		Year Ending June 30, 2023			
	Ν	IET ELIGIBLE EDUCATION EXPENSES FOR ALL PUPILS			
Line		A Line Description	B	ł	C Description of How Field was Determined (Optional)
1	Salaries		Anoun		Determined (Optional)
2	Payroll Related Taxes and Benefits	2			
3	Utilities	5			
4	Supplies				
5	Rental Costs for Buildings or Land				
6					
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			-	
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 Eligi	ble Education Expenses			
20	Net Eligible Education Expenses for	or All Pupils	\$	-	
		PERCENTAGE OF PUPILS PARTICIPATING IN PSCP			
21	PSCP Pupil Average Full-Time Equiv	alent3rd Friday Sept & 2nd Friday Jan Average FTE		-	
22	All Pupil Average Full-Time Equivale	nt3rd Friday Sept & 2nd Friday Jan Average FTE		-	
23	Percentage of Pupils Participating	in PSCP		0.00%	
		PSCP RESERVE BALANCE			
24	2022-23 PSCP Revenue			-	
25	2022 Summer School PSCP Reve	nue		-	
26	Total 2022-23 PSCP Revenue		\$	-	
27	Less: Net Eligible Education Expense	es for PSCP PupilsLine 20 times Line 23		-	
28	Add: June 30, 2022 PSCP Reserve E			-	
29	Less: Repayment of June 30, 2022 P			-	
30	June 30, 2023 PSCP Reserve Balar	100	\$	-	
31	Plan for PSCP Reserve Required		Not Requi	ired	
		REQUIRED CASH AND INVESTMENT BALANCE			
32	June 30, 2023 PSCP Reserve Balan			-	
33	June 30, 2023 SNSP Reserve Balan			-	
34	Less: Remaining Depreciation on Fix				
35	Less: Land Purchases that have not				
36	Required Cash and Investment Ba		\$	-	
50		INELIGIBLE EXPENSES IDENTIFICATION	*		
		Contributed items			
	If the legal entity of the school does not have the expense, insert N/A. If	Daycare/Preschool expenses			
37	the legal entity of the school has the	Bad debt expense			
51	expense and has excluded it from	Church expenses			
	eligible expenses, place a X next to the expense.	Scholarship awards & other financial support			_
	•	School district partnership expenses			

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

38 Type of Financial Audit Modified 39 Firm Auditing Financial Audit Modified 40 Did the auditor issue a management letter for the 2022-23 financial audit? If yee, submit with audit unless the school is in the first yeer of participation in the Choice program and SNSP. N/A 41 Did the management letter identify any additional terms not included in the previous school year's letter N/A 42 Audit Report Type Auditor should contract DPI in edvance of submitting an audit opinion that is an Adverse of Disclimer of an audit opinion indicate the prior period was audited by a different auditor This option may only be used. 43 best subit applicant topation indicate the prior period was audited by a different auditor This option may only be used. 44 Was the audit opinion qualified due to fixed assets being excluded from the Statement of Financial Postomary of was the audit opinion qualified for a reason other than fixed assets being excluded or going concern related issues for the school (in notes or opinion)? 45 Did the auditor pinion qualified for a reason other than fixed assets being excluded or going concern related issues for ther COVID funding identified in the PSCP/SNSP Covid Fundin Bullet? If the notes. 46 Was the audit opinion qualified to a reason other than fixed assets being excluded or going concern related issues for ther coVID Funding Bulletin the wave and significant unusual transactions as defined under AICPA SAS No. 122 AU-C §240.11, the there any significant unusual transaction ass		Other Hams (Net Dart of Orchwitted Financial Audit)	-
39 Firm Auditing Financial Audit 40 Did the auditor issue a management letter for the 2022-23 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 specific audit augusments are identified in the current year letter, indicate "Yes". N/A 42 Audit Report Type Auditer should contect DPI in advance of submitting an audit opinion that is an Adverse or Discletimer of an audit opinion. Does the audit opinion indicate the prior period was audited by a different auditor/This option may only be used in limited circumstenes. If considering this option, contect 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 teams? 47 Were there any pinfornt unusual transactions as defined under AICPA SAS No. 122 AU-C §240.11, the the number/iteer COVID funding identified in the PSC/PINSPE Covid Funding Bulletin? 48 Indicate the number/iteer COVID funding identified in the PSC/PINSPE Covid Funding Bulletin? 50 Is the financial audit at the legal entity level? <	38	Other Items (Not Part of Submitted Financial Audit)	Modified
40 Did the auditor issue a management letter for the 2022-23 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? N/A 42 Audit Report Type Auditor should context CPI in advance of submitting an audit opinion that is an Advance or Disclatmer of an audit opinion. Audit Report Type Auditor should context CPI in advance of submitting an audit opinion that is an Advance or Disclatmer to eopin any be used. 43 be used in limited circumstances. If considering this option, context DPI in advance of the financial audit submission to confine the option any be used. Audit report qualified due to fixed assets being excluded from the Statement of Financial Position? 44 Position? West the audit opinion qualified for a reason other than fixed assets being excluded or opinion)? 45 Did the auditor identify going concern related issues for the school (in notes or opinion)? 46 West there any prior period adjustments, excluding reclassification changes? If so, explain adjustments in the notes. 47 Were there any significant tunusual transactions as defined under AICPA SAS No. 122 AU-C §240.11, other than PPP loans, ENNS funds, or other COVID funding identified in the PSCPINSNE? Covid Fundin Bulletin? 49 Indicate the number/Heter of the note(s) that describe the prior period adjustments, going concern items and/or significant t		1. The exit method () white	modilied
40 Inless 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? N/A 42 Audit Report Type Auditor should contact DP1 in advance of submitting an audit opinion that is an Adverse or Disclaimer of an audit opinion indicate the prior period was audited by a different auditor/This option may only 43 be used in limited circumstances. It considering this option, contact DP1 in advance of the financial audit submission to confinite the option may be used. 44 Position? 45 Did the audit or identify going concern related issues for the school (in notes or opinion)? 46 Was the audit origonion qualified for a reason other than fixed assets being excluded or going concern related letters? 47 Were there any prior period adjustments, excluding reclassification changes? If so, explain adjustments in the notes. 48 Indicate the number/letter of the note(s) that describe the prior period adjustments, going concern items and/or significant unusual transactions. 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 is not at the legal entity level, how is this identified in the audit opinion? 51 If the financial audit at the legal entity level, how is this identified in the coVID Funding Bu	39	Firm Auditing Financial Audit	
41 If specific audit adjustments are identified in the current year letter, indicate "Yes". N/A 42 Audit Report Type Auditor should context DPI in advance of submitting an audit opinion that is an Audit approximations. Does the audit opinion indicate the prior period was audited by a different auditor/This option may only be used. 43 be used in limited arcumstances. If considering this option, contact DPI in advance of the financial audit audits audits audits advision to continue the option may be used. Audit Report Type Auditor is a submitting an audit option may only be used. 44 Was the audit option qualified for a reason other than fixed assets being excluded or going concern related insues for the school (in notes or option)? If the auditor identify going concern related issues for the school (in notes or option)? 46 related items? related items? Related items? 47 Were there any prior period adjustments, excluding reclassification changes? If so, explain adjustments in the notes. Mole the PPP loans, EANS funds, or other COVID funding identified in the PSCP/SNSP Covid Fundin Bulletin? 49 Indicate for the note(s) that describe the prior period adjustments, going concern Items and/or significant unusual transactions. So is the financial audit at the legal entity level? 51 If the financial audit is not at the legal entity level? So is the financial audit and the legal entity level? 52 Did the school have any EANS or payroll tax credits identified in	40		
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59 23 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 DPI Review Items 60 General Review Items on Reserve Balance Schedule - 61 Specific Review Items on Reserve Balance Schedule - 62 Explanation(s) Recommended on Review Tab - 63 General Review Items on Review Tab 1	58	Is the Change in Net Assets on the Statement of Activities less than negative \$25,000 as of June 30,	
60 General Review Items on Reserve Balance Schedule - 61 Specific Review Items on Reserve Balance Schedule - 62 Explanation(s) Recommended on Review Tab - 63 General Review Items on Review Tab 1	59	23 Fiscal & Internal Control Practices Report. The auditor must also consider the other factors in the	
61 Specific Review Items on Reserve Balance Schedule - 62 Explanation(s) Recommended on Review Tab - 63 General Review Items on Review Tab 1		DPI Review Items	
62 Explanation(s) Recommended on Review Tab - 63 General Review Items on Review Tab 1	60	General Review Items on Reserve Balance Schedule	-
63 General Review Items on Review Tab 1	61	Specific Review Items on Reserve Balance Schedule	-
	62	Explanation(s) Recommended on Review Tab	-
64 Specific Review Items on Review Tab 6	63	General Review Items on Review Tab	1
	64	Specific Review Items on Review Tab	6

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

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Line Line Matches Backription Matches Description of How Field 1 Eligible Education Expenses Primarily for SNSP Pupils		NET ELIGIBLE EDUCATION EXPENSES PRIMARILY FOR SNSP PUPILS								
1 Eligible Education Expenses Primarily for SNSP Pupils 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 8 - 9 Adjustments to Prior Year Net Eligible Education Expenses Primarily for SNSP Pupils 9 Anterial audit. The school must then submit revised Statements of Actual Cost for any pupils with changed and supporting documentation for announts that changed by 10/15/23. 10 Less: Offsetting Government Assistance Revenue Excluding Forgiven PPP Loans 11 Net Eligible Education Expenses on SNSP Statements of Actual Cost for any pupils with changed and supporting documentation for announts that changed by 10/15/23. 10 Less: Offsetting Government Assistance Revenue Excluding Forgiven PPP Loans 11 Notal Eligible Education Expenses on SNSP Statements of Actual Cost S 11 Net Eligible Education Expenses N/A 12 Salares N/A 13 Payroll Related Taxes and Benefits N/A 14 Utitities N/A	Line			Matches	Description of How Field					
Government Assistance for Expenses in Line 1 Insurance Proceeds for Expenses in Line 1 2 (PPP) Loans Insurance Proceeds for Expenses in Line 1 4 Insurance Proceeds for Expenses in Line 1 Insurance Proceeds for Expenses in Line 1 5 Less: Total Offsetting Revenue for Expenses in Line 1 Supervised in the Supervised		·								
2 (PPP) Loans 3 Fundraising Revenue 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 8 - 9 Alticated from the school's final Statements of Actual Cost for any pupils with changes and supporting documentation for amounts that changed by 10/15/23. 8 Cost from Involoes 9 Alticated Salary & Benefits Costs 10 Less: Offsetting Government Assistance Revenue Excluding Forgiven PPP Loans 11 Net Eligible Education Expenses on SNSP Statements of Actual Cost 12 Salaries 13 Payroll Related Taxes and Benefits 14 Utilities 15 Supplies 16 Rental Costs for Buildings or Land 17 Insurance 18 Rental Costs for Buildings or Land 19 Interest Expense 10 Rental Costs for Buildings or Land 11 NA 12 Salaries 13 Payroll Related Taxes and Benefits	<u> </u>									
4 Insurance Proceeds for Expenses in Line 1 S 5 Less: Total Offsetting Revenue for Expenses in Line 1 S 6 Adjustments to Prior Year Net Eligible Education Expenses Primarily for SNSP Pupils S 7 Net Eligible Education Expenses Primarily for SNSP Pupils S 1 Net Eligible Education Expenses Primarily for SNSP Pupils S 1 Net Eligible Education Expenses Primarily for SNSP Pupils S 1 Net Eligible Education Expenses Primarily for SNSP Pupils S 1 Net Eligible Education Expenses Primarily for SNSP Pupils S 2 Second must then submit revised Statements of Actual Cost or any pupils with changes and supporting documentation for amounts that changed by 10/15/23. S 3 Allocated Salary & Benefits Costs S - 11 Net Eligible Education Expenses on SNSP Statements of Actual Cost S - 12 Salaries N/A N/A - 13 Payroll Related Taxes and Benefits N/A - N/A 14 Utilities N/A - - N/A 15 Supplies N/A N/A - -	2									
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 \$ 7 Net Eligible Education Expenses Primarily for SNSP Pupils \$ 8 Ost frem Annual Cost, provide the pupil schedule as part of 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 10/15/23. 8 Cost frem 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 \$ 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 & Contrador Expenses N/A 19 Interest Expense N/A	3	Fundraising Revenue for Expenses in Line 1								
6 Adjustments to Prior Year Net Eligible Education Expenses Primarily for SNSP Pupils S 7 Net Eligible Education Expenses Primarily for SNSP Pupils S - NET ELIGIBLE EDUCATION EXPENSES ON SNSP STATEMENTS OF ACTUAL COST If any amounts changed from the school's final Statements of Actual Cost, provide the pupil schedule as part of the financial audt. The school must then submit revised Statements of Actual Cost and pupils with changes and supporting documentation for amounts that changed by 10/15/23. 8 Cost from Invoices	4	Insurance Proceeds for Expenses in Line 1								
Net Eligible Education Expenses Primarily for SNSP Pupils \$ NET ELIGIBLE EDUCATION EXPENSES ON SNSP STATEMENTS OF ACTUAL COST If any amounts changed from the school's final Statements of Actual Cost, provide the pupil schedule as part of the financial audit. The school must then submit revised Statements of Actual Cost or any pupils with changes and supporting documentation for amounts that changed by 10/15/23. 8 Cost from Invoices 9 Allocated Salary & Benefits Costs 10 Less: Ciffsetting 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 NIA 13 Payroll Related Taxes and Benefits NIA 14 Utilities NIA 15 Supplies NIA 16 Rental Costs for Buildings or Land NIA 17 Insurance NIA 18 Services & Contractor Expenses NIA 21 Other Eligible Education Expenses for Land NIA 22 Eligible Education Expenses for Land NIA 23 Less: Total Actual Cost for Pupils in SNSP Pupils NIA	5	Less: Total Offsetting Revenue for Expenses in Line 1	\$ -							
NET ELIGIBLE EDUCATION EXPENSES ON SNSP STATEMENTS OF ACTUAL COST If any emounts changed from the school's final Statements of Actual Cost for any pupils with changes and supporting documentation for amounts that changed by 10/15/23. 8 Cost from Invoices	6	Adjustments to Prior Year Net Eligible Education Expenses Primarily for SNSP Pupils								
If any amounts changed from the school's final Statements of Actual Cost, provide the pupil schedule as part of 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 10/15/23. 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 S 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 20 Depreciation Expenses N/A 21 Other Eligible Education Expenses of Land N/A 22 Eligible Education Expenses Primarily for SNSP Pupils N/A 23 Less: Total Actual Cost for Pupils in SNSP Statements of Actual Cost N/A 24 Less: Total Actual Cost for Expenses in Line 25	7	Net Eligible Education Expenses Primarily for SNSP Pupils	\$-							
of the financial audit. The school must then submit revised Statements of Actual Cost for any pupils with changed by 10/15/23. Cost from Invoices Allocated Salary & Benefits Costs 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 NET ELIGIBLE EDUCATION EXPENSES FOR ALL PUPILS Payroll Related Taxes and Benefits N/A Payroll Related Taxes and Benefits N/A Supplies N/A Supplies N/A Services & Contractor Expenses N/A Services & Contractor Expenses N/A Depreciation Expenses N/A Contractor Expenses N/A Less: Total Actual Cost for SNSP Pupils Less: Total Actual Cost for Expenses in Line 25 Supplies N/A Less: Total Offsetting Revenue for Expenses in Line 25 Adjustments to Prior Year Net Eligible Education Expenses in Line 25 Adjustments to Prior Year Net Eligible Education Expenses Adjustments to Prior Year Net Eligible Education Expenses in Line 25 Adjustments to Prior Year Net Eligible Education Expenses in Line 25 Adjustments to Prior Year Net Eligible Education Expenses Adjustments to Prior Year Net Eligible Education Expenses in Line 25 Ad		NET ELIGIBLE EDUCATION EXPENSES ON SNSP STATEMENTS OF ACTUAL COST								
9 Allocated Salary & Benefits Costs Image: Contraction Expenses on SNSP Statements of Actual Cost S 11 Net Eligible Education Expenses on SNSP Statements of Actual Cost S - NET ELIGIBLE EDUCATION EXPENSES FOR ALL PUPILS 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 20 Depreciation Expense N/A 21 Objectiation Expenses N/A 22 Eligible Education Expenses for Land N/A 23 Less: Total Actual Cost for Pupils in SNSP Pupils N/A 24 Less: Total Actual Cost for Suppreses in Line 25 N/A 25 Eligible Education Expenses in Line 25 N/A 26 Government Assistance for Expenses in Line 25 N/A 27 Functraixing Revenue for Expenses in Line 25 N/A		he financial audit. The school must then submit revised Statements of Actual Cost for any pupils with								
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 Expenses N/A 21 Other Eligible Expense N/A 22 Eligible Education Expenses for Land N/A 23 Less: Total Actual Cost for Pupils in SNSP Statements of Actual Cost N/A 24 Less: Total Actual Cost for Expenses in Line 25 N/A 26 Government Assistance for Expenses in Line 25 N/A 27 Fundratising Revenue for Expenses in Line 25 N/A 28 Insurance Proceeds for Expenses in Line 25 N/A 29 Less: Total Of	8	Cost from Invoices								
I1 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 Expenses N/A 21 Other Eligible Education Expenses for Land N/A 22 Eligible Education Expenses for Land N/A 23 Less: Total Actual Cost for Pupils in SNSP Statements of Actual Cost N/A 24 Less: Total Actual Cost for Expenses in Line 25 N/A 26 Government Assistance 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 N/A 29 Less: Total Offsetting Revenue for Expenses in Line 25 N/A 29 <td>9</td> <td>Allocated Salary & Benefits Costs</td> <td></td> <td></td> <td></td>	9	Allocated Salary & Benefits Costs								
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 Expenses N/A 21 Eligible Expenses N/A 22 Eligible Expenses N/A 23 Less: Total Actual Cost for Pupils in SNSP Statements of Actual Cost - N/A 24 Less: Total Actual Cost for Expenses in Line 25 - N/A 26 Government Assistance for Expenses in Line 25 - 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 - N/A <t< td=""><td>10</td><td>Less: Offsetting Government Assistance Revenue Excluding Forgiven PPP Loans</td><td></td><td></td><td></td></t<>	10	Less: Offsetting Government Assistance Revenue Excluding Forgiven PPP Loans								
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 Expenses N/A 21 Other Eligible Expenses N/A 22 Eligible Education Expenses for Land N/A 23 Less: Eligible Education Expenses N/A 24 Less: Total Actual Cost for Pupils in SNSP Pupils - 25 Eligible Education Expenses in Line 25 - 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 - N/A 29 Less: Total Offsetting Revenue for Expenses in Line 25 - N/A	11	Net Eligible Education Expenses on SNSP Statements of Actual Cost	\$-							
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 Expenses N/A 21 Other Eligible Expenses N/A 22 Eligible Education Expenses for Land N/A 23 Less: Eligible Education Expenses Primarily for SNSP Pupils N/A 24 Less: Total Actual Cost for Pupils in SNSP Statements of Actual Cost - N/A 25 Eligible Education 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 - N/A 30 Adjustments to Prior Year Net Eligible Education Expenses - -		NET ELIGIBLE EDUCATION EXPENSES FOR ALL PUPILS		r						
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 N/A 23 Less: Eligible Education Expenses Primarily for SNSP Pupils N/A 24 Less: Total Actual Cost for Pupils in SNSP Statements of Actual Cost N/A 25 Eligible Education 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 S 30 Adjustments to Prior Year Net Eligible Education Expenses S	12	Salaries		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 Expenses N/A 21 Other Eligible Expenses N/A 22 Eligible Education Expenses for Land N/A 23 Less: Eligible Education Expenses Primarily for SNSP Pupils N/A 24 Less: Total Actual Cost for Pupils in SNSP Statements of Actual Cost - N/A 25 Eligible Education 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 - N/A 29 Less: Total Offsetting Revenue for Expenses in Line 25 - N/A 30 Adjustments to Prior Year Net Eligible Education Expenses - -	13	Payroll Related Taxes and Benefits		N/A						
16Rental Costs for Buildings or LandN/A17InsuranceN/A18Services & Contractor ExpensesN/A19Interest ExpenseN/A20Depreciation ExpenseN/A21Other Eligible ExpensesN/A22Eligible Education Expenses for LandN/A23Less: Eligible Education Expenses Primarily for SNSP Pupils24Less: Total Actual Cost for Pupils in SNSP Statements of Actual Cost-25Eligible Education Expenses in Line 25 Excluding Forgiven PPP Loans-26Government Assistance for Expenses in Line 25-27Fundraising Revenue for Expenses in Line 25-28Insurance Proceeds for Expenses in Line 25-30Adjustments to Prior Year Net Eligible Education Expenses\$	14	Utilities		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 N/A 23 Less: Total Actual Cost for Pupils in SNSP Statements of Actual Cost - N/A 24 Less: Total Actual Cost for Pupils in SNSP Statements of Actual Cost - N/A 25 Eligible Education 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 - N/A	15	Supplies		N/A						
18Services & Contractor ExpensesN/A19Interest ExpenseN/A20Depreciation ExpenseN/A21Other Eligible ExpensesN/A22Eligible Education Expenses for LandN/A23Less: Eligible Education Expenses Primarily for SNSP Pupils24Less: Total Actual Cost for Pupils in SNSP Statements of Actual Cost-25Eligible Education Expenses in Line 25 Excluding Forgiven PPP Loans-26Government Assistance for Expenses in Line 25-27Fundraising Revenue for Expenses in Line 25-28Insurance Proceeds for Expenses in Line 25\$29Less: Total Offsetting Revenue for Expenses in Line 25\$30Adjustments to Prior Year Net Eligible Education Expenses-	16	Rental Costs for Buildings or Land		N/A						
19Interest ExpenseN/A20Depreciation ExpenseN/A21Other Eligible ExpensesN/A22Eligible Education Expenses for LandN/A23Less: Eligible Education Expenses Primarily for SNSP PupilsImage: Constraint of the second s	17	Insurance		N/A						
20 Depreciation Expense N/A 21 Other Eligible Expenses N/A 22 Eligible Education Expenses for Land N/A 23 Less: Eligible Education Expenses Primarily for SNSP Pupils Image: Constraint of the system	18	Services & Contractor Expenses		N/A						
21 Other Eligible Expenses N/A 22 Eligible Education Expenses for Land Image: Constraint of the system of the syste	19	Interest Expense		N/A						
22 Eligible Education Expenses for Land Image: Constraint of the system of the sy	20	Depreciation Expense		N/A						
23 Less: Eligible Education Expenses Primarily for SNSP Pupils - N/A 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 - -	21	Other Eligible Expenses		N/A						
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 - -	22	Eligible Education Expenses for Land								
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 \$ - N/A 30 Adjustments to Prior Year Net Eligible Education Expenses - -	23	Less: Eligible Education Expenses Primarily for SNSP Pupils								
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 - -	24	Less: Total Actual Cost for Pupils in SNSP Statements of Actual Cost	-	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 Image: Construction of the expenses Image: Construction of the expenses	25	Eligible Education Expenses	\$ -							
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 Image: Constraint of the second	26	Government Assistance for Expenses in Line 25 Excluding Forgiven PPP Loans	-	N/A						
29 Less: Total Offsetting Revenue for Expenses in Line 25 \$ - • 30 Adjustments to Prior Year Net Eligible Education Expenses • •	27	Fundraising Revenue for Expenses in Line 25	-	N/A						
30 Adjustments to Prior Year Net Eligible Education Expenses	28	Insurance Proceeds for Expenses in Line 25	-	N/A						
30 Adjustments to Prior Year Net Eligible Education Expenses	29	Less: Total Offsetting Revenue for Expenses in Line 25	\$-							
31 Net Eligible Education Expenses for All Pupils \$-	30									
	31	Net Eligible Education Expenses for All Pupils	\$ -							

		School Name			
	DRAFT S	pecial Needs Scholarship Program (SNSP) Reserve Balance for I	Modified Financ	ial Audits	
		Year Ending June 30, 2023			
	PERCEN	TAGE OF PUPILS PARTICIPATING IN SNSP			
	SNSP Pupil Average Full-Time Equiv	alent3rd Friday Sept & 2nd Friday Jan Average FTE	-		
	All Pupil Average Full-Time Equivaler	t3rd Friday Sept & 2nd Friday Jan Average FTE	-		
	Percentage of Pupils Participating	in SNSP	0.00%	6	
		SNSP RESERVE BALANCE			
	2022-23 SNSP Revenue		-		
	2022 Summer School SNSP Rever	nue	-		<u> </u>
	Total 2022-23 SNSP Revenue		s -	-	<u> </u>
	Net Eligible Education Expenses Prim	narily for SNSP PupilsLine 7	_	-	<u> </u>
	,	SNSP Statements of Actual CostLine 11	_	-	<u> </u>
	8	uses for SNSP PupilsLine 31 times Line 34	-	-	<u> </u>
	Less: Total Net Eligible Education		\$ -	-	<u> </u>
	Add: June 30, 2022 SNSP Reserve B		Ψ	-	<u> </u>
	June 30, 2023 SNSP Reserve Balan		- \$ -	-	<u> </u>
			ъ -		
		RED CASH AND INVESTMENT BALANCE			1
	June 30, 2023 SNSP Reserve Balance		-	N/A	
	June 30, 2023 PSCP Reserve Balance		-	N/A	
	Less: Remaining Depreciation on Fixe		-	N/A	
	Less: Land Purchases that have not E	Ū	-	N/A	
	Required Cash and Investment Bal	ance	\$-		
	INE				
	If the legal entity of the school does	Contributed items		_	
	not have the expense, insert N/A. If	Daycare expenses		-	
	the legal entity of the school has the expense and has excluded it from	Bad debt expense Church expenses		-	
	eligible expenses, place a X next to	Scholarship awards & other financial support		-	
	the expense.	School district partnership expenses		-	
		ERROR REPORT			
	The school also participated in the PS Choice system.	SCP in the 2022-23 school year. This indicates no if the school is a	3	-	
	Was an allocation used to determine	the Eligible Education Expenses Primarily for SNSP Pupils?		Ī	
Auditor Confirmation-Allocation Used: The allocated amounts are only for expenses that were primarily related to SNSP pupils and do not include the costs for teachers unless the school has a resource teacher, teacher aide, or additional teacher primarily to assist with the SNSP pupils.					
Auditor Confirmation-Allocation Used: The primarily SNSP allocated amount does not use a general allocation (such as percent of the school participating in the SNSP). The allocation percentage is based on the actual amount of SNSP time/use of the resource being allocated.					
	SNSP expenses only worked on SNS expenses were solely used for SNSP	sed: The individuals whose salaries were included in primarily P for the full year and the expenses included in primarily SNSP primarily expenses. The amount on Line 1 and Line 10 did not t of the individual's time or the portion of the item that was used for ts.			
	The questions on Lines 51-54 must b	e answered.	ERROR		
	expenses primarily for SNSP pupils, t	the 51 indicates an allocation was used for eligible education he decrease to the general eligible education expenses on Line 2 tion. Further, at least 50% of an expense must be used for SNSP expense.	³ ок	-	
-			1	_	

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N/A

Primarily SNSP Allocation Not Used: If Line 51 indicates an allocation was not used for eligible education expenses primarily for SNSP pupils, the decrease to the general eligible education expenses

on Line 23 must match the amount on Line 1. Note: If Line 51 indicates an allocation was not used, Line

If the school is also participating in the PSCP, the eligible education expenses primarily for SNSP pupils

on Line 12 of the PSCP Reserve Balance Schedule must match Line 1 of the SNSP Reserve Balance

1 may only include costs for SNSP pupils. In this case, no allocations may be used to determine the

School Name

amount on Line 1.

Schedule.

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

	Other Items	
59	Type of Financial Audit	Standard
60	Firm Auditing Financial Audit	0
61	Did the auditor issue a management letter for the 2022-23 financial audit? If yes, submit with audit unless the school is in its first year of participation in the Choice program and SNSP.	0
62	Did the management letter identify any additional items not included in the previous school year's letter' If specific audit adjustments are identified in the current year, indicate "Yes".	N/A
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 2022-23? 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 2022-23 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 49?	N/A
	DPI REVIEW ITEMS	
76	General Review Items on Reserve Balance Schedule	-
77	Specific Review Items on Reserve Balance Schedule	-
78	Explanation(s) Recommended on Review Tab	-
79	General Review Items on Review Tab	1
80	Specific Review Items on Review Tab	-
81	Choice & SNSP Lines That Do Not Match	-
82	Total Errors/Missing Responses in Error Report & Other Items	11

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

	NET ELIGIBLE EDUCATION EXPENSES FOR ALL PUPILS									
Line	A Line Description	B 22-23 Amount	C 21-22 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	Salaries	\$ -	s -	\$ -	NO					
	Salaries	ф -	ъ -	ъ -	NO					
2	Payroll Related Taxes and Benefits	-	-	-	NO					
3	Utilities	_	-	_	NO					
4	Supplies	_	_	_	NO					
5	Rental Costs for Buildings or Land	_	_	_	NO					
6	Insurance	_	_	_	NO					
7	Services & Contractor Expenses	_	-	-	NO					
8	Interest Expense	_	-	-	NO					
9	Depreciation Expense			_	NO					
10	Other Eligible Expenses	_	-	_	NO					
11	Eligible Education Expenses for Land	_	-	_	NO					
12	Less: Eligible Education Expenses Primarily for SNSP Pupils	-	-	-	NO					
13	Less: Eligible Education Expenses on SNSP Statements of Actual Cost									
14	Eligible Education Expenses	\$-	\$-	\$-						
15	Government Assistance Excluding Forgiven PPP Loans	-	-	_	NO					
16	Fundraising Revenue			_	NO					
17	Insurance Proceeds		-	-	NO					
18	Less: Total Offsetting Revenue	\$ -	\$-	\$ -						
19	Adjustments to Prior Year Net Eligible Education Expenses	-	-	-	NO					
20	Net Eligible Education Expenses for All Pupils	\$ -	\$-	\$-						

	PERC	ENTAGE OF PUPILS PARTICIPATING IN PSCP				
21			-	-	-	Ì
22	22 All Pupil Average Full-Time Equivalent		-	-	-	İ
23	Percentage of Pupils Participating		0.00%	0.00%	0.00%	
		PSCP RESERVE BALANCE				
24	Current Year PSCP Revenue		-	-	-	Ī
25	Summer School PSCP Revenue		-	-	-	I
26	Total Current Year PSCP Revenue		\$ -	\$-	\$-	I
27	Less: Net Eligible Education Expense	es for PSCP Pupils Line 20 times Line 23	-	-	-	I
28	Add: Prior Year PSCP Reserve Balar	nce	-	-	-	I
29	Less: Repayment of Prior Year PSCF	P Reserve Balance	-	-	-	I
30	Current Year PSCP Reserve Balan	ce	\$ -	\$-	\$-	I
31	Plan for PSCP Reserve Required		Not Required	0	YES	
	RE	QUIRED CASH AND INVESTMENT BALANCE				
						ļ
32	Current Year PSCP Reserve Balance	e Line 30	-	-	-	
33	Current Year SNSP Reserve Balance	9	-	-	-	
34	Less: Remaining Depreciation on Fix	ed Assets	-	-	-	
35	Less: Land Purchases that have not	Been Included as Eligible	-	-	-	
36	Required Cash and Investment Ba	lance	\$ -	\$-	NO	
	-	INELIGIBLE EXPENSES IDENTIFICATION				
		Contributed items	0		YES	
						ĺ
		Daycare expenses	0		YES	
	If the legal entity of the school does not have the expense, insert N/A. If					ſ
37	the legal entity of the school has the	Bad debt expense	0		YES	
31	expense and has excluded it from					ſ
	eligible expenses, place a X next to the expense.	Church expenses	0		YES	
						ſ
		Scholarship awards & other financial support	0		YES	
		School district partnership expenses	0		YES	L

	Other Items (Not Part of Submitted Financial Audit)		-	
38	Type of Financial Audit	Modified		YES
39	Firm Auditing Financial Audit			
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 SNSP.			NO
41	Did the management letter identify any additional items not included in the previous school year's letter? If specific audit adjustments are identified in the current year, indicate "Yes".	N/A	N/A	NO
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.			NO
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 of 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.		N/A	YES
49	Indicate the number/letter of the note(s) that describe the prior period adjustments, going concern items and/or significant unsual 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 related to the 2022-23? If yes, how were they recorded in the financial statements?		N/A	YES
53	What is the amount of EANS or payroll tax credits related to the 2022-23 school year recorded in revenue on the financial statements?	0	N/A	YES
54	Is the cash and investment balance in the Statement of Financial Position less than the required cash & investment balance on Line 37?	N/A		YES
	Financial Viability Factors (Not Part of Submitted Fin	ancial Audit)		1
55	School was required to provide new school surety bond in 2023-23			NO
56	Is the Current Year Net Asset Balance on the Statement of Financial Position (SFP) negative?			NO
57	Are the Current Year current assets on the SFP less than the Current Year current liabilities on the SFP?			NO
58	Is the Change in Net Assets on the Statement of Activities less than negative \$25,000 as of Current Year AND Prior Year?			NO
59	Required Minimum Financial Viability Risk Based on Financial Audit Indicators This is used in the 2023-23 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

Year Ending June 30, 2023								
	NET ELIGIBLE EDUCATION EXPENSES PRIMARIL	Y FOR SNSP PUPIL	S					
Line	A Line Description	B 22-23 Amount	C 21-22 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	\$-	\$-	\$-	NO			
2	Government Assistance for Expenses in Line 1 Excluding Forgiven Paycheck Protection Program (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	\$-	\$-	\$-	NO			
6	Adjustments to Prior Year Net Eligible Education Expenses Primarily for SNSP Pupils	-	-	-	NO			
7	Net Eligible Education Expenses Primarily for SNSP Pupils	\$ -	\$-	\$-	NO			
	NET ELIGIBLE EDUCATION EXPENSES ON SNSP STATEMENTS OF ACTUAL COST							
8	Cost from Invoices			1				
9	Allocated Salary & Benefits Costs							
	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							
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							
25	Eligible Education Expenses	\$-	\$-	\$-				
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	\$ -	\$-	\$-				
30	Adjustments to Prior Year Net Eligible Education Expenses	-	-	-	NO			
31	Net Eligible Education Expenses for All Pupils	\$-	\$-	\$-				

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

			Year Endin	g June 30, 20)23				
	PERCEN	TAGE OF PUPILS PARTICIPATING IN SNSP			_				
32	32 SNSP Pupil Average Full-Time Equivalent 3rd Friday Sept & 2nd Friday Jan Average FTE			-	-		-		
33	All Pupil Average Full-Time Equivalen	t 3rd Friday Sept & 2nd Friday Jan Average FTE		-	-		-		
34	Percentage of Pupils Participating	in SNSP		0.00%	0.00%	6	0.00%		
		SNSP RESERVE BALANCE				T			
35	Current Year SNSP Revenue			-			-		
36	Current Year Summer School SNS	P Revenue		-			-		
37	Total Current Year SNSP Revenue		\$	-	\$. \$	-		
38	Net Eligible Education Expenses Prim	arily for SNSP Pupils <i>Line</i> 7							
39		NSP Statements of Actual Cost Line 11							
40	General Net Eligible Education Expen	ses for SNSP Pupils Line 31 times Line 34							
41	Less: Total Net Eligible Education	Expenses for SNSP Pupils							
42	Add: Prior Year SNSP Reserve Balar	ce							
43	Current Year SNSP Reserve Balance	ce							
	REQU	RED CASH AND INVESTMENT BALANCE							
44	Current Year SNSP Reserve Balance	Line 43		-			-		
45	Current Year PSCP Reserve Balance	:		-			-		
46	Less: Remaining Depreciation on Fixe	ed Assets		-			-	NO	
47	Less: Land Purchases that have not E	Been Included as Eligible		-			-	NO	
48	Required Cash and Investment Bal	ance	\$	-	\$	\$	-		
	INE	LIGIBLE EXPENSES IDENTIFICATION				T			
		Contributed items		0		1	NO	NO	
	If the legal entity of the school does	Daycare expenses		0		1	NO	NO	
49	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.	Bad debt expense		0		,	NO	NO	
		Church expenses		0		,	NO	NO	
		Scholarship awards & other financial support		0			NO	NO	
		School district partnership expenses		0		,	NO	NO	

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

	Year Ending June 30, 2023				
	ERROR REPORT				
50	The school also participated in the PSCP in the 2022-23 school year. This indicates no if the school is a Choice system.			NO	
51	Was an allocation used to determine the Eligible Education Expenses Primarily for SNSP Pupils?	-		NO	
52	Auditor Confirmation-Allocation Used: The allocated amounts are only for expenses that were primarily related to SNSP pupils and do not include the costs for teachers unless the school has a resource teacher, teacher aide, or additional teacher primarily to assist with the SNSP pupils.			NO	
53	Auditor Confirmation-Allocation Used: The primarily SNSP allocated amount does not use a general allocation (such as percent of the school participating in the SNSP). The allocation percentage is based on the actual amount of SNSP time/use of the resource being allocated.			NO	
54	Auditor Confirmation-Allocation Not Used: The individuals whose salaries were included in primarily SNSP expenses only worked on SNSP for the full year and the expenses included in primarily SNSP expenses were solely used for SNSP primarily expenses. The amount on Line 1 and Line 10 did not require any calculations of the percent of the individual's time or the portion of the item that was used for SNSP students and not SNSP students.			NO	
55	The questions on Lines 51-54 must be answered.	ERROR		YES	
56	Primarily SNSP Allocation Used: If Line 51 indicates an allocation was used for eligible education expenses primarily for SNSP pupils, the decrease to the general eligible education expenses on Line 23 must be the amount before the allocation. Further, at least 50% of an expense must be used for SNSP students to be included as a primarily expense.	ок		YES	
57	Primarily SNSP Allocation Not Used: If Line 51 indicates an allocation was not used for eligible education expenses primarily for SNSP pupils, the decrease to the general eligible education expenses on Line 23 must match the amount on Line 1. Note: If Line 51 indicates an allocation was not used, Line 1 may only include costs for SNSP pupils. In this case, no allocations may be used to determine the amount on Line 1.	ОК		YES	
58	If the school is also participating in the PSCP, the eligible education expenses primarily for SNSP pupils on Line 12 of the PSCP Reserve Balance Schedule must match Line 1 of the SNSP Reserve Balance Schedule.	N/A		YES	

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

	Year Ending June 30, 2023		
	Other Items		
59	Type of Financial Audit	Standard	YES
60	Firm Auditing Financial Audit	-	NO
61	Did the auditor issue a management letter for the Current Year financial audit? If yes, submit with audit unless the school is in its first year of participation in the Choice program and SNSP.	-	NO
62	Did the management letter identify any additional items not included in the previous school year's letter? If specific audit adjustments are identified in the current year, indicate "Yes".	N/A	NO
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.	-	NO
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.	-	NO
65	Was the audit report qualified due to fixed assets being excluded from the Statement of Financial Position?		NO
66	Did the auditor identify going concern related issues for the school (in notes or opinion)?	-	NO
67	Was the audit opinion qualified for a reason other than fixed assets being excluded or going concern related items?		NO
68	Were there any prior period adjustments, excluding reclassification changes? If so, explain adjustments in the notes.	-	NO
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.	-	NO
70	Indicate the number/letter of the note(s) that describe the prior period adjustments, going concern items and/or significant unsual transactions.		NO
71	Is the financial audit at the legal entity level?	-	NO
72	If the financial audit is not at the legal entity level, how is this identified in the audit opinion?		NO
73	Did the school have any EANS or payroll tax credits related to the 2022-23? If yes, how were they recorded in the financial statements?	-	NO
74	What is the amount of EANS or payroll tax credits related to the 2022-23 school year recorded in revenue on the financial statements?	-	NO
75	Is the cash and investment balance in the Statement of Financial Position less than the required cash & investment balance on Line 49?	N/A	YES