

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

Year Ending June 30, 2024

NET ELIGIBLE EDUCATION EXPENSES PRIMARILY FOR SNSP PUPILS			
Line	A Line Description	B Amount	C Matches PSCP
1	Eligible Education Expenses Primarily for SNSP Pupils		
2	Government Assistance for Expenses in Line 1 Excluding Forgiven Paycheck Protection Program (PPP) Loans		
3	Fundraising Revenue for Expenses in Line 1		
4	Insurance Proceeds for Expenses in Line 1		
5	Less: Total Offsetting Revenue for Expenses in Line 1	\$ -	
6	Adjustments to Prior Year Net Eligible Education Expenses Primarily for SNSP Pupils		
7	Net Eligible Education Expenses Primarily for SNSP Pupils	\$ -	
NET ELIGIBLE EDUCATION EXPENSES ON SNSP STATEMENTS OF ACTUAL COST			
<i>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 10/15/24.</i>			
8	Cost from Invoices		
9	Allocated Salary & Benefits Costs		
10	Less: Offsetting Government Assistance Revenue		
11	Net Eligible Education Expenses on SNSP Statements of Actual Cost	\$ -	
NET ELIGIBLE EDUCATION EXPENSES FOR ALL PUPILS			
12	Expenses on Statement of Activities	-	N/A
13	Ineligible Depreciation Expense	-	N/A
14	Contributed Expenses Other Than Fixed Assets	-	N/A
15	Bad Debt Expense	-	N/A
16	Scholarship Awards & Other Financial Support for Pupils	-	N/A
17	Daycare/Preschool Expenses	-	N/A
18	School District Partnership Expenses	-	N/A
19	Church Expenses	-	N/A
20	Eligible Education Expenses Primarily for SNSP Pupils		
21	Total Actual Cost for Pupils in SNSP Statements of Actual Cost	-	N/A
22	Other Non-Eligible Expenses	-	N/A
23	Less: Total Non-Eligible Expenses	\$ -	
24	Add: Eligible Education Expense 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	\$ -	
30	Adjustments to Prior Year Net Eligible Education Expenses		
31	Net Eligible Education Expenses for All Pupils	\$ -	
PERCENTAGE OF PUPILS PARTICIPATING IN SNSP			
32	SNSP Pupil Average Full-Time Equivalent 3rd Friday Sept & 2nd Friday Jan Average FTE	-	
33	All Pupil Average Full-Time Equivalent 3rd Friday Sept & 2nd Friday Jan Average FTE	-	
34	Percentage of Pupils Participating in SNSP		0.00%

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SNSP RESERVE BALANCE			
35	2023-24 SNSP Revenue	-	
36	2023 Summer School SNSP Revenue	-	
37	Total 2023-24 SNSP Revenue	\$ -	
38	Net Eligible Education Expenses Primarily for SNSP Pupils <i>Line 7</i>	-	
39	Net Eligible Education Expenses on SNSP Statements of Actual Cost <i>Line 11</i>	-	
40	General Net Eligible Education Expenses for SNSP Pupils <i>Line 31 times Line 34</i>	-	
41	Less: Total Net Eligible Education Expenses for SNSP Pupils	\$ -	
42	Add: June 30, 2023 SNSP Reserve Balance	-	
43	June 30, 2024 SNSP Reserve Balance	\$ -	
REQUIRED CASH AND INVESTMENT BALANCE			
44	June 30, 2024 SNSP Reserve Balance Line 43	-	N/A
45	June 30, 2024 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	\$ -	

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NET ELIGIBLE EDUCATION EXPENSES PRIMARILY FOR SNSP PUPILS						
Line	A Line Description	B 23-24 Amount	C 22-23 Amount	D Change	E Explanation Recommended	F Explanation of Change/Description of Amount Included <i>If additional information is in a note, identify the note in the response.</i>
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					
9	Allocated Salary & Benefits Costs					
10	Less: Offsetting Government Assistance Revenue					
11	Net Eligible Education Expenses on SNSP Statements of Actual Cost					
NET ELIGIBLE EDUCATION EXPENSES FOR ALL PUPILS						
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	-

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23	Less: Total Non-Eligible Expenses	\$ -	\$ -	\$ -		
24	Add: Eligible Education Expense for Land	-	-	-	NO	-
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	\$ -	\$ -	\$ -		

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PERCENTAGE OF PUPILS PARTICIPATING IN SNSP				
32	SNSP Pupil Average Full-Time Equivalent	-	-	-
33	All Pupil Average Full-Time Equivalent	-	-	-
34	Percentage of Pupils Participating in SNSP	0.00%	0.00%	0.00%
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 BALANCE				
44	Current Year SNSP Reserve Balance <i>Line 43</i>	-	-	-
45	Current Year PSCP Reserve Balance	-	-	-
46	Less: Remaining Depreciation on Fixed Assets	-	-	-
47	Less: Land Purchases that have not Been Included as Eligible	-	-	-
48	Required Cash and Investment Balance	\$ -	\$ -	\$ -
ERROR REPORT				
49	The school also participated in the PSCP in the 2023-24 school year. This indicates no if the school is a Choice system.			NO
50	Percent of Primarily SNSP Expenses Included as Eligible	N/A	N/A	NO
51	Was an allocation used to determine the Eligible Education Expenses Primarily for SNSP Pupils for any of the expenses?	N/A		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.	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
54	Auditor Confirmation-Allocation Not Used: The individuals whose salaries were included 100% in primarily SNSP expenses only worked on SNSP for the full year and the expenses 100% included in primarily SNSP expenses were solely used for SNSP primarily expenses. The amounts included on Line 10 that were fully included on Line 1 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.	N/A		N/A
55	The questions on Lines 51-54 must be answered.	OK		NO

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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.	OK		NO
57	Primarily SNSP Allocation Not Used: If Line 51 indicates an allocation was not used for any 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.	OK		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

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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 for the 2023-24 financial audit? If yes, submit with audit unless the school is in its first year of participation in the Choice program and SNSP.	-	NO
62	Did the management letter identify any additional items not included in the previous school year's letter? If specific uncorrected audit adjustments are identified in the current year letter, indicate "Yes".	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? 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	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
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 identified in the COVID Funding Bulletin that were related to the current school year? If yes, how were they recorded in the financial statements?	-	N/A
74	What is the amount of EANS or payroll tax credits identified in the COVID Funding Bulletin that were related to current school year and recorded in revenue on the financial statements?	-	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