## DRAFT Private School Choice Programs (PSCP) Reserve Balance for Modified Financial Audits Year Ending June 30, 2024

	NI	Year Ending June 30, 2024  ET ELIGIBLE EDUCATION EXPENSES FOR ALL PUPILS		
	INI	A	В	Description of How Field
Line		Line Description	Amount	was Determined (Optional)
1	Salaries			
2	Payroll Related Taxes and Benefits			
3	Utilities			
4	Supplies			
5	Rental Costs for Buildings or Land			
6	Insurance			
7	Services & Contractor Expenses			
8	Interest Expense			
9	Depreciation Expense			
10	Other Eligible Expenses			
11	Eligible Education Expenses for La	nd		
12	Less: Eligible Education Expenses	Primarily for SNSP Pupils	-	
13	Less: Eligible Education Expenses	on SNSP Statements of Actual Cost	-	
14	Eligible Education Expenses		\$ -	
15	Government Assistance Excluding	Forgiven PPP Loans		
16	Fundraising Revenue			
17	Insurance Proceeds			
18	Less: Total Offsetting Revenue		\$ -	
19	Adjustments to Prior Year Net Eligit	ole Education Expenses		
20	Net Eligible Education Expenses for	or All Pupils	\$ -	
		PERCENTAGE OF PUPILS PARTICIPATING IN PSCP		
21	PSCP Pupil Average Full-Time Equiv	alent 3rd Friday Sept & 2nd Friday Jan Average FTE	-	
22	All Pupil Average Full-Time Equivaler	nt 3rd Friday Sept & 2nd Friday Jan Average FTE	-	
23	Percentage of Pupils Participating	in PSCP	0.00%	
		PSCP RESERVE BALANCE		
24	2023-24 PSCP Revenue		-	
25	2023 Summer School PSCP Rever	nue	-	
26	Total 2023-24 PSCP Revenue		\$ -	
27		s for PSCP Pupils Line 20 times Line 23	-	
28	Add: June 30, 2023 PSCP Reserve B		-	
29	Less: Repayment of June 30, 2023 P		-	
30	June 30, 2024 PSCP Reserve Balan	ice	\$ -	
31	Plan for PSCP Reserve Required		Not Required	
		REQUIRED CASH AND INVESTMENT BALANCE		
32	June 30, 2024 PSCP Reserve Balance		-	
33	June 30, 2024 SNSP Reserve Balance		-	
34	Less: Remaining Depreciation on Fixe			
35	Less: Land Purchases that have not B		\$ -	
36	Required Cash and Investment Bal		<u> </u>	i
		INELIGIBLE EXPENSES IDENTIFICATION  Contributed items		
	If the legal entity of the school does	Daycare/Preschool expenses		
	not have the expense, insert N/A. If the legal entity of the school has the	Bad debt expense		
37	expense and has excluded it from	Church expenses		
	eligible expenses, place a X next to the expense.	Scholarship awards & other financial support		
	ше ехрепзе.	School district partnership expenses		
		Other Items (Not Part of Submitted Financial Audit)		
38	Type of Financial Audit		Modified	
39	Firm Auditing Financial Audit			
39	Tilli Additing Finalicial Addit			
40		etter for the 2023-24 financial audit? If yes, submit with audit		
	unless the school is in its first year of	participation in the Choice program and SNSP.		

41	Did the management letter identify any additional items not included in the previous school year's letter? If specific <b>uncorrected</b> audit adjustments are identified in the current year letter, indicate "Yes".	N/A
42	Audit Report Type Auditor should contact DPI in advance of submitting an audit opinion that is an Adverse or Disclaimer of an audit opinion.	
43	Does the audit opinion indicate the prior period was audited by a different auditor? This option may only be used in limited circumstances. If considering this option, contact DPI in advance of the financial audit submission to confirm the option may be used.	
44	Was the audit report qualified due to fixed assets being excluded from the Statement of Financial Position?	
45	Did the auditor identify going concern related issues for the school (in notes or opinion)?	
46	Was the audit opinion qualified for a reason other than fixed assets being excluded or going concern related items?	
47	Were there any prior period adjustments, excluding reclassification changes? If so, explain adjustments in the notes.	
48	Were there any significant unusual transactions as defined under AICPA SAS No. 122 AU-C §240.11, other than PPP loans, EANS funds, or other COVID funding identified in the PSCP/SNSP Covid Funding Bulletin? If so, explain in the notes.	
49	Indicate the number/letter of the note(s) that describe the prior period adjustments, going concern items and/or significant unusual transactions.	
50	Is the financial audit at the legal entity level?	
51	If the financial audit is not at the legal entity level, how is this identified in the audit opinion?	
52	Did the school have any EANS or payroll tax credits identified in the COVID Funding Bulletin that were related to the 2023-24 school year? If yes, how were they recorded in the financial statements?	
53	What is the amount of EANS or payroll tax credits identified in the COVID Funding Bulletin that were related to 2023-24 school year and recorded in revenue on the financial statements?	-
54	Is the cash and investment balance in the Statement of Financial Position less than the required cash & investment balance on Line 36?	N/A
55	School New to Choice	
	Financial Viability Factors (Not Part of Submitted Financial Audit)	
56	School was required to provide new school surety bond in 2023-24.	
57	Is the June 30, 2024 Net Asset Balance on the Statement of Financial Position (SFP) negative?	
58	Are the June 30, 2024 current assets on the SFP less than June 30, 2024 current liabilities on the SFP?	
59	Is the Change in Net Assets on the Statement of Activities less than negative \$25,000 as of June 30, 2024 AND June 30, 2023?	
60	Required Minimum Financial Viability Risk Based on Financial Audit Indicators This is used in the 2023-24 Fiscal & Internal Control Practices Report. The auditor must also consider the other factors in the Financial Viability Risk Assessment in determining the minimum required risk.	High

DRAFT Special Needs Scholarship Program (SNSP) Reserve Balance for Modified Financial Audits

Year Ending June 30, 2024

	Year Ending June 30, 2024			
	NET ELIGIBLE EDUCATION EXPENSES PRIMARILY FOR SNSP PUPILS			
Line	A Line Description	B Amount	C Matches PSCP	C Description of How Field was Determined (Optional)
1	Eligible Education Expenses Primarily for SNSP Pupils			
2	Government Assistance for Expenses in Line 1 Excluding Forgiven Paycheck Protection Program (PPP) Loans			
3	Fundraising Revenue for Expenses in Line 1			
4	Insurance Proceeds for Expenses in Line 1			
5	Less: Total Offsetting Revenue for Expenses in Line 1	\$ -		
6	Adjustments to Prior Year Net Eligible Education Expenses Primarily for SNSP Pupils			
7	Net Eligible Education Expenses Primarily for SNSP Pupils	\$ -		
	NET ELIGIBLE EDUCATION EXPENSES ON SNSP STATEMENTS OF ACTUAL COST			
	v amounts changed from the school's final Statements of Actual Cost, provide the pupil schedule as the financial audit. The school must then submit revised Statements of Actual Cost for any pupils with changes and supporting documentation for amounts that changed by 10/15/24.			
8	Cost from Invoices			
9	Allocated Salary & Benefits Costs			
10	Less: Offsetting Government Assistance Revenue Excluding Forgiven PPP Loans			
11	Net Eligible Education Expenses on SNSP Statements of Actual Cost	\$ -		
	NET ELIGIBLE EDUCATION EXPENSES FOR ALL PUPILS			
12	Salaries		N/A	
13	Payroll Related Taxes and Benefits		N/A	
14	Utilities		N/A	
15	Supplies		N/A	
16	Rental Costs for Buildings or Land		N/A	
17	Insurance		N/A	
18	Services & Contractor Expenses		N/A	
19	Interest Expense		N/A	
20	Depreciation Expense		N/A	
21	Other Eligible Expenses		N/A	
22	Eligible Education Expenses for Land			
23	Less: Eligible Education Expenses Primarily for SNSP Pupils			
24	Less: Total Actual Cost for Pupils in SNSP Statements of Actual Cost	-	N/A	
25	Eligible Education Expenses	\$ -		
26	Government Assistance for Expenses in Line 25 Excluding Forgiven PPP Loans	-	N/A	
27	Fundraising Revenue for Expenses in Line 25	-	N/A	
28	Insurance Proceeds for Expenses in Line 25	-	N/A	
29	Less: Total Offsetting Revenue for Expenses in Line 25	\$ -		
30	Adjustments to Prior Year Net Eligible Education Expenses			
31	Net Eligible Education Expenses for All Pupils	\$ -		

DRAFT Special Needs Scholarship Program (SNSP) Reserve Balance for Modified Financial Audits

		Year Ending June 30, 2024			
	PERCEN	TAGE OF PUPILS PARTICIPATING IN SNSP			
32	SNSP Pupil Average Full-Time Equiv	ralent 3rd Friday Sept & 2nd Friday Jan Average FTE	_		
33		nt 3rd Friday Sept & 2nd Friday Jan Average FTE	-		
34	Percentage of Pupils Participating		0.00%		
		SNSP RESERVE BALANCE			
35	2023-24 SNSP Revenue	_			
36	2023 Summer School SNSP Rever	OHA	_		
37	Total 2023-24 SNSP Revenue		\$ -		
		noriby for CNCD Dunilo Line 7	<b>J</b>		
38	Net Eligible Education Expenses Prin		-		
39		SNSP Statements of Actual Cost <i>Line 11</i> nses for SNSP Pupils <i>Line 31 times Line 34</i>	-		
40		·	-		
41	Less: Total Net Eligible Education		\$ -		
42	Add: June 30, 2023 SNSP Reserve E		-		
43	June 30, 2024 SNSP Reserve Balar		\$ -		
		RED CASH AND INVESTMENT BALANCE			
44	June 30, 2024 SNSP Reserve Balan	ce Line 43	-	N/A	
45	June 30, 2024 PSCP Reserve Balan	ce	-	N/A	
46	Less: Remaining Depreciation on Fix		-	N/A	
47	Less: Land Purchases that have not	Been Included as Eligible	-	N/A	
48	Required Cash and Investment Ba	lance	\$ -		
	INE	LIGIBLE EXPENSES IDENTIFICATION			
	If the legal entity of the school does	Contributed items			
	not have the expense, insert N/A. If	Daycare expenses			
49	the legal entity of the school has the expense and has excluded it from	Bad debt expense			
	eligible expenses, place a X next to	Church expenses			
	the expense.	Scholarship awards & other financial support School district partnership expenses			
		ERROR REPORT			
	The school also participated in the P	SCP in the 2023-24 school year. This indicates no if the school is			
50	a Choice system.	•			
51	Was an allocation used to determine	the Eligible Education Expenses Primarily for SNSP Pupils?			
	Auditor Confirmation-Allocation Used	: The allocated amounts are only for expenses that were			
52		do not include the costs for teachers unless the school has a			
	resource teacher, teacher aide, or ad	ditional teacher primarily to assist with the SNSP pupils.			
	Auditor Confirmation-Allocation Used	: The primarily SNSP allocated amount does not use a general			
53	•	nool participating in the SNSP). The allocation percentage is			
	based on the actual amount of SNSF	time/use of the resource being allocated.			
		Jsed: The individuals whose salaries were included in primarily			
54		SP for the full year and the expenses included in primarily SNSP primarily expenses. The amount on Line 1 and Line 10 did not			
		nt of the individual's time or the portion of the item that was used			
	for SNSP students and not SNSP stu	dents.			
55	The questions on Lines 51-54 must b	e answered.	ERROR		
	1	ne 51 indicates an allocation was used for eligible education			
56		the decrease to the general eligible education expenses on Line ocation. Further, at least 50% of an expense must be used for	ок		
	SNSP students to be included as a p				
	Primarily SNSP Allocation Not Used:	If Line 51 indicates an allocation was not used for eligible		•	
	1	SP pupils, the decrease to the general eligible education			
57	·	amount on Line 1. Note: If Line 51 indicates an allocation was sts for SNSP pupils. In this case, no allocations may be used to	ок		
	determine the amount on Line 1.	so to otto pupilo in ano sass, no ansociationo may 20 assa to			
		e PSCP, the eligible education expenses primarily for SNSP		•	
58		ve Balance Schedule must match Line 1 of the SNSP Reserve	N/A		
	Balance Schedule.	Other Items			
	Type of Financial Audit	Other items	Madified		
59	Type of Financial Audit		Modified		
60	Firm Auditing Financial Audit		0		
61		letter for the 2023-24 financial audit? If yes, submit with audit	0		
	uniess the school is in its first year of	participation in the Choice program and SNSP.			
62	1	ny additional items not included in the previous school year's	N/A		
02	letter? If specific uncorrected audit a	adjustments are identified in the current year, indicate "Yes".	18/24		
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DRAFT Special Needs Scholarship Program (SNSP) Reserve Balance for Modified Financial Audits

Year Ending June 30, 2024

63	Audit Report Type Auditor should contact DPI in advance of submitting an audit opinion that is an Adverse or Disclaimer of an audit opinion .	0
64	Does the audit opinion indicate the prior period was audited by a different auditor? This option may only be used in limited circumstances. If considering this option, contact DPI in advance of the financial audit submission to confirm the option may be used.	0
65	Was the audit report qualified due to fixed assets being excluded from the Statement of Financial Position?	
66	Did the auditor identify going concern related issues for the school (in notes or opinion)?	0
67	Was the audit opinion qualified for a reason other than fixed assets being excluded or going concern related items?	
68	Were there any prior period adjustments, excluding reclassification changes? If so, explain adjustments in the notes.	0
69	Where there any significant unusual transactions as defined under AICPA SAS No. 122 AU-C §240.11, other than PPP loans, EANS funds, or other COVID funding identified in the PSCP/SNSP Covid Funding Bulletin? If so, explain in the notes.	0
70	Indicate the number/letter of the note(s) that describe the prior period adjustments, going concern items and/or significant unsual transactions.	
71	Is the financial audit at the legal entity level?	0
72	If the financial audit is not at the legal entity level, how is this identified in the audit opinion?	
73	Did the school have any EANS or payroll tax credits related to the 2023-24? If yes, how were they recorded in the financial statements?	0
74	What is the amount of EANS or payroll tax credits related to the 2023-24 school year recorded in revenue on the financial statements?	0
75	Is the cash and investment balance in the Statement of Financial Position less than the required cash & investment balance on Line 48?	N/A
76	School New to SNSP	

# DRAFT Special Needs Scholarship Program (SNSP) Reserve Balance for Modified Financial Audits SNSP Statements of Actual Cost Pupil Schedule

	TOTAL COST FOR PUPILS				
Line	A Application ID	B Cost from Invoices	C Allocated Salary & Benefits Costs	D Less: Offsetting Government Assistance Revenue	E Total Cost for Pupil
1					0
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13					0
14					0
15					0
16					0
17					0
18					0
19					0
20					0
21					0
22					0
23					0
24					0
25	Total	0	0	0	0

### DRAFT Private School Choice Programs (PSCP) Reserve Balance for Modified Financial Audits

Description			NET ELIGIBLE EDUCATION EXPENSES	EOD ALL DUDI	c			
1			22.3DEL EDUCATION EXPENSES				E	F
Company   Comp						D	Explanation	Explanation of Change/Description of Amount Included (Optional)
Personal Principal Control of Principal Control o	Line	Li	ine Description			Change	Recommended	If additional information is in a note, identify the note in the response.
Personal Principal Control of Principal Control o								
1	_1	Salaries		\$ -	\$ -	\$ -	NO	
1		D						
1	- 2	Payroll Related Taxes and Benefit	IS .	-	-	-	NO	
1								
Benefit Const for Buildings of Lend	3	Utilities		-	-	-	NU	
Benefit Const for Buildings of Lend	4	Cumpling					NO	
1	-4	Supplies		-	-	-	NO	
1	5	Pental Costs for Buildings or Land	1	_	_	_	NO	
Processor   Proc		Rental Costs for Buildings of Land	'	-	-		NO	
Processor   Proc	6	Insurance					NO	
Street Expose		modranos						
Street Expose	7	Services & Contractor Expenses					NO	
Department Cyperines		CONTINUE & CONTRACTOR EXPENSES						
Department Cyperines	8	Interest Expense		_	_	-	NO	
10   Other Egiple Education Egiperates for Land								
10   Other Egiple Education Egiperates for Land	9	Depreciation Expense		-	-	-	NO	
1   Sighal Rakauton Especies for Lund								
1   Sighal Rakauton Especies for Lund	10	Other Eligible Expenses		-	-	-	NO	
12   Lean Eighte Education Expenses on SNOP Outdown of Actual Cost								
12   Lean Eighte Education Expenses on SNOP Outdown of Actual Cost	11	Eligible Education Expenses for La	and				NO	
12   Less Eight Education Expenses on ONEP Disconnent of Antar Cost								
12   Less Eight Education Expenses on ONEP Disconnent of Antar Cost	12	Less: Eligible Education Expenses	s Primarily for SNSP Pupils				NO	
15   Concernent Assocrace Excitating Progress PRP Loans			· ·					
15   Concentror Assistance Exclusing Forgiven PRP Librara	13	Less: Eligible Education Expenses	s on SNSP Statements of Actual Cost					
Fundaming Revenue	14			\$	\$	\$ -		
Fundaming Revenue								
Fundaming Revenue	15	Government Assistance Excluding	Forgiven PPP Loans				NO	
10   Application to the Pietr Versi Not Eligible Economic Epigeneses	16	Fundraising Revenue		-	-		NO	
10   Application to the Pietr Versi Not Eligible Economic Epigeneses	Ī							
19   Applicaments to Piner Year Net Eligible Education Expenses for All Pupils   1   1   1   1   1   1   1   1   1	17	Insurance Proceeds		-	-	-	NO	
10   Telliphic Education Expones for All Pupils   S   S   S   S   S   S   S   S   S	18	Less: Total Offsetting Revenue		\$ -	\$ -	\$ -		
10   Telliphic Education Expones for All Pupils   S   S   S   S   S   S   S   S   S								
PSCP Plug Average Full Time Equivalent	19			-	-	-	NO	
2   SP-Dip Al Average Full—Time Equivalent	20	Net Eligible Education Expenses t	for All Pupils	\$ -	\$ -	\$ -		
22   All Poly Average Full Time Equivalent		PERCE	ENTAGE OF PUPILS PARTICIPATING IN PSCP		•			
23   Price May 1972				-	-	-		
PROP RESERVE BALANCE	_							
24   Current Year PSCP Revenue	23	Percentage of Pupils Participating	g in PSCP	0.00%	0.00%	0.00%		
25   Summer School PSCP Revenue			PSCP RESERVE BALANCE		•			
28 dot Current Year PSCP Revenue \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	24			-	-			
22   data   Part   Pa				-	-	-		
28				\$ -	\$ -	\$ -		
20 description of Prior Vaser PSCP Reserve Balance 31 Plan for PSCP Reserve Balance 32 Current Year PSCP Reserve Balance 33 Current Year PSCP Reserve Balance 34 Current Year PSCP Reserve Balance 35 Current Year PSCP Reserve Balance 36 Current Year PSCP Reserve Balance 37 Pan for PSCP Reserve Balance 38 Current Year SNSP Reserve Balance 39 Current Year SNSP Reserve Balance 30 Current Year SNSP Reserve Balance 30 Current Year SNSP Reserve Balance 30 Required Cash and Investment Balance 30 Required Cash and Investment Balance 31 Pan for PSCP Reserve Balance 32 Control Year SNSP Reserve Balance 33 Required Cash and Investment Balance 34 Cass: Remaining Depreciation on Fixed Assets 35 Less: Land Purchases that have not Been Included as Eligible 36 Required Cash and Investment Balance 37 Required Cash and Investment Balance 38 Required Cash and Investment Balance 39 Page PSCP Reserve Balance 40 Contributed Items 40 Dayrance expenses 40 YES YES 40 Dayrance expenses 50 YES YES 50 Day	c-							
Plan for PSCP Reserve Balance	27		ses for PSCP PupilsLine 20 times Line 23	-	-	-		
Plan for PSCP Reserve Balance   REQUIRED CASH AND INVESTMENT BALANCE	28		ance	-	-			
Current Year PSCP Reserve Balance Line 30	28 29	Less: Repayment of Prior Year PSC	ance P Reserve Balance	-	-	-		
32 Current Year PSCP Reserve Balance	28 29 30	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar	ance P Reserve Balance			- - - \$ -		
23 Current Year SNSP Reserve Balance	28 29 30	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required	ance P Reserve Balance Ince	- - - - Not Required		- - - \$ - YES		
23 Current Year SNSP Reserve Balance	28 29 30	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required	ance P Reserve Balance Ince	- - \$ - Not Required		- - \$ - YES		
Less: Remaining Depreciation on Fixed Assets NO  36. Less: Land Purchases that have not Been Included as Eligible NO  37. Required Cash and Investment Balance \$ - \$ - NO    NELIGIBLE EXPENSES IDENTIFICATION	28 29 30 31	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required REQ	UIRED CASH AND INVESTMENT BALANCE	- - - \$ - Not Required				
Less: Remaining Depreciation on Fixed Assets NO  36. Less: Land Purchases that have not Been Included as Eligible NO  37. Required Cash and Investment Balance \$ - \$ - NO    NELIGIBLE EXPENSES IDENTIFICATION	28 29 30 31	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required REQ	UIRED CASH AND INVESTMENT BALANCE	Not Required				
Less: Land Purchases that have not Been Included as Eligible	28 29 30 31 32	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required REQ Current Year PSCP Reserve Balanc	P Reserve Balance  COURTED CASH AND INVESTMENT BALANCE  COURTED CASH AND INVESTMENT BALANCE  COURTED CASH AND INVESTMENT BALANCE					
Less: Land Purchases that have not Been Included as Eligible	28 29 30 31 32	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required REQ Current Year PSCP Reserve Balanc	P Reserve Balance  COURTED CASH AND INVESTMENT BALANCE  COURTED CASH AND INVESTMENT BALANCE  COURTED CASH AND INVESTMENT BALANCE	\$ - Not Required				
Required Cash and Investment Balance   \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	28 29 30 31 32 33	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required REQ Current Year PSCP Reserve Balanc Current Year SNSP Reserve Balanc	AURED CASH AND INVESTMENT BALANCE	\$ - Not Required		\$ - YES		
Required Cash and Investment Balance   \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	28 29 30 31 32 33	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required REQ Current Year PSCP Reserve Balanc Current Year SNSP Reserve Balanc	AURED CASH AND INVESTMENT BALANCE	s - Not Required			NO	
If the legal entity of the school does not have the expense, insert N/A. If the legal entity of the school does not have the expense, insert N/A. If the legal entity of the school has the Bad debt expense 0 yes yes yes where and has excluded it from eligible expenses, place a X next to legible expense, place a X next to legible expense.    Other Rems (Not Part of Submitted Financial support 0 yes	28 29 30 31 32 32 33	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required REQ Current Year PSCP Reserve Balanc Current Year SNSP Reserve Balanc Less: Remaining Depreciation on Fig.	AURED CASH AND INVESTMENT BALANCE DELINE 30  EXECUTE SOLUTION STATES SOLUTION SOLUTI	S - Not Required		YES		
If the legal entity of the school does not have the expense, insert N/A. If the legal entity of the school has the Bad debt expense on thave the expense, insert N/A. If the legal entity of the school has the Bad debt expense of the expense, insert N/A. If the legal entity of the school has the Bad debt expense of the expense, place a X next to the expense, place a X next to the expense.    Church expense	28 29 30 31 32 33 34 35	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required REQ Current Year PSCP Reserve Balanc Current Year SNSP Reserve Balanc Less: Remaining Depreciation on Fi	AURED CASH AND INVESTMENT BALANCE  Detains 30  Detains	-	- - -			
If the legal entity of the school does not have the expense, insert NA. If the legal entity of the school has the Bad debt expense of the expense, place a X next to the expense.    Church expense   Q	28 29 30 31 32 33 34 35	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required  Current Year PSCP Reserve Balanc Current Year SNSP Reserve Balanc Less: Remaining Depreciation on File Less: Land Purchases that have not Required Cash and Investment Ba	AND COMMENT OF THE PROPERTY OF	-	- - -			
If the legal entity of the school does not have the expense, insert NA. If the legal entity of the school has the Bad debt expense of the expense, place a X next to the expense.    Church expense   Q	28 29 30 31 32 33 34 35	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required  Current Year PSCP Reserve Balanc Current Year SNSP Reserve Balanc Less: Remaining Depreciation on File Less: Land Purchases that have not Required Cash and Investment Ba	AND COMMENT OF THE PROPERTY OF	-	- - -			
If the legal entity of the school does not have the expense, insert NA. If the legal entity of the school has the Bad debt expense 0 YES YES  The legal entity of the school has the Bad debt expense 0 YES YES  Scholarship awards & other financial support 0 YES YES  Scholarship awards & other financial support 0 YES YES  Church expenses 0 YES YES  School district partnership expenses 0 YES YES  Type of Financial Audit Modified YES  Firm Auditing Financial Audit NO  Did the auditor issue a management letter?If yes, submit with audit unless the school is in its first year of participation in the Choice program and SNSP.  Did the management letter identify any additional litems not included in the current year letter, indicate "Yes".  Audit Report Type Auditor Should contact DPI in advance of submitting an audit	28 29 30 31 32 33 34 35	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required  Current Year PSCP Reserve Balanc Current Year SNSP Reserve Balanc Less: Remaining Depreciation on File Less: Land Purchases that have not Required Cash and Investment Ba	AND THE PROPERTY OF THE PROPER	- - - - - - -	- - -	- - - NO	NO	
If the legal entity of the school does not have the expense, insert NA. If the legal entity of the school has the Bad debt expense 0 YES YES  The legal entity of the school has the Bad debt expense 0 YES YES  Scholarship awards & other financial support 0 YES YES  Scholarship awards & other financial support 0 YES YES  Church expenses 0 YES YES  School district partnership expenses 0 YES YES  Type of Financial Audit Modified YES  Firm Auditing Financial Audit NO  Did the auditor issue a management letter?If yes, submit with audit unless the school is in its first year of participation in the Choice program and SNSP.  Did the management letter identify any additional litems not included in the current year letter, indicate "Yes".  Audit Report Type Auditor Should contact DPI in advance of submitting an audit	28 29 30 31 32 33 34 35	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required  Current Year PSCP Reserve Balanc Current Year SNSP Reserve Balanc Less: Remaining Depreciation on File Less: Land Purchases that have not Required Cash and Investment Ba	AND THE PROPERTY OF THE PROPER	- - - - - - -	- - -	- - - NO	NO	
The legal entity of the school has the Bad debt expense on the school has the Bad debt expense and has excluded it from eligible expenses, place a X next to the expense.    Church expenses	28 29 30 31 32 33 34 35	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required  Current Year PSCP Reserve Balanc Current Year SNSP Reserve Balanc Less: Remaining Depreciation on File Less: Land Purchases that have not Required Cash and Investment Ba	AND THE PROPERTY OF THE PROPER	- - - - - - 0	- - -	- NO	NO YES	
the legal entity of the school has the Bad debt expense 0 YES YES expense and has excluded if from eligible expenses, place a X next to the expense.    Church expenses   0 YES YES   YES	28 29 30 31 32 33 34 35 36	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required REQ Current Year PSCP Reserve Balanc Current Year SNSP Reserve Balanc Less: Remaining Depreciation on Fix Less: Land Purchases that have not Required Cash and Investment Bs	AND CONTRIBUTED CASH AND INVESTMENT BALANCE  TO COLOR OF THE PROPERTY OF THE P	- - - - - - 0	- - -	- NO	NO YES	
expense and has excluded it nonlieligible expenses, place a X next to the expense.    Church expenses   O   YES   YES	28 29 30 31 32 33 34 35 36	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required  REQ  Current Year PSCP Reserve Balanc Current Year SNSP Reserve Balanc Less: Remaining Depreciation on Fix Less: Land Purchases that have not Required Cash and Investment Bs  If the legal entity of the school does not have the expense, insert N/A. If	INCE  IP Reserve Balance  ICE  INCE	- - - - - - 0	- - -	- NO	NO YES	
the expense.    Church expenses   O	28 29 30 31 32 33 34 35 36	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required  Current Year PSCP Reserve Balanc Current Year SNSP Reserve Balanc Current Year SNSP Reserve Balanc Less: Remaining Depreciation on Fix Less: Land Purchases that have not Required Cash and Investment Balanc  If the legal entity of the school does not have the expense, insert N/A. If the legal entity of the school A. If	INCE  IP Reserve Balance  ICE  INCE	- - - - - - - 0	- - -	NO YES YES	YES YES	
Scholarship awards & other financial support 0 YES YES  School district partnership expenses 0 YES YES  Other Items (Not Part of Submitted Financial Audit)  38 Type of Financial Audit Modified YES  Firm Auditing Financial Audit No  Did the auditor issue a management letter? If yes, submit with audit unless the school is in its first year of participation in the Choice program and SNSP. No  Did the management letter identify any additional items not included in the previous school year's letter? If specific uncorrected audit adjustments are identified in the current year letter, indicate "Yes".  Audit Report Type Auditor should contact DPI in advance of submitting an audit	28 29 30 31 32 33 34 35 36	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required  Current Year PSCP Reserve Balanc Current Year PSCP Reserve Balanc Current Year SNSP Reserve Balanc Less: Remaining Depreciation on File Less: Land Purchases that have not Required Cash and Investment Balanc  If the legal entity of the school does not have the expense, insert N/A. If the legal entity of the school has the the legal entity of the school has the the legal entity of the school has the the sepense and has excluded if from expense and has excluded if from	INCE  IP Reserve Balance  ICE  INCE	- - - - - - - 0	- - -	NO YES YES	YES YES	
School district partnership expenses 0 YES  Other Items (Not Part of Submitted Financial Audit)  38 Type of Financial Audit  No  Did the auditor issue a management letter? If yes, submit with audit unless the school is in 1s first year of participation in the Choice program and SNP.  Did the management letter identify any additional items not included in the previous school year's letter? If specific uncorrected audit adjustments are identified in the current year letter, indicate "Yes".  Audit Report Type Auditor should contact DPI in advance of submitting an audit	28 29 30 31 32 33 34 35 36	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required REQ Current Year PSCP Reserve Balanc Current Year SNSP Reserve Balanc Current Year SNSP Reserve Balanc Less: Remaining Depreciation on Fig. Less: Land Purchases that have not Required Cash and Investment Bs  If the legal entity of the school does not have the expense, insert N/A. In the legal entity of the school has the expense and has excluded it from legible expenses, place a X next to	AND CONTRIBUTED CASH AND INVESTMENT BALANCE  THE STATE OF	- - - - - - - 0	- - -	NO  YES  YES  YES	YES YES YES	
Other Items (Not Part of Submitted Financial Audit)  38	28 29 30 31 32 33 34 35 36	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required REQ Current Year PSCP Reserve Balanc Current Year SNSP Reserve Balanc Current Year SNSP Reserve Balanc Less: Remaining Depreciation on Fig. Less: Land Purchases that have not Required Cash and Investment Bs  If the legal entity of the school does not have the expense, insert N/A. In the legal entity of the school has the expense and has excluded it from legible expenses, place a X next to	AND CONTRIBUTED CASH AND INVESTMENT BALANCE  THE STATE OF	- - - - - - - 0	- - -	NO  YES  YES  YES	YES YES YES	
Other Items (Not Part of Submitted Financial Audit)  38	28 29 30 31 32 33 34 35 36	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required REQ Current Year PSCP Reserve Balanc Current Year SNSP Reserve Balanc Current Year SNSP Reserve Balanc Less: Remaining Depreciation on Fig. Less: Land Purchases that have not Required Cash and Investment Bs  If the legal entity of the school does not have the expense, insert N/A. In the legal entity of the school has the expense and has excluded it from legible expenses, place a X next to	AND CONTRIBUTED CASH AND INVESTMENT BALANCE  RELINE 30  RELIGIBLE EXPENSES IDENTIFICATION  Contributed items  Daycare expenses  Bad debt expense  Church expenses	- - - - - - - 0	- - -	- NO YES YES YES YES	YES YES YES YES	
Type of Financial Audit  Type of Financial Audit  Firm Auditing Financial Audit  NO  Did the auditor issue a management letter?If yes, submit with audit unless the school is in its first year of participation in the Choice program and SNSP.  Did the management letter identify any additional items not included in the previous school year's letter? If specific uncorrected audit adjustments are identified in the current year letter, indicate "Yes".  Audit Report Type Auditor should contact DPI in advance of submitting an audit	28 29 30 31 32 33 34 35 36	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required REQ Current Year PSCP Reserve Balanc Current Year SNSP Reserve Balanc Current Year SNSP Reserve Balanc Less: Remaining Depreciation on Fig. Less: Land Purchases that have not Required Cash and Investment Bs  If the legal entity of the school does not have the expense, insert N/A. In the legal entity of the school has the expense and has excluded it from legible expenses, place a X next to	AND CONTRIBUTED CASH AND INVESTMENT BALANCE  RELINE 30  RELIGIBLE EXPENSES IDENTIFICATION  Contributed items  Daycare expenses  Bad debt expense  Church expenses	- - - - - - - 0	- - -	- NO YES YES YES YES	YES YES YES YES	
Firm Auditing Financial Audit    Did the auditor issue a management letter?If yes, submit with audit unless the school is in its first year of participation in the Choice program and SNSP.   Did the management letter identify any additional items not included in the previous school year's letter? If specific uncorrected audit adjustments are identified in the current year letter, indicate "Yes".	28 29 30 31 32 33 34 35 36	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required REQ Current Year PSCP Reserve Balanc Current Year SNSP Reserve Balanc Current Year SNSP Reserve Balanc Less: Remaining Depreciation on Fig. Less: Land Purchases that have not Required Cash and Investment Bs  If the legal entity of the school does not have the expense, insert N/A. In the legal entity of the school has the expense and has excluded it from legible expenses, place a X next to	AND CONTRIBUTED CASH AND INVESTMENT BALANCE  THE SECOND CONTRIBUTED CONTRIBUTED CONTRIBUTED CONTRIBUTED CONTRIBUTED CONTRIBUTED  THE SECOND CONTRIBUTED CONTRIBUTE	- - - - - - - - - - - - - - - - - - -	- - -	NO  YES  YES  YES  YES  YES  YES	YES YES YES YES YES YES	
Firm Auditing Financial Audit  NO  Did the auditor issue a management letter?If yes, submit with audit unless the school is in its first year of participation in the Choice program and SNSP.  Did the management letter identify any additional items not included in the previous school year's letter? If specific uncorrected audit adjustments are identified in the current year letter, indicate "Yes".  Audit Report Type Auditor should contact DPI in advance of submitting an audit	28 29 30 31 32 33 34 35 36	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required REQ Current Year PSCP Reserve Balanc Current Year SNSP Reserve Balanc Current Year SNSP Reserve Balanc Less: Remaining Depreciation on File Less: Land Purchases that have not Required Cash and Investment Balanc If the legal entity of the school does not have the expense, insert NA. If the legal entity of the school A. If the legale entity of the school dele in the legale entity of the school and the expense and has excluded it from eligible expenses, place a X next to the expense.	AND CONTRIBUTED CASH AND INVESTMENT BALANCE  DELINE 30  COntributed items  Daycare expenses  Bad debt expense  Church expenses  Scholarship awards & other financial support  School district partnership expenses	- - - - - - - - - - - - - - - - - - -	- - -	NO  YES  YES  YES  YES  YES  YES	YES YES YES YES YES YES	
Did the auditor issue a management letter?if yes, submit with audit unless the school is in its first year of participation in the Choice program and SNSP.  Did the management letter identify any additional items not included in the previous school year's letter? If specific uncorrected audit adjustments are identified in the current year letter, indicate "Yes".  Audit Report Type Auditor should contact DPI in advance of submitting an audit	28 29 30 31 32 33 34 35 36	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required  Current Year PSCP Reserve Balanc Current Year PSCP Reserve Balanc Current Year SNSP Reserve Balanc Less: Remaining Depreciation on Fix Less: Land Purchases that have not Required Cash and Investment Balanc  If the legal entity of the school does not have the expense, insert N/A. If the legal entity of the school has the expense and sexuluded it from eligible expenses, place a X next to the expense.  Other It	AND CONTRIBUTED CASH AND INVESTMENT BALANCE  DELINE 30  COntributed items  Daycare expenses  Bad debt expense  Church expenses  Scholarship awards & other financial support  School district partnership expenses		- - -	YES YES YES YES YES YES	YES YES YES YES YES YES	
40 Did the auditor issue a management letter? If yes, submit with audit unless the school is in its first year of participation in the Choice program and SNP.  Did the management letter identify any additional items not included in the previous school year's letter? If specific uncorrected audit adjustments are identified in the current year letter, indicate "Yes".  Audit Report Type Auditor should contact DPI in advance of submitting an audit	28 29 30 31 32 33 34 35 36	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required  Current Year PSCP Reserve Balanc Current Year SNSP Reserve Balanc Current Year SNSP Reserve Balanc Less: Remaining Depreciation on File Less: Land Purchases that have not Required Cash and Investment Balanc  If the legal entity of the school does not have the expense, insert N/A. If the legal entity of the school has the expense and sexuluded if from eligible expenses, place a X next to the expense.  Other It Type of Financial Audit	AND CONTRIBUTED CASH AND INVESTMENT BALANCE  DELINE 30  COntributed items  Daycare expenses  Bad debt expense  Church expenses  Scholarship awards & other financial support  School district partnership expenses		- - -	YES YES YES YES YES YES	YES YES YES YES YES YES	
NO   No   No   No   No   No   No   No	28 29 30 31 32 33 34 35 36	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required  Current Year PSCP Reserve Balanc Current Year SNSP Reserve Balanc Current Year SNSP Reserve Balanc Less: Remaining Depreciation on File Less: Land Purchases that have not Required Cash and Investment Balanc  If the legal entity of the school does not have the expense, insert N/A. If the legal entity of the school has the expense and sexuluded if from eligible expenses, place a X next to the expense.  Other It Type of Financial Audit	AND CONTRIBUTED CASH AND INVESTMENT BALANCE  DELINE 30  COntributed items  Daycare expenses  Bad debt expense  Church expenses  Scholarship awards & other financial support  School district partnership expenses		- - -	NO YES YES YES YES YES YES YES	YES YES YES YES YES YES	
Did the management letter identify any additional items not included in the previous 41 school year's letter? If specific nuororected audit adjustments are identified in the current year letter, indicate "Yes".  Audit Report Type Auditor should contact DPI in advance of submitting an audit	28 29 30 31 32 33 34 35 36 37	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Required  Current Year PSCP Reserve Balanc Current Year SNSP Reserve Balanc Current Year SNSP Reserve Balanc Less: Remaining Depreciation on File Less: Land Purchases that have not Required Cash and Investment Balanc  If the legal entity of the school does not have the expense, insert NAL file the legal entity of the school has the expense and has excluded it from eligible expenses, place a X next to the expense.  Other It Type of Financial Audit	AND CONTRIBUTED CASH AND INVESTMENT BALANCE  TO CONTRIBUTE CASH AND		- - -	NO YES YES YES YES YES YES YES	YES YES YES YES YES YES	
current year letter, indicate "Yes".  Audit Report Type Auditor should contact DPI in advance of submitting an audit	28 29 30 31 32 33 34 35 36 37 37	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Balanc Current Year PSCP Reserve Balanc Current Year SNSP Reserve Balanc Current Year SNSP Reserve Balanc Less: Remaining Depreciation on Fit Less: Land Purchases that have not Required Cash and Investment Balanc If the legal entity of the school does not have the expense, insert NAL if the legal entity of the school has the expense and has excluded it from eligible expenses, place a X next to the expense.  Other It Type of Financial Audit	INCE IP Reserve Balance IP Reserve Balance INCE INCE INCE INCE INCE INCE INCE INCE		- - -	YES YES YES YES YES YES YES YES NO	YES YES YES YES YES YES	
Audit Report Type Auditor should contact DPI in advance of submitting an audit	28 29 30 31 32 33 34 35 36 37 37	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balar Plan for PSCP Reserve Balanc Current Year PSCP Reserve Balanc Current Year PSCP Reserve Balanc Current Year SNSP Reserve Balanc Current Year SNSP Reserve Balanc Less: Remaining Depreciation on File Less: Land Purchases that have not Required Cash and Investment Balanc If the legal entity of the school does not have the expense, insert N/A. If the legal entity of the school has the expense and has excluded if from eligible expenses, place a X next to the expense.  Other It Type of Financial Audit  Did the auditor issue a management is in its first year of participation intity Did the management letter ticipation intity to the management letter ticipation intity	AND THE RESERVE Balance  BALANCE  BALANCE  CONTRIBUTE  AND THE RESERVE BALANCE  AND THE RESERVE BALANCE  AND THE RESERVE BALANCE  BALANCE  CONTRIBUTE  AND THE RESERVE BALANCE  AND THE RESERVE BALANCE  BALANCE  CONTRIBUTE  AND THE RESERVE BALANCE  CONTRIBUTE  BALANCE  BALANCE		- - -	VES	YES YES YES YES YES YES	
	28 29 30 31 32 33 34 35 36 37 37	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balanc Current Year PSCP Reserve Balanc Current Year SNSP Reserve Balanc Current Year SNSP Reserve Balanc Current Year SNSP Reserve Balanc Less: Remaining Depreciation on Fit Less: Land Purchases that have not Required Cash and Investment Bi  If the legal entity of the school does not have the expense, insert N/A. If the legal entity of the school has the expense and has excluded it from eligible expenses, place a X next to the expense.  Other It Type of Financial Audit  Did the auditing Financial Audit  Did the auditing Financial Audit  Did the management is in its first year of participation in the Did the management generic If specific processors are sent to sent the processor of the participation in the Did the management generic If specification in the Did the management generic If specific processors are placed to the paragement of th	AND THE RESERVE Balance  BALANCE  BALANCE  CONTRIBUTE  AND THE RESERVE BALANCE  AND THE RESERVE BALANCE  AND THE RESERVE BALANCE  BALANCE  CONTRIBUTE  AND THE RESERVE BALANCE  AND THE RESERVE BALANCE  BALANCE  CONTRIBUTE  AND THE RESERVE BALANCE  CONTRIBUTE  BALANCE  BALANCE		- - -	VES	YES YES YES YES YES YES	
	28 29 30 31 32 33 34 35 36 37 37	Less: Repayment of Prior Year PSC Current Year PSCP Reserve Balanc Plan for PSCP Reserve Balanc Current Year PSCP Reserve Balanc Current Year PSCP Reserve Balanc Current Year SNSP Reserve Balanc Less: Remaining Depreciation on File Less: Land Purchases that have not Required Cash and Investment Bs If If the legal entity of the school has the expense and has excluded it from eligible expenses, place a X next to the expense, place a X next to the expense and the transparence of the expense If Type of Financial Audit Did the auditor issue a management is in its first year of participation in its Did the management letter identify a school year's letter? If specific uncor current year letter, indicate Yes*.	AND TO SECOND TO SECOND STATE OF SUBMITTED AND SUB		- - -	VES	YES YES YES YES YES YES	

43	Does the audit opinion indicate the prior period was audited by a different auditor This option may only be used in limited circumstances. If considering this option, contact DPI in advance of the financial audit submission to confirm the option may be used.			NO
44	Was the audit report qualified due to fixed assets being excluded from the Statement o Financial Position?			NO
45	Did the auditor identify going concern related issues for the school (in notes or opinion)?			N/A
46	Was the audit opinion qualified for a reason other than fixed assets being excluded or going concern related items?			N/A
47	Were there any prior period adjustments, excluding reclassification changes? If so, explain adjustments in the notes.			NO
48	Were there any significant unusual transactions as defined under AICPA SAS No. 122 AU-C §240.11, other than PPP loans, EANS funds, or other COVID funding identified in the PSCP/SNSP Covid Funding Bulletin? If so, explain in the notes.			NO
49	Indicate the number/letter of the note(s) that describe the prior period adjustments, going concern items and/or significant unusual transactions.			NO
50	Is the financial audit at the legal entity level?			NO
51	If the financial audit is not at the legal entity level, how is this identified in the audit opinion?			NO
52	Did the school have any EANS or payroll tax credits identified in the COVID Funding Bulletin that were related to the 2023-24 school year? If yes, how were they recorded in the financial statements?			NO
53	What is the amount of EANS or payroll tax credits identified in the COVID Funding Bulletin that were related to 2023-24 school year and recorded in revenue on the financial statements?	0		YES
54	is the cash and investment balance in the Statement of Financial Position less than the required cash & investment balance on Line 36?	N/A		YES
55	School New to Choice		N/A	N/A
	Financial Viability Factors (Not Part of Submitted Fi	nancial Audit)		
56	School was required to provide new school surety bond in 2023-24.			NO
57	Is the Current Year Net Asset Balance on the Statement of Financial Position (SFP) negative?			NO
58	Are the Current Year current assets on the SFP less than the Current Year current liabilities on the SFP?			NO
59	Is the Change in Net Assets on the Statement of Activities less than negative \$25,000 as of Current Year AND Prior Year?			NO
60	Required Minimum Financial Viability Risk Based on Financial Audit Indicators This is used in the 2023-24 Fiscal & Internal Control Practices Report. The auditor must also consider the other factors in the Financial Viability Risk Assessment in determining the minimum required risk.	High		YES

### DRAFT Special Needs Scholarship Program (SNSP) Reserve Balance for Modified Financial Audits

	NET ELIGIPLE EDUCATION EXPENSES DRIVADO		nding June 30, 2024	•		
_	NET ELIGIBLE EDUCATION EXPENSES PRIMARIL	Y FOR SNSP PUPI	LS	1	1	
Line	A Line Description	B 23-24 Amount	C 22-23 Amount	D Change	E Explanation Recommended	F Explanation of Change/Description of Amount Included (Optional) If additional information is in a note, identify the note in the response.
1	Eligible Education Expenses Primarily for SNSP Pupils	\$	s -	s -	NO	
	Government Assistance for Expenses in Line 1 Excluding Forgiven Paycheck Protection Program	·		,		
2	(PPP) Loans		-	-	NO	
3	Fundraising Revenue for Expenses in Line 1		-	-	NO	
4	Insurance Proceeds for Expenses in Line 1		-	-	NO	
5	Less: Total Offsetting Revenue for Expenses in Line 1	s -	\$ -	s -	NO	
6	Adjustments to Prior Year Net Eligible Education Expenses Primarily for SNSP Pupils		-	-	NO	
7	Net Eligible Education Expenses Primarily for SNSP Pupils	s -	\$ -	s -	NO	
	NET ELIGIBLE EDUCATION EXPENSES ON SNSP STATEMENTS OF ACTUAL COST					
	Cost from Invoices					
	Allocated Salary & Benefits Costs					
10	Less: Offsetting Government Assistance Revenue Excluding Forgiven PPP Loans  Net Eligible Education Expenses on SNSP Statements of Actual Cost					
	NET ELIGIBLE EDUCATION EXPENSES FOR ALL PUPILS		l	l		
	NET ELIGIBLE EDUCATION EXPENSES FOR ALL PUPILS		I	1		
12	Salaries		-	-	NO	
13	Payroll Related Taxes and Benefits			-	NO	
14	Utilities		-	-	NO	
15	Supplies				NO	
16	Rental Costs for Buildings or Land		_	_	NO	
17	Insurance			_	NO	
18	Services & Contractor Expenses	-	-	-	NO	
19	Interest Expense	-	-	-	NO	
20	Depreciation Expense		-	-	NO	
21	Other Eligible Expenses		-	-	NO	
22	Eligible Education Expenses for Land		-	-	NO	
23	Less: Eligible Education Expenses Primarily for SNSP Pupils	-	-	-	NO	
24	Less: Total Actual Cost for Pupils in SNSP Statements of Actual Cost					
	Eligible Education Expenses	s -	\$ -	\$ -		
26	Government Assistance for Expenses in Line 25 Excluding Forgiven PPP Loans	-	-	-	NO	
27	Fundraising Revenue for Expenses in Line 25	-	-	-	NO	
28	Insurance Proceeds for Expenses in Line 25	-	-	-	NO	
29	Less: Total Offsetting Revenue for Expenses in Line 25	s -	\$ -	\$ -		
30	Adjustments to Prior Year Net Eligible Education Expenses	_	_	_	NO	
	Net Eligible Education Expenses for All Pupils	s -	s -	s -	110	
٥.		-		1.7		

		DRAFT Special Need		am (SNSP) Reserve inding June 30, 2024		d Financial Audits	
	PERCEN	ITAGE OF PUPILS PARTICIPATING IN SNSP			-		
32		valen®rd Friday Sept & 2nd Friday Jan Average FTE	-				
33	All Pupil Average Full-Time Equivale Percentage of Pupils Participating	nBrd Friday Sept & 2nd Friday Jan Average FTE	0.00%	0.00%	0.00%		
34	rercentage of Fupils Farticipating	SNSP RESERVE BALANCE	0.00 /6	0.00 /6	0.00 /8		
35	Current Year SNSP Revenue		-	-	-		
36	Current Year Summer School SNS						
37	Total Current Year SNSP Revenue Net Eligible Education Expenses Prin		\$ -	\$ -	\$ -		
39		SNSP Statements of Actual Costine 11					
40	-	nses for SNSP Pupilsine 31 times Line 34					
41	Less: Total Net Eligible Education Add: Prior Year SNSP Reserve Bala						
	Current Year SNSP Reserve Balan						
	REQU	IRED CASH AND INVESTMENT BALANCE		ı	ı		
44	Current Year SNSP Reserve Balanc Current Year PSCP Reserve Balanc		-	-	-		
46	Less: Remaining Depreciation on Fix	ked Assets	-	-	-	NO	
47	Less: Land Purchases that have not			-	-	NO	
48	Required Cash and Investment Ba	ILIGIBLE EXPENSES IDENTIFICATION	s -	\$ -	-		
		ENGLO DENTI TOTALON					
		Contributed items	0		YES	YES	
	If the legal entity of the school does	Daycare expenses	0		YES	YES	
49	not have the expense, insert N/A. If the legal entity of the school has the	Bad debt expense	0		YES	YES	
49	expense and has excluded it from eligible expenses, place a X next to	Church expenses	0		YES	YES	
	the expense.	Church expenses	U		150	150	
		Scholarship awards & other financial support	0		YES	YES	
		School district partnership expenses	0		YES	YES	
	The school also participated in the P	ERROR REPORT SCP in the 2023-24 school year. This indicates no if the school is		Ī	Ī		
50	Choice system.	<u> </u>			NO	•	
51		the Eligible Education Expenses Primarily for SNSP Pupils?			YES		
52	related to SNSP pupils and do not in	d: The allocated amounts are only for expenses that were primariculde the costs for teachers unless the school has a resource eacher primarily to assist with the SNSP pupils.	y		NO	_	
53		d: The primarily SNSP allocated amount does not use a general hool participating in the SNSP). The allocation percentage is base use of the resource being allocated.	ed		NO		
54	SNSP expenses only worked on SNS expenses were solely used for SNSF	Used: The individuals whose salaries were included in primarily SP for the full year and the expenses included in primarily SNSP primarily expenses. The amount on Line 1 and Line 10 did not not of the individual's time or the portion of the item that was used utents.			NO	•	
55	The questions on Lines 51-54 must b		ERROR		YES		
		ine 51 indicates an allocation was used for eligible education the decrease to the general eligible education expenses on Line	00				
56	must be the amount before the allocatudents to be included as a primarily	ation. Further, at least 50% of an expense must be used for SNS			YES		
	education expenses primarily for SN- on Line 23 must match the amount o Line 1 may only include costs for SN the amount on Line 1.	SP pupils, the decrease to the general eligible education expense in Line 1. Note: If Line 51 indicates an allocation was not used, SP pupils. In this case, no allocations may be used to determine	OK		YES		
58		ne PSCP, the eligible education expenses primarily for SNSP pup lance Schedule must match Line 1 of the SNSP Reserve Balance			YES		
59	Type of Financial Audit	Other Items	Modified		YES		
60	Firm Auditing Financial Audit		-		YES		
61		letter for the Current Year financial auditff yes, submit with audit f participation in the Choice program and SNSP.	-		YES		
62		ny additional items not included in the previous school year's lette tified in the current year, indicate "Yes".	N/A		NO	•	
63		ntact DPI in advance of submitting an audit opinion that is an	-		YES		
64		rior period was audited by a different auditor?his option may s. If considering this option, contact DPI in advance of the the option may be used.	-		YES		
65	Was the audit report qualified due to Position?	fixed assets being excluded from the Statement of Financial			NO		
66	Did the auditor identify going concern	n related issues for the school (in notes or opinion)?	-		YES		
67	Was the audit opinion qualified for a related items?	reason other than fixed assets being excluded or going concern			NO		
68		ents, excluding reclassification changes # so, explain	-		YES		
69	adjustments in the notes.  Where there any significant unusual transactions as defined under AICPA SAS No. 122 AU-C \$240.11, other than PPP loans, EANS funds, or other COVID funding identified in the PSCP/SNSP Covid Funding Bulletin? If so, explain in the notes.				YES		
70	Indicate the number/letter of the note items and/or significant unsual trans-	e(s) that describe the prior period adjustments, going concern actions.			NO		
71	Is the financial audit at the legal entit				YES		
72	If the financial audit is not at the lega	Il entity level, how is this identified in the audit opinion?			NO	_	
73	Did the school have any EANS or pa recorded in the financial statements?	yroll tax credits related to the 2023-24? If yes, how were they	-		YES		
74		oll tax credits related to the 2023-24 school year recorded in	-		YES		
75	Is the cash and investment balance i	r in the Statement of Financial Position less than the required cash	& N/A		YES	1	
76	investment balance on Line 48? School New to SNSP		14/7	N/A	N/A	<u> </u>	
						•	