Private School Choice Programs
Fiscal Management Training

Cover Page & Schedule 1:
General Information

School Finance Auditors
Parental Education Options
2023-24 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 is based on 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 entering 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 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 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 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 at the live Q&A sessions or email them to us at dpichoiceauditreports@dpi.wi.gov.

Private School Choice Programs

MPCP
- Milwaukee Parental Choice Program (MPCP)
- Students residing in the City of Milwaukee

RPCP
- Racine Parental Choice Program (RPCP)
- Students residing in the Racine Unified School District

WPCP
- Wisconsin Parental Choice Program (WPCP)
- Students residing in Wisconsin outside the City of Milwaukee and the Racine Unified School District

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There are 3 Private School Choice Programs in Wisconsin. Schools can choose to participate in 1, 2, or all 3 of the programs. Participation in any of the programs 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 stated on the application.

DPI Budget & Cash Flow Report

- New schools must use the DPI Budget & Cash Flow Report for their August 1st submission.
- The budget must be completed using Microsoft Excel.
- Do not use Google Sheets or save the file to Google Sheets prior to downloading it to your computer.
- No formatting changes may be made to the budget.
- Do not change headers, footers, or how the document is printed (the print area or page set up).

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New schools must submit their budget by August 1st using DPI's Budget & Cash Flow Report.

Schools cannot use their own budget document if they are submitting the budget to DPI to meet the new school budget requirement.

When completing the budget, do not update the budget using Google Sheets or first save the budget in Google Sheets before downloading it to your computer.

No formatting changes may be made to the budget.

Lastly, do not change headers, footers, or the document's print settings.

DPI Budget & Cash Flow Report (cont)

- There is an instructions tab 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 tab labeled "Instructions". In addition, each schedule in the budget also has its own set of instructions. These instructions are to help the person preparing the budget.

Also, 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 of the school consists of educational programming for K thru 8th grades and a church, all of the church's and the K thru 8th grade's educational programming's 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 they are not separately set up with Department of Financial Institutions

Budget Requirements

- 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).
- Budget is due by August 1.

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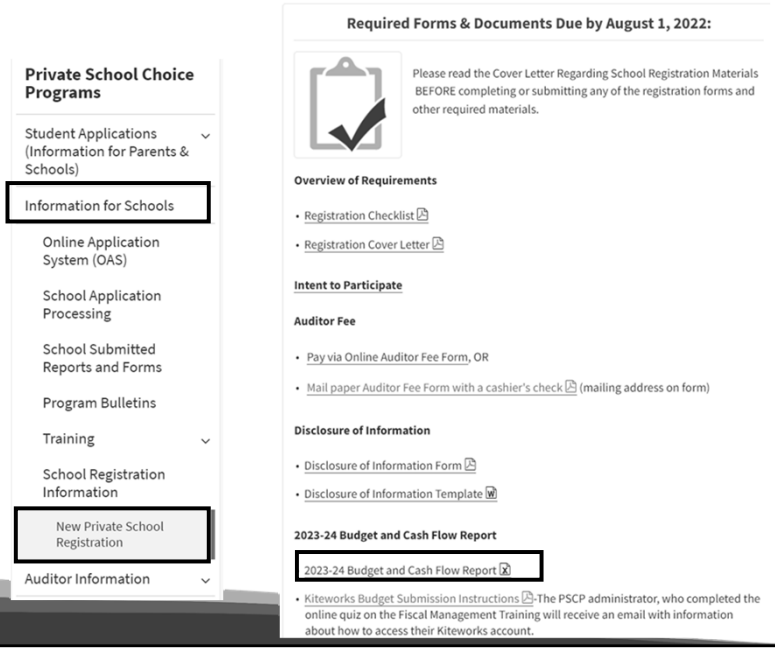
The beginning part of this training will explain how to complete each schedule of the budget. The beginning schedules feed into Schedules 8, 9, and 12-1. The later training videos, will discuss these schedules and what you should be looking at to determine whether the school meets the Choice requirements.

In addition, the school's submitted budget must show that the school:
1. Has a positive cash balance in every month.
2. The school does <u>not</u> have an operating deficit.
3. The school has sufficient contingency funding that is available if the school's enrollment is lower than expected.

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

Downloading the Budget



"New Private School" Registration Information Webpage:

https://dpi.wi.gov/parental-education-options/choice-programs/school-registration/new-schools

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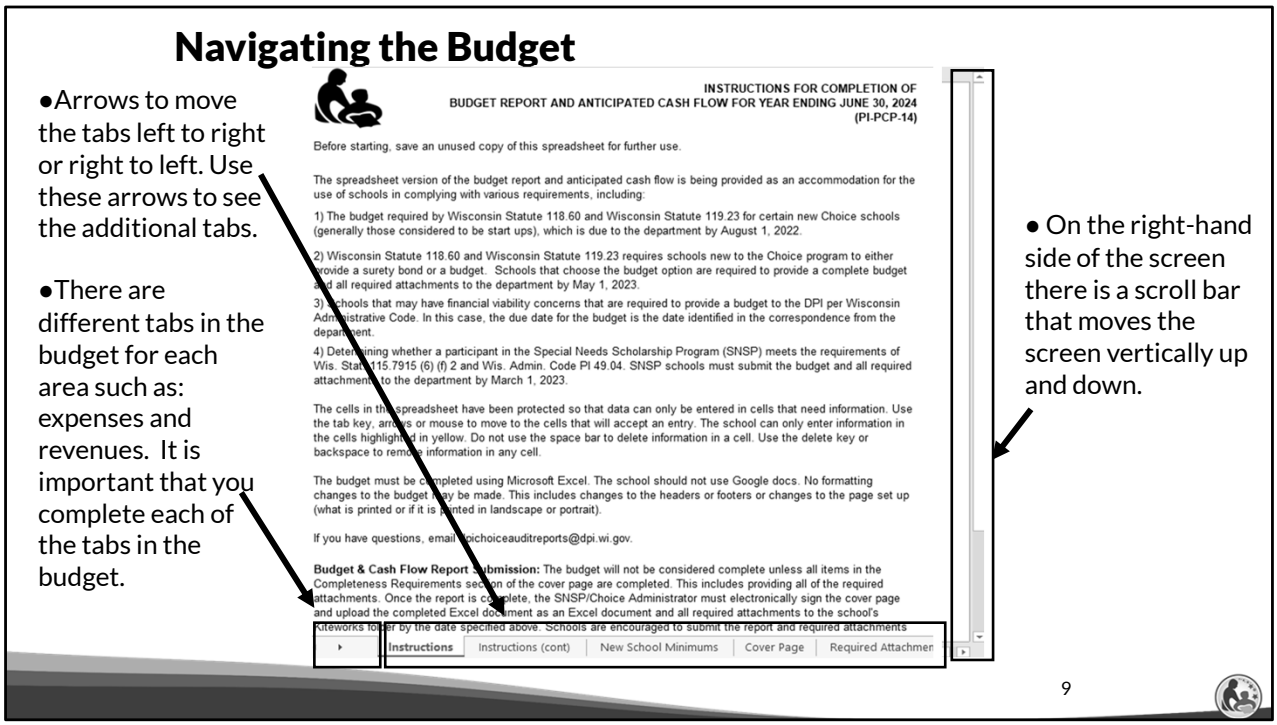
Lets start off by downloading the budget. Please enter the following web address on the right hand side of the slide in your web browser. This will direct you to the New Private School Registration Information webpage.

If you prefer not to enter this link in your web browser then go to the Parental Education Option Home Page. On the left hand side of the Screen click “Information for Schools” and then click “School Registration Information” and then go to “New Private School Registration.”



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

The first red box on the bottom left of the screen indicates where the arrows are located that 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 shot 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 each of the tabs in the budget.

The 3rd red box on the right hand side of this screen shot 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 *Must match entity name associated with the school's Federal Tax ID*

School Name	School City

Place an "X" next to all programs the school will participate in during the 2023-24 school year. *This must match the school's Intent to Participate form (ITP). Note the SNSP requires a different ITP from the other programs.*

	Milwaukee Parental Choice Program (MPCP)		Wisconsin Parental Choice Program (WPCP or Statewide)
	Racine Parental Choice Program (RPCP)		Special Needs Scholarship Program (SNSP)

II. REASON COMPLETING BUDGET

Place an "X" next to the reason(s) the school is completing this budget.

	Budget due by August 1, 2022 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 it's first year of participation.
	Budget due by May 1, 2023 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 it's first year of participation.
	Continuing MPCP, RPCP, or WPCP responding to a financial viability request from the department.
	SNSP required financial information for schools that DID NOT participate in SNSP, MPCP, RPCP, or WPCP in both 2021-22 AND 2022-23.
	SNSP required financial information for schools that PARTICIPATED in SNSP, MPCP, RPCP, or WPCP in both 2021-22 AND 2022-23.

- Check the first box in Section II to indicate the budget is being completed to meet the Aug 1, 2022 budget requirement.

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This is a screen shot of the budget's cover page.

In Section I of this Schedule, the school should enter the name of the legal entity of the school, which may be different than the school's name.

Then, the school must 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

- 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 2023-24 SCHOOL YEAR.

1	The budget is **received** 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.	ERROR(S) IDENTIFIED!
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 identifies the items the school must meet for the budget submission to be considered complete.

The budget must be provided no later than the due date. The budget must be the final school version, it cannot be a draft.

It must be signed by the Choice administrator. The budget cannot have any errors on the Error Report. If the cover page indicates "ERROR(S) INDENTIFIED!", review the Error Report to determine what errors are in the budget. We will go through the error report shortly.

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

IV. SIGNATURE

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.

For new schools participating in the MPCP, RPCP, or WPCP for the 2023-24 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 2023-24 school year.

Electronic Signature of Choice/SNSP Administrator *The Administrator must type his/her name below.*	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

BUDGET WILL NOT BE CONSIDERED COMPLETE WITHOUT ALL REQUIRED DOCUMENTS WITH A "YES" IN COLMUMN B OF THE REQUIRED ATTACHMENTS PAGE

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This is a screen shot of the lower part of the cover page pertaining to Sections IV and V.

The Choice administrator 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 into the budget for the example school (Holy Love School). You will then upload this example budget into the Fiscal Management Training quiz.

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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 throughout the trainings into the budget for the example school called Holy Love. 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 on the lower part of your screen titled Cover Page.

Next, please 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 are ready to proceed, resume the training.

Cover Page

I. SCHOOL INFORMATION

Name of Legal Entity of School *Must match entity name associated with the school's Federal Tax ID*

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 2023-24 school year. *This must match the school's Intent to Participate form (ITP). Note the SNSP requires a different ITP from the other programs.*

X	Milwaukee Parental Choice Program (MPCP)	X	Wisconsin Parental Choice Program (WPCP or Statewide)
	Racine Parental Choice Program (RPCP)		Special Needs Scholarship Program (SNSP)

II. REASON COMPLETING BUDGET

Place an "X" next to the reason(s) the school is completing this budget.

X	Budget due by August 1, 2022 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 it's first year of participation.
	Budget due by May 1, 2023 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 it's first year of participation.
	Continuing MPCP, RPCP, or WPCP responding to a financial viability request from the department.
	SNSP required financial information for schools that DID NOT participate in SNSP, MPCP, RPCP, or WPCP in both 2021-22 AND 2022-23.
	SNSP required financial information for schools that PARTICIPATED in SNSP, MPCP, RPCP, or WPCP in both 2021-22 AND 2022-23.

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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.

Also, you will need to check the first box in Section II that indicates you are completing the 'Budget due by August 1', this is similar to what you see on the screen.

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 are not accurate until the budget has been completed.

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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 of the required attachments until the budget has been fully completed. In addition, the budget is also not complete unless all of the required attachments are submitted with the budget.

Budget - Required Attachments Tab

GENERAL ATTACHMENTS

Line	A Attachment Description	B Document Required
1	Current balance sheet for the legal entity of the school dated no earlier than two months before the due date of the budget.	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, 2022 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 2021-22 financial audit (not a modified financial audit) at the legal entity level by October 15, 2022, this balance sheet is not required.	YES
5	Income statement from July 1, 2021 to June 30, 2022 for the legal entity of school. If the school is a current participant in the MPCP RPCP, WPCP, or SNSP and submitted a standard 2021-22 financial audit (not a modified financial audit) at the legal entity level by October 15, 2022, this income statement is not required.	YES
6	Classroom configurations by classroom that indicates the number of students and their grade(s), number of teachers, and number of teacher's aides in each classroom.	NO
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	YES
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
9		
10	Rental agreement for all rented locations on Schedule 5-3. If a rental 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.	YES
11		
12	New Private Schools as defined by Wis. Stat. 118.60 and 119.23 or schools that were not operating as a school in the previous school year: All written agreements for contributions from individuals or unrelated organizations, non-government grants, or fundraising on Schedule 4-2, Lines 1-18 above $1,000. The written agreement must include the following: a) who will provide the funds, b) that the funds will be provided to the school, c) the amount that will be provided, d) when the funds will be provided, and e) an indication that the amounts do not need to be paid back. All Other Schools: All written agreements for contributions from individuals or unrelated organizations, non-government grants, or fundraising on Schedule 4-2, Lines 1-18 with a Yes in Column F that are at or above the threshold described at the top of Schedule 4-2.	YES

- The required attachments will be identified with a "Yes" and will be green.

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

A "Yes" will appear in green in this tab for any of the attachments that the school must submit.

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

General Financial Related Attachments

June 30, 2022 balance sheet for the legal entity of the school.

Income statement from July 1, 2021 to June 30, 2022 for the legal entity of the school.

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.

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All new schools submitting the August 1 budget must submit financial related attachments.

The school must submit a balance sheet dated June 30, 2022 for the legal entity of the school.

The school must also submit the income statement for the period from July 1, 2021 to June 30, 2022 for the legal entity of the school.

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, 2022.

Please note these financial statements must include all the legal entity's financial information. So, 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 the cash and investment bank statements must be submitted for the church and school.

Budget Error Report

	Line	Item	Result
		COVER PAGE	
[?]	1	Cover page completed	ERROR
[?]	2	The school must indicate the reason the budget is being completed	OK
[?]	3	The school must revise the reasons the budget is being completed	OK
		SCHEDULE 2-1, 2-2, AND 2-3	
[?]	4	Prelim, 3rd Fri Sept, and/or 2nd Fri Sept Choice and SNSP enrollment is more than the all pupil enrollment	OK
[?]	5	The all pupil enrollment counts must be included for all count dates (Prelim, 3rd Fri Sept & 2nd Fri Jan)	OK
[?]	6	The Choice pupil enrollment counts must be included for all count dates (Prelim, 3rd Fri Sept & 2nd Fri Jan)	OK
[?]	7	Choice pupils by program does not equal the total Choice pupils count	OK
[?]	8	The SNSP pupil enrollment counts must be included for all count dates (Prelim, 3rd Fri Sept & 2nd Fri Jan)	OK
[?]	9	Planned outreach activities totaling 87.5 hours must be included on Schedule 2-3	OK
		SCHEDULE 3	
[?]	10	Month of hire is not completed	OK
[?]	11	An explanation of who is included in Other Employees is not entered	OK
[?]	12	One or more explanations regarding supplies & utilities have not been entered	OK
[?]	13	One or more provider names have not been provided	OK
[?]	14	Expenses must be included for an auditor	OK
[?]	15	The school has indicated a contractor will provide transportation but no transportation costs are included	OK
[?]	16	The salaries eligible education expenses and primarily SNSP expense salaries are more than the total salaries	OK
[?]	17	Sch 3-1 and/or Sch 3-2 include SNSP expenses but the school isn't participating in SNSP	OK
[?]	18	The prepaid balance on Schedule 3-3 is less than the DPI auditor fee as of 6/30/23 or 6/30/24	OK
[?]	19	Expenses must be included for a student information system	OK
[?]	20	The cash payments section in Schedules 3-1, 3-2, and/or 3-3 are not completed	OK
[?]	21	The amount of eligible education expenses must be completed in Schedules 3-1, 3-2, and/or 3-3	OK
[?]	22	The ending accounts payable balance cannot be negative in Schedules 3-1, 3-2, and/or 3-3	OK

- The school will see an error if certain items are missing or incomplete.
- The error report does **not** check for every item that can be incomplete or incorrect.
- Errors within each schedule will be discussed during the training on that schedule.

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This is a screen shot of the Error Report Tab in the budget.

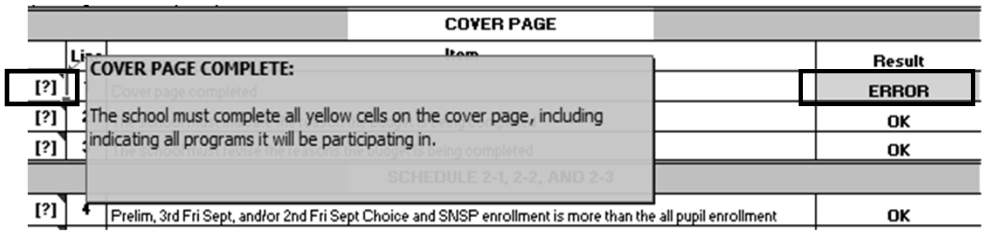
The school will see an error if certain items are missing from the budget. However, the error report does not check for every possible situation that would result in the budget not being complete or correct. We will discuss potential errors throughout this training.

When you submit your budget, the results column on the right must have "OK" in all the rows.

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 dpichoiceauditreports@dpi.wi.gov and explain which error you are trying to resolve.



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Next, this is a close up screen shot of the same 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.

Lastly, if you are not able to resolve the error, email a copy of your budget to dpichoiceauditreports@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 needs to 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 needs to 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.

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 is a screen shot of the top part of Schedule 1.

Please note the red box on the right hand 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 slide, 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 is 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.

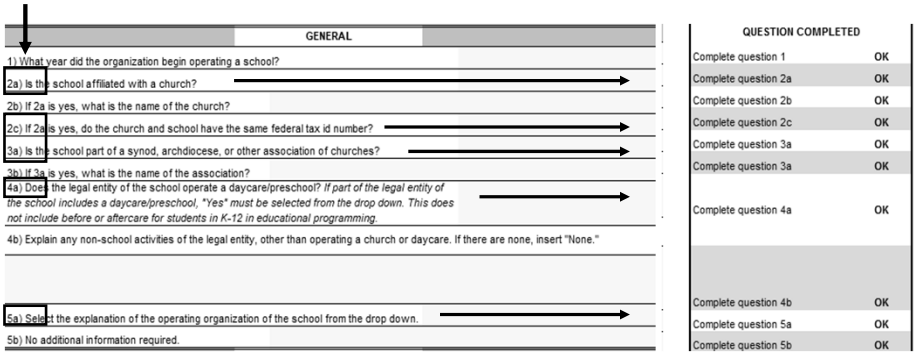
This line item is **not** for disclosing mortgages and loans that are in good standing.

However, the school must identify mortgages or loans that are past due, not in compliance with any debt requirements or covenants, or 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	QUESTION COMPLETED	
1) What year did the organization begin operating a school?	Complete question 1	OK
2a) Is the school affiliated with a church?	Complete question 2a	OK
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	OK
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	OK
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	OK
5a) Select the explanation of the operating organization of the school from the drop down.	Complete question 5a	OK
5b) No additional information required.	Complete question 5b	OK

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

There are blue arrows that show the approximate location of where the drop down list is located. In order 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, then 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

7a) Place an X next to each type of transportation the school will provide (check all that apply):

	To and from school		Extra-curricular activities		Daycare/church
	No transportation will be provided		Field Trips		Other (Explain Below)

7b) If the school is providing transportation, how will it be provided (check all that apply):

	School provides own transportation		School district provides and charges the school
	School district provides free of charge		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).

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The next part of Schedule 1 is labeled Transportation.

In questions 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 school provide food (check all that apply)?

☐ School breakfast, lunch, or milk	☐ The school will not provide food	☐ Other (Explain Below)
☐ Daycare breakfast, lunch, milk or snack	☐ Food for church	

8b) How will the food service be provided (check all that apply)?

☐ School district provides free of charge	☐ 3rd party contracted by school	☐ School provides itself
☐ School district provides at a cost	☐ 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 3rd party vendor and the students pay the vendor directly, select, "3rd party paid for directly by pupils."
- When students pay the 3rd party vendor directly, the food costs and revenues are not included in the budget.

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Question 8a addresses what type of food service will be provided and question 8b then asks how the food service will be provided.

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

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

Schedule 1: Budget Questionnaire

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

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

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

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Continuing, if the organization is providing its own food services, then complete columns B and C for lines 8d through 8f.

However, if a contractor is providing food service for the school, then complete columns B, C, and also column 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 then 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 K through 12th grade educational programming students that will receive meals each day. If a food contractor or the school provides food that is not for K through 12th 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 Type	B Total Cost	C Eligible Education Expenses
8h)	Other Contracted Food Costs		
8i)	Other Non-Payroll Food Service Costs		

- If the organization has a contracted vendor providing non-payroll food costs other than the cost for K4-12th grade lunch, breakfast, or milk we previously entered, then the total cost for the legal entity should be entered in Line 8h.
  - 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.

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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 above. 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 Type	B Total Cost	C 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 school will receive an error. If there are no other food service costs, insert a 0 in Columns B and C.

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Continuing, 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.

Further, if question 8b indicates the school is: providing food themselves, contracting for food service, or paying for food from a district, then line 8i must be completed or the school 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 supplies costs related to 8i, then insert 0 in columns B and C.

Class Activity – Schedule 1

- Next, go to the tab labeled Schedule 1 . In the top part of this Schedule enter 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.

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In this next activity, please enter the information on this slide into the "General" section of Schedule 1. Pause the presentation until you have input the information based on this slide.

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? *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.*		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 are also told that the school is affiliated with the church so 2a was marked Yes.

The name of the Church is Holy Love and Holy Love is the operating organization 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 and 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 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 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 123 lunches, 20 breakfasts, and 123 milks through a contractor. They are provided 180 days of the year.
  - The school's food contractor charges $3.75 per lunch, $2.35 per breakfast, and $0.20 per milk.
  - The school also contracts for lunch for the daycare which costs $60,000.

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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):

X	To and from school		Extra-curricular activities		Daycare/church
	No transportation will be provided	X	Field Trips		Other (Explain Below)

7b) If the legal entity of the school is providing transportation, how will it be provided (check all that apply):

	School provides own transportation		School district provides and charges the school
X	School district provides free of charge	X	Contracted from other third party

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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.

Then, Holy Love has to 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)?

X	School breakfast, lunch, or milk		The school will not provide food		Other (Explain Below)
X	Daycare breakfast, lunch, milk or snack		Food for church		

8b) How will the food service be provided (check all that apply)?

	School district provides free of charge	X	3rd party contracted by school		School provides itself
	School district provides at a cost		3rd party paid for directly by pupils		

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

	A Type	B Number Served Per Day	C Number of Days Food Served	D Contractor Cost Per Meal or Milk
8d)	School Lunch	123	180	3.75
8e)	School Breakfast	20	180	2.35
8f)	School Milk	123	180	0.20

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	60,000	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

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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 3rd 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 $60,000 is recorded in column B but 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 supplies 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)
- Report Cards, Student Information System, and WISEdata (Training 4-1)

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

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

Questions?

Auditors for the Choice Program

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Budget questions should be sent to:
dpichoiceauditreports@dpi.wi.gov

General program questions should be sent to:
privateschoolchoice@dpi.wi.gov

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The contact information for each of the Choice program auditors is listed on the screen. Questions on this training, including questions on the budget and cash flow report, should be directed to dpichoiceauditreports@dpi.wi.gov, rather than a specific auditor. This mailbox is monitored by all of the Choice program auditors.

If you have general Choice program questions, they should be directed to the Choice program consultants at privateschoolchoice@dpi.wi.gov.