DRAFT Private School Choice Programs (PSC	P) Reserve Balance for Standard Financial Audits
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Year Ending June 30, 2023

Line A Line Descriptio	n	B Amount	C Description of How Field
2 Ineligible Depreciation Expense			was Determined (Optional)
3 Contributed Expenses Other Than Fixed Assets			
4 Bad Debt Expense			
5 Scholarship Awards & Other Financial Support for Pupils			
6 Daycare/Preschool Expenses			
7 School District Partnership Expenses			
8 Church Expenses			
9 Eligible Education Expenses Primarily for SNSP Pupils		-	
10 Eligible Education Expenses on SNSP Statements of Actual C	ost	-	
11 Other Non-Eligible Expenses			
12 Less: Total Non-Eligible Expenses		\$-	
13 Add: Eligible Education Expense for Land			
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 Eligible Education Expenses			
20 Net Eligible Education Expenses for All Pupils		\$-	
PERCENTAGE OF	PUPILS PARTICIPATING IN PSCP		
21 PSCP Pupil Average Full-Time Equivalent 3rd Friday Sept & 2	nd Friday Jan Average FTE	-	
22 All Pupil Average Full-Time Equivalent3rd Friday Sept & 2nd I	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 Revenue		-	
26 Total 2022-23 PSCP Revenue		\$-	
27 Less: Net Eligible Education Expenses for PSCP PupilsLine 2	0 times Line 23	-	
28 Add: June 30, 2022 PSCP Reserve Balance		-	
29 Less: Repayment of June 30, 2022 PSCP Reserve Balance		-	
30 June 30, 2023 PSCP Reserve Balance		\$-	
31 Plan for PSCP Reserve Required		Not Required	
REQUIRED CASI	AND INVESTMENT BALANCE		
32 June 30, 2023 PSCP Reserve Balance Line 30		-	
33 June 30, 2023 SNSP Reserve Balance		-	
34 Less: Remaining Depreciation on Fixed Assets			
35 Less: Land Purchases that have not Been Included as Eligible			
36 Required Cash and Investment Balance		\$-	

	OTHER ITEMS (Not Part of Submitted Financial Audit)	
37	Type of Financial Audit	Standard
38	Firm Auditing Financial Audit	
39	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.	
40	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 letter, indicate "Yes".	N/A
41	Audit Report Type Auditor should contact DPI in advance of submitting an audit opinion that is an Adverse or Disclaimer of an audit opinion.	
42	Does the audit opinion indicate the prior period was audited by a different auditor <i>This option may only be</i> used in limited circumstances. If considering this option, contact DPI in advance of the financial audit submission to confirm the option may be used.	
43	Was the audit report qualified due to fixed assets being excluded from the Statement of Financial Position?	
44	Did the auditor identify going concern related issues for the school (in notes or opinion)?	
45	Was the audit opinion qualified for a reason other than fixed assets being excluded or going concern related items?	
46	Were there any prior period adjustments, excluding reclassification changes? If so, explain adjustments in the notes.	
47	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? so, explain in the notes.	f
48	Indicate the number/letter of the note(s) that describe the prior period adjustments, going concern items and/or significant unusual transactions.	
49	Is the financial audit at the legal entity level?	
50	If the financial audit is not at the legal entity level, how is this identified in the audit opinion?	
51	Did the school have any EANS or payroll tax credits identified in the COVID Funding Bulletin that were related to the 2022-23 school year? If yes, how were they recorded in the financial statements?	Ł
52	What is the amount of EANS or payroll tax credits identified in the COVID Funding Bulletin that were related to 2022-23 school year and recorded in revenue on the financial statements?	-
53	Is the cash and investment balance in the Statement of Financial Position less than the required cash & investment balance on Line 36?	N/A
	FINANCIAL VIABILITY FACTORS (Not Part of Submitted Financial Audit)	
54	School was required to provide new school surety bond in 2023-23	
55	Is the June 30, 2023 Net Asset Balance on the Statement of Financial Position (SFP) negative?	
56	Are the June 30, 2023 current assets on the SFP less than June 30, 2023 current liabilities on the SFP?	
57	Is the Change in Net Assets on the Statement of Activities less than negative \$25,000 as of June 30, 2023 AND June 30, 2022?	
58	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
	DPI REVIEW ITEMS	
59	General Review Items on Reserve Balance Schedule	-
60	Specific Review Items on Reserve Balance Schedule	-
61	Explanation(s) Recommended on Review Tab	-
62	General Review Items on Review Tab	3
63	Specific Review Items on Review Tab	1

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

Year Ending June 30, 2023

A B Matches Description 1 Eligible Education Expenses Primarily for SNSP Pupils Matches Description of Unset Description 2 Scientment Assidances for Spenses in Line 1 Initiation Revenue for Expenses in Line 1 Initiation Revenue for Expenses in Line 1 3 Fundation Revenue for Expenses In Line 1 Initiation Revenue for Expenses In Line 1 Initiation Revenue for Expenses In Line 1 4 Initiation Revenue for Expenses Internity for SNSP Pupils S 4 Adjustments for Inferitation Expenses Primarily for SNSP Pupils S 1 Not Eligible Education Expenses Primarily for SNSP Pupils S 1 Not Eligible Education Expenses Primarily for SNSP Pupils S 1 Not Eligible Education Expenses Primarily for SNSP Pupils S 1 Not Eligible Education Expenses Primarily for SNSP Pupils S 1 Not Eligible Education Expenses Primarily for SNSP Pupils S 1 Not Eligible Education Expenses Not A S 1 Not Eligible Education Expenses Not A <th></th>	
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41 Less: Total Net Eligible Education Expenses for SNSP Pupils \$ -	
42 IAdd: June 30, 2022 SNSP Reserve Balance	
43 June 30, 2023 SNSP Reserve Balance S -	
REQUIRED CASH AND INVESTMENT BALANCE	
44 June 30, 2023 SNSP Reserve Balance Line 43 - N/A	
45 June 30, 2023 PSCP Reserve Balance - N/A	
46 Less: Remaining Depreciation on Fixed Assets - N/A	-
47 Less: Land Purchases that have not Been Included as Eligible - N/A	-
48 Required Cash and Investment Balance \$ -	

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

ERROR REPORT Image: Control of the school is a school year. This indicates not the school is a concerned spatial opticity and the PSCP in the 2022-23 school year. This indicates not the school is a concerned spatial school year. The school is a concerned spatial school year. The school is a concerned spatial school year is a school year is school year. The school is a concerned spatial school year is school year is school year is school year is school year. The school year is school yea		Year Ending June 30, 2023	
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51 Was an allocation used to determine the Eligible Education Expenses Primarily for SNSP Pupils? N/A 52 Watter Confirmation-Allocation Used: The allocated amounts are only for expenses that were primarily in a salaw with the SNSP pupils. N/A 53 allocation (such as percent of the school participating in the SNSP, The allocation percentage is based on the actual amount of SNSP for the dilyzara for the school participating in the SNSP, The allocation percentage is based on the actual amount of SNSP for the dilyzara mothe be openses included in primarily SNSP expenses on the percent of the individual's time or the portion of the item that was used of SNSP students. 54 Were solely used for SNSP primarily expenses. The amount on Line 1 and Line 10 did not require any calculations on Line 51-4 must be answered. OK 55 The questions on Line 51-4 must be answered. OK 64 were solely used for SNSP pupils, the decrease to the general eligible education expenses on Line 20 with indicates an allocation was not used for eligible education expenses on Line 20 with the amount on Line 1. In the classes an allocation was not used for SNSP pupils. OK 9 minarity SNSP Allocation NU Used: If Line 51 Indicates an allocation was not used for eligible education expenses primarily for SNSP pupils. OK 9 minarity SNSP Allocation NU Used: If Line 51 Indicates an allocation was not used for SNSP pupils. N/A 1 minari andish the amount on Line 1. Allocation is allocation	49		
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Evelopies N/A Section 12 Status Confirmation-Allocation Used: The primarily SNSP allocated arround does not use a general allocated dominal to a spectra for the school principality in the SNSP principal. N/A Section 20 Status Confirmation-Allocation Not Used: The individuals whose salaries were included in primary SNSP expenses. N/A Section 20 Status Confirmation-Allocation Not Used: The individuals whose salaries were included in primary SNSP expenses. N/A Status Confirmation-Allocation Not Used: The individuals were to be portion of the term but at usuad for SNSP expenses. N/A Status Confirmation-Allocation Not Used: The individuals were to be portion of the term but at usuad for SNSP expenses on Une 20 OK Status Confirmation-Allocation Not Used: The individuals were to be portion of the term but at usuad for SNSP expenses on Une 20 OK Status Confirmation-Allocation Not Used: Thus 51 indicates an allocation was used for eligible education expenses on Une 20 OK Status Confirmation-Allocation Not Used: Thus 51 indicates an allocation was not used for eligible education expenses on Une 20 OK Status Confirmation-Allocation Not Used: Thus 51 indicates an allocation was not used for eligible education expenses on Une 20 OK Status Confirmation-Allocation Not Used: Thus 51 indicates an allocation was not used for eligible education expenses on Une 20 N/A Status Confirmati	51	Was an allocation used to determine the Eligible Education Expenses Primarily for SNSP Pupils?	N/A
53 allocation (such as percent of the school participating in the SNSP). The allocation percentage is based on the actual amount of SNSP birm/such with resource being allocated. N/A 64 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. OK 65 The questions on Line 51-54 must be answered. OK 66 Primarily SNSP Allocation Used: If Line 51 indicates an allocation was used for eligible education agreenses primarily 67 SNSP pupils, the dacrease to the general eligible education expenses on Line 20 must be the amount before the allocation. Erritre, at least 50% of an expense must be used for SNSP students to be included as a primarily expenses. OK 70 must percent be amount before the allocation. Erritre, at least 50% of an expense must be used for SNSP students to be included as a primarily expense. N/A 81 The questions of SNSP pupils. In this case, no allocations may be used to determine the amount on Line 1. N/A 82 If the school is also participating in the PSCP, the eligible education expenses primarily for SNSP pupils. Standard N/A 84 OTHER TEMS (Not Part of Submitted Financial Audit) Standard 85 Type of Financial Audit . 86 Firm Auditing Financial Audit . 87 Typ	52	related to SNSP pupils and do not include the costs for teachers unless the school has a resource	N/A
expenses only worked on SNSP for the full year and the expenses included in primarily SNSP expenses for adjustions of the parcent of the individual's time or the portion of the item that was used for SNSP students and not SNSP students. N/A 55 The questions on Line 51-54 must be answered. OK 56 The questions on Line 51-54 must be answered. OK 57 The questions on Line 51-54 must be answered. OK 58 The adjust of the primarily expenses. OK 59 sequences primarily conserves to the general eligible education expenses on Line 20 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 expenses. OK 50 The standor to Used; If Line 51 indicates an allocation was not used, or eligible education expenses for SNSP pupils. the docrease to the general eligible education expenses on Line 20 on Line 50 rb PSCP Reserve Balance Schedule must match Line 1 of the SNSP pupils on Line 50 rb PSCP Reserve Balance Schedule must match Line 1 of the SNSP pupils on Line 50 rb PSCP Reserve Balance Schedule must match Line 1 of the SNSP pupils on Line 50 rb PSCP Reserve Balance Schedule must match Line 1 of the SNSP pupils. N/A 61 Did the auditor issue a management letter for the 2022-23 financial audit? If yes, submit with audit unless the schedule is line fit yer ary of participation in the Choice program and SNSP. N/A 62 Did the management letter identity any additional items not includ	53	allocation (such as percent of the school participating in the SNSP). The allocation percentage is based	N/A
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56 segments primarily for SNSP pupils, the decrease to the general eligible education expenses on Line 20 OK Primarily SNSP Allocation Not Used: If Line 51 indicates an allocation was not used for eligible education expenses on Line 20 OK 57 must be the anount hofe the allocation. Further, at least 50% of an expense must be used for eligible education expenses on Line 20 OK 57 must match the amount on Line 1. Note: if Line 51 indicates an allocation was not used, tine 1 may only include ecosts for SNSP pupils. In this case, no allocations may be used to determine the amount on Line 1. If the school is also participating in the PSCP, the eligible education expenses on Line 20 N/A 58 on Line 9 of the PSCP Reserve Balance Schould must match Line 1 of the SNSP Paserve Balance Schould must match Line 1 of the SNSP Paserve Balance Schould must match Line 1 of the SNSP Paserve Balance Schould must match Line 1 of the SNSP Paserve Balance Schould was and the school is in its first year of participation in the Choice program and SNSP. N/A 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. N/A 62 Did the management letter identified in the current year letter, indicate "Yes". N/A 63 ar Disclaimer of an audit opinion. N/A 64 be used in Jinnef actrumstances. If considering this aption, contect DP	55	The questions on Line 51-54 must be answered.	OK
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58 on Line 9 of the PSCP Reserve Balance Schedule must match Line 1 of the SNSP Reserve Balance Schedule. N/A 59 Type of Financial Audit Standard 60 Firm Auditing Financial Audit Standard 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. - 62 Did the management letter identify any additional items not included in the previous school year's letter? If N/A 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 indicate the prior period was audited by a different auditor? This option may only - 64 bus the audit opinion indicate the prior period was audited DPI in advance of opinion? - 70 Does the audit opinion may be used. - 65 Was the audit opinion qualified due to fixed assets being excluded from the Statement of Financial Position? - 66 Did the auditorion qualified for a reason other than fixed assets being excluded or going concern related items? - 67 Was the audit pinion qualified for a reason other than fixed assets being excluded or going concern related items? - 68 Were there any significant unusual transactions as defined under AICPA SAS No	57	expenses primarily for SNSP pupils, the decrease to the general eligible education expenses on Line 20 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	ОК
59 Type of Financial Audit Standard 60 Firm Auditing Financial Audit - 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. - 62 Did the management letter identified in the current year letter, indicate "Yes". N/A 63 Audit Report Type Auditor should contact DPI in advance of submitting an audit opinion that is an Adverse or Discidemer of an audit opinion. - 63 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. - 64 Nas the audit report qualified due to fixed assets being excluded from the Statement of Financial Position? - 65 Position? - - 66 Did the auditor identify going concern related issues for the school (in notes or opinion)? - 67 Ite audit rene any rojno period adjustments, excluding reclassification changes? If so, explain adjustments in the notes. - 68 Were there any significant unusual transactions as defined under AICPA SAS No. 122 AU-C §240.11, 69 - 69 Tis opianin in the notes. - <	58	on Line 9 of the PSCP Reserve Balance Schedule must match Line 1 of the SNSP Reserve Balance	N/A
60 Firm Auditing Financial Audit - 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. - 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 letter, 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. - 00 Does the audit opinion indicate the prior period was audited by a different auditor? This option may only be used. - 64 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. - 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)? - 67 Was the audit opinion qualified for a reason other than fixed assets being excluded or going concern related items? - 68 Were there any significant unusual transactions as defined under AICPA SAS No. 122 AU-C §240.11, other there any significant unusual transactions as defined under AICPA SAS No. 122 AU-C §240.11, other there any significant unusual tr		OTHER ITEMS (Not Part of Submitted Financial Audit)	
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. 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 letter, 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. - 64 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. - 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)? - 67 Was the audit opinion qualified for a reason other than fixed assets being excluded or going concern related items? - 68 Were there any significant unusual transactions as defined under AICPA SAS No. 122 AU-C §240.11, 69 - 69 obter than PPP loans, EANS funds, or other COVID funding identified in the PSCP/SNSP Covid Funding Bulletin? If so, explain in the notes. - 70 Indicate the number/letter of the note(s) that describe the prior period adjustments, going concern items and/or significant unusual transactions.	59	Type of Financial Audit	Standard
1 the school is in its first year of participation in the Choice program and SNSP. - 62 Did the management letter identify any additional items not included in the previous school year's letter? If N/A 63 <i>or Disclaimer of an audit opinion.</i> - 00 Does the audit opinion indicate the prior period was audited by a different auditor? This option may only 64 <i>bus the audit opinion indicate the prior period was audited by a different auditor? This option may only</i> 65 <i>bus the audit opinion indicate the prior period was audited by a different auditor? This option may only</i> 66 Does the audit opinion indicate the prior period was sudited by a different auditor? This option may only 67 Was the audit report qualified due to fixed assets being excluded from the Statement of Financial 68 Was the audit opinion qualified for a reason other than fixed assets being excluded or going concern 68 Were there any prior period adjustments, excluding reclassification changes? If so, explain adjustments 69 Were there any significant unusual transactions as defined under AlCPA SAS No. 122 AU-C §240.11, 69 Bulletin? If so, explain in the notes. 70 Indicate the number/letter of the note(s) that describe the prior period adjustments, going concern items and/or significant unusual transactions. 71 Is the financial audit is not	60	Firm Auditing Financial Audit	-
102 specific audit adjustments are identified in the current year letter, indicate "Yes". N/A 103 Audit Report Type Auditor should contact DPI in advance of submitting an audit opinion that is an Adverse or Disclaimer of an audit opinion. - 103 Does the audit opinion indicate the prior period was audited by a different auditor? This option may only - 104 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. - 105 Was the audit report qualified due to fixed assets being excluded from the Statement of Financial Position? - 106 Did the auditor identify going concern related issues for the school (in notes or opinion)? - 107 related items? - 108 Was the audit opinion qualified for a reason other than fixed assets being excluded or going concern related items? - 108 Were there any spirificant unusual transactions as defined under AICPA SAS No. 122 AU-C §240.11, - 109 other than PPP loans, conther COVID funding identified in the PSCP/SNSP Covid Funding Bulletin? If so, explain in the notes. - 101 Indicate the number/letter of the note(s) that describe the prior period adjustments, going concern items and/or significant unusual transactions. - 11 Is the financial audit is not at the l	61	• • •	-
0 or Disclaimer of an audit opinion . - 0 Does the audit opinion indicate the prior period was audited by a different auditor? This option may only 04 be used in limited circumstances. If considering this option, contact DPI in advance of the financial audit 05 Was the audit report qualified due to fixed assets being excluded from the Statement of Financial 05 Did the auditor identify going concern related issues for the school (in notes or opinion)? 07 Was the audit opinion qualified for a reason other than fixed assets being excluded or going concern 07 Was the audit opinion qualified for a reason other than fixed assets being excluded or going concern 08 Were there any prior period adjustments, excluding reclassification changes? If so, explain adjustments in the notes. 08 Were there any significant unusual transactions as defined under AICPA SAS No. 122 AU-C §240.11, 09 other than PPP loans, EANS funds, or other COVID funding identified in the PSCP/SNSP Covid Funding Bulletin? If so, explain in the notes. 70 Indicate the number/letter of the note(s) that describe the prior period adjustments, going concern items and/or significant unusual transactions. 71 Is the financial audit at the legal entity level? - 72 If the financial audit is not at the legal entity level, how is this identified in the audit opinion? -	62		N/A
64 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. - 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)? - 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. - 68 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. - 70 Indicate the number/letter of the note(s) that describe the prior period adjustments, going concern items and/or significant unusual transactions. - 71 Is the financial audit is not at the legal entity level, how is this identified in the audit opinion? - 72 If the financial audit is not at the legal entity level, how were they recorded in the financial statements? - 73 Did the school have any EANS or payroll tax credits identified in the COVID Funding Bulletin that were related to the 2022-23 school year? If yes, how were they recorded in the financial statemen	63	or Disclaimer of an audit opinion .	-
05 Position? 66 Did the auditor identify going concern related issues for the school (in notes or opinion)? - 67 related items? - 68 Were there any prior period adjustments, excluding reclassification changes? If so, explain adjustments in the notes. - 68 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. - 70 Indicate the number/letter of the note(s) that describe the prior period adjustments, going concern items and/or significant unusual transactions. - 71 Is the financial audit at the legal entity level, how is this identified in the audit opinion? - 72 If the financial audit is not at the legal entity level, how is this identified in the financial statements? - 73 Did the school have any EANS or payroll tax credits identified in the COVID Funding Bulletin that were related to the 2022-23 school year? If yes, how were they recorded in the financial statements? - 74 What is the amount of EANS or payroll tax credits identified in the COVID Funding Bulletin that were related to 2022-23 school year and recorded in revenue on the financial statements? - 75 Is the cash and investment balance in the Statement of Financial Position less than the required cash & N/A </td <td>64</td> <td>be used in limited circumstances. If considering this option, contact DPI in advance of the financial audit</td> <td>-</td>	64	be used in limited circumstances. If considering this option, contact DPI in advance of the financial audit	-
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. 70 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. 70 Indicate the number/letter of the note(s) that describe the prior period adjustments, going concern items and/or significant unusual transactions. 71 Is the financial audit at the legal entity level, how is this identified in the audit opinion? 72 If the financial audit is not at the legal entity level, how is this identified in the COVID Funding Bulletin that were related to the 2022-23 school year? If yes, how were they recorded in the financial statements? 74 What is the amount of EANS or payroll tax credits identified in the COVID Funding Bulletin that were related to 2022-23 school year and recorded in revenue on the financial statements? 75 Is the cash and investment balance in the Statement of Financial Position less than the required cash & N/A	65		
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73 related to the 2022-23 school year? If yes, how were they recorded in the financial statements? 74 What is the amount of EANS or payroll tax credits identified in the COVID Funding Bulletin that were related to 2022-23 school year and recorded in revenue on the financial statements? 75 Is the cash and investment balance in the Statement of Financial Position less than the required cash & N/A	72	If the financial audit is not at the legal entity level, how is this identified in the audit opinion?	
14 related to 2022-23 school year and recorded in revenue on the financial statements? 75 Is the cash and investment balance in the Statement of Financial Position less than the required cash & N/A	73		-
	74		-
	75		N/A

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

	Year Ending June 30, 2023						
	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	-					
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	4					
-							

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

-

DRAFT SNSP Statements of Actual Cost Pupil Schedule

	Year Ending June 30, 2023								
	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				

Year Ending June 30 2023

DRAFT Review of Private School Choice Programs (PSCP) Reserve Balance for Standard Financial Audits

Year	Ending	June	30.	2023

	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 If additional information is in a note, identify the note in the response.					
1	Expenses on Statement of Activities	\$-	\$-	\$-							
2	Ineligible Depreciation Expense	-	-	-	NO						
3	Contributed Expenses Other Than Fixed Assets	-	-	-	NO						
4	Bad Debt Expense	-	-	-	NO						
5	Scholarship Awards & Other Financial Support for Pupils	-	-	-	NO						
6	Daycare/Preschool Expenses	-	-	-	NO						
7	School District Partnership Expenses	-	-	-	NO						
8	Church Expenses	-	-	-	NO						
9	Eligible Education Expenses Primarily for SNSP Pupils	-	-	-	NO						
10	Eligible Education Expenses on SNSP Statements of Actual Cost										
11	Other Non-Eligible Expenses	-	-	-	NO						
12	Less: Total Non-Eligible Expenses	\$-	\$-	\$-							
_	Add: Eligible Education Expense for Land	-	-	-	NO						
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	\$-	\$-	\$-							

	PERCENTAGE OF PUPILS PARTICIPATING IN PSCP				
21	PSCP Pupil Average Full-Time Equivalent	-	-	-	
22	All Pupil Average Full-Time Equivalent	-	-	-	
23	Percentage of Pupils Participating in PSCP	0.00%	0.00%	0.00%	
	PSCP RESERVE BALANCE				J
24	Current Year PSCP Revenue	-	-	-	ļ
25	Summer School PSCP Revenue	-	-	-	ĺ
26	Total Current Year PSCP Revenue	\$-	\$-	\$-	
27	Less: Net Eligible Education Expenses for PSCP Pupils <i>Line 20 times Line</i> 23	-	-	-	ĺ
28	Add: Prior Year PSCP Reserve Balance	-	-	-	
29	Less: Repayment of Prior Year PSCP Reserve Balance	-	-	-	
30	Current Year PSCP Reserve Balance	\$-	\$-	\$-	
31	Plan for PSCP Reserve Required	Not Required	0	YES	
	REQUIRED CASH AND INVES	REQUIRED CASH AND INVESTMENT BALANCE			-
32	Current Year PSCP Reserve Balance Line 30	-	-	-	
33	Current Year SNSP Reserve Balance	-	-	-	
34	Less: Remaining Depreciation on Fixed Assets	-	-	-	
35	Less: Land Purchases that have not Been Included as Eligible	-	-	-	
36	Required Cash and Investment Balance	\$-	\$-	NO	1

	Other Items (Not Part of Submitt		iii.)	
37	Type of Financial Audit	Standard		١
38	Firm Auditing Financial Audit	-		,
39	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.	-		
40	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 letter, indicate "Yes".	N/A	N/A	
41	Audit Report Type Auditor should contact DPI in advance of submitting an audit opinion that is an Adverse or Disclaimer of an audit opinion.	-		
42	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.	-		,
43	Was the audit report qualified due to fixed assets being excluded from the Statement of Financial Position?			
44	Did the auditor identify going concern related issues for the school (in notes or opinion)?	-		
45	Was the audit opinion qualified for a reason other than fixed assets being excluded or going concern related items?			
46	Were there any prior period adjustments, excluding reclassification changes? If so, explain adjustments in the notes.	-		
47	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.	-		
48	Indicate the number/letter of the note(s) that describe the prior period adjustments, going concern items and/or significant unusual transactions.			
49	Is the financial audit at the legal entity level?	-		
50	If the financial audit is not at the legal entity level, how is this identified in the audit opinion?			
51	Did the school have any EANS or payroll tax credits identified in the COVID Funding Bulletin that were related to the 2022-23 school year? If yes, how were they recorded in the financial statements?	-	N/A	
52	What is the amount of EANS or payroll tax credits identified in the COVID Funding Bulletin that were related to 2022-23 school year and recorded in revenue on the financial statements?	-	N/A	
53	Is the cash and investment balance in the Statement of Financial Position less than the required cash & investment balance on Line 36?	N/A		
	Financial Viability Factors (Not Part of S	Submitted Finance	ial Audit)	
54	School was required to provide new school surety bond in 2023-23		····,	
-	Is the Current Year Net Asset Balance on the Statement of Financial Position			
55 56	(SFP) negative? Are the Current Year current assets on the SFP less than Current Year	-		
50	current liabilities on the SFP? Is the Change in Net Assets on the Statement of Activities less than negative	-		
51	\$25,000 as of Current Year AND Prior Year?			
58	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		

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

Year Ending Current Year								
	NET ELIGIBLE EDUCATION EXPENSES PRIMARILY	FOR SNSP	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 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 STATE	MENTS OF A	ACTUAL COST	•				
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 PUPIL	S					
12	Expenses on Statement of Activities	-	-	-				
13	Ineligible Depreciation Expense	-	-	-	NO	-		
14	Contributed Expenses Other Than Fixed Assets	-	-	-	NO	-		
15	Bad Debt Expense	-	-	-	NO	-		
16	Scholarship Awards & Other Financial Support for Pupils	-	-	-	NO	-		
17	Daycare/Preschool Expenses	-	-	-	NO	-		
18	School District Partnership Expenses	-	-	-	NO	-		
19	Church Expenses	-	-	-	NO	-		
20	Eligible Education Expenses Primarily for SNSP Pupils	-	-	-	NO	-		
21	Total Actual Cost for Pupils in SNSP Statements of Actual Cost							
22	Other Non-Eligible Expenses		-	-	NO	-		
23	Less: Total Non-Eligible Expenses	\$-	\$-	\$-				
24	Add: Eligible Education Expense for Land	-	-	-	NO	-		
25	Eligible Education Expenses	\$-	\$-	\$-				

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

		Year Endi	ng (Current Year				
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	\$	-	\$-	\$	-		
	PERCENTAGE OF PUPILS PARTICIPATIN	G IN SNS	Ρ					
32	SNSP Pupil Average Full-Time Equivalent	-		-	-			
33	All Pupil Average Full-Time Equivalent	-		-	-			
34	Percentage of Pupils Participating in SNSP	0.0	0%	0.00%	0.00	0%		
	SNSP RESERVE BALANCE							
35	Current Year SNSP Revenue		-	-		-		
36	Summer School SNSP Revenue		-	-		-		
37	Total Current Year SNSP Revenue	\$	-	\$-	\$	-		
38	Net Eligible Education Expenses Primarily for SNSP Pupils Line 7							
39	Net Eligible Education Expenses on SNSP Statements of Actual Cost Line 11							
40	General Net Eligible Education Expenses for SNSP Pupils Line 31 times Line 34							
41	Less: Total Net Eligible Education Expenses for SNSP Pupils							
42	Add: Prior Year SNSP Reserve Balance							
43	Current Year SNSP Reserve Balance							
	REQUIRED CASH AND INVESTMENT B							
44	Current Year SNSP Reserve Balance <i>Line 43</i>		-	-		-		
45	Current Year PSCP Reserve Balance		-	-		-		
46	Less: Remaining Depreciation on Fixed Assets		-	-		-	NO	-
47	Less: Land Purchases that have not Been Included as Eligible		-	-		-	NO	-
48	Required Cash and Investment Balance	\$	-	\$-	\$	-		

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

	ERROR REPORT							
49	he school also participated in the PSCP in the Current Year school year. This idicates no if the school is a Choice system.			NO				
50	Percent of Primarily SNSP Expenses Included as Eligible	N/A	N/A	NO				
51	/as an allocation used to determine the Eligible Education Expenses Primarily for NSP Pupils?			NO				
52	uditor Confirmation-Allocation Used: The allocated amounts are only for expenses at were primarily related to SNSP pupils and do not include the costs for teachers nless the school has a resource teacher, teacher aide, or additional teacher primarily assist with the SNSP pupils.		N/A	N/A				
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.	N/A	N/A	N/A				
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.	N/A	N/A	N/A				
55	The questions on Line 51-54 must be answered.	OK		NO				
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 20 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		NO				
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 20 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		NO				
58	If the school is also participating in the PSCP, the eligible education expenses primarily for SNSP pupils on Line 9 of the PSCP Reserve Balance Schedule must match Line 1 of the SNSP Reserve Balance Schedule.	N/A		NO				

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

Year Ending Current Year

Other Items (Not Part of Submitted Financial Audit)							
59	Type of Financial Audit	Standard		NO			
60	Firm Auditing Financial Audit	-		NO			
61	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			
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 letter, indicate "Yes".	N/A	N/A	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 .	-		NO			
64	Does the audit opinion indicate the prior period was audited by a different auditor? <i>This</i> 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	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	N/A			
70	Indicate the number/letter of the note(s) that describe the prior period adjustments, going concern items and/or significant unusual 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?		N/A	N/A			
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?	-	N/A	N/A			
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		NO			