment is \$150,000, which would result in a required bond amount of \$37,500. Which of the following is true?
 - a. The school is required to obtain a revised bond because the expected Choice payment amount increased by \$50,000.
 - b. The school is not required to obtain a revised bond because the required bond only increased by \$12,500, which is less than \$50,000.

24

The correct answer is a. The originally expected payment amount based on the ITP of \$100,000 is compared to the expected payment amount based on the actual 3rd Friday in September pupil count, which was \$150,000. Since the difference between these two amounts is \$50,000, a revised bond is required. The two amounts that are compared are not the bond amount.

Knowledge Check 2

True or False-If the school's actual 3rd Friday in September pupil count is less than the expected number of pupils in the ITP, the school can update the bond for the lower bond amount.

25

The answer is False. The school cannot provide a bond for a lower amount than what was originally in the ITP, even if the school's actual 3rd Friday in September pupil count is less than the expected payment amount in the ITP.

Knowledge Check 3

A school new to the Choice programs chooses to meet the budget and cash flow requirement. The school and the church have the same federal tax id number. What financial information (balances, revenues, expenses, etc) needs to be included in the budget?

- a. The school's financial information only.
- b. The church's financial information only.
- c. The school's and the church's financial information.

26

The correct answer is c. If the school chooses the budget and cash flow report option, it must include the financial information for the entire legal entity of the school. In this case, that would include the school's and church's financial information.

Questions

Website: <http://dpi.wi.gov/sms/choice-programs>

Email: dpichoicedauditreports@dpi.wi.gov

Phone: 1-888-245-2732 ext. 3



27

If you have any questions about the information discussed in this training, please see the Private School Choice Programs homepage. The left menu bar of the Private School Choice Programs homepage has resources for both schools and auditors.

Choice schools may also contact the Choice team at the email on the screen, or call the toll-free number at 1-888-245-2732, extension 3.