



**INSTRUCTIONS FOR COMPLETION OF
BUDGET REPORT AND ANTICIPATED CASH FLOW FOR YEAR ENDING JUNE 30, 2017
(PI-PCP-14)**

Before starting, save an unused copy of this spreadsheet for further use.

The spreadsheet version of the budget report and projected cash flow is being provided as an accommodation for the use of schools in complying with the sound fiscal practice and financial viability requirements for new schools required by Wisconsin Statute 118.60(7)(d)2 and Wisconsin Statute 119.23(7)(d)2. For new schools participating in the program for the 2016-17 school year, this budget and related documents will be used to determine if the school is financially viable. If a new school is determined not financially viable, it will not be eligible to participate in the program in the 2016-17 school year. It is also being provided for the use of schools that may have financial viability concerns and are required to provide a budget to the DPI per Wisconsin Administrative Code PI 35.048 (2). Further, it must be used by a participant in the Special Needs Scholarship Program (SNSP) to support the school having the required funding to pay back the SNSP payments.

Although every effort has been made to ensure the accuracy of the calculations, final responsibility for submitted data is with the reporting school. Please notify the department immediately if you become aware of any errors in calculations by contacting dpichoicedauditreports@dpi.wi.gov.

The cells in the spreadsheet have been protected so that data can only be entered in cells that need information. Use the tab key, arrows or mouse to move to the cells that will accept an entry. When filling out the form on the computer, only the cells highlighted in light yellow can be filled out.

Do not use the space bar to delete information in a cell. Use the delete key or backspace to remove information in any cell.

Certain new Choice schools (generally those considered start up) are required to submit their budget to the department by August 1, 2015. All schools new to the Choice program are required to provide a budget report by May 2, 2016 to the department and a revised budget report by November 2, 2016 to the department. If the school is completing the budget due to the department identifying financial viability issues with the school, the due date is the date identified in the correspondence from the department. The SNSP schools are required to submit the budget by March 1, 2016.

The budget will not be considered complete unless all items on the checklist are completed and included. This includes a proper signature, being timely filed, including all pages of the report in final form, containing no errors on the error page and all required attachments are provided. Once completed, print off the entire report. The pages must be assembled in page number sequence. The Choice administrator's signature and date is required on the coverpage.

If you have questions, email dpichoicedauditreports@dpi.wi.gov.

You may either mail or deliver a copy to the addresses below OR you may scan the entire signed report, except for the instruction page and table of contents, and send via e-mail attachment to dpichoicedauditreports@dpi.wi.gov. Retain a copy for your records and for subsequent revision as needed. If submitting via email, provide the scanned version (not Excel) of the signed and completed report, AND all required documents per the report cover page. Please note the individual e-mail size limit is 15 mb. Do not copy individual team members in the email unless specifically directed by department staff. If submitting by mail or delivery send signed and completed report AND all required documents to:

If delivered:

Private School Choice Programs
ATTN: Choice School Finance Auditor
Department of Public Instruction
125 S. Webster Street
Madison, WI 53703

If mailed:

Private School Choice Programs
ATTN: Choice School Finance Auditor
Department of Public Instruction
P.O. Box 7841
Madison, WI 53707-7841



Wisconsin Department of Public Instruction
Private School Choice Programs
BUDGET REPORT AND ANTICIPATED CASH FLOW
FOR THE YEAR ENDING JUNE 30, 2017

PI-PCP-14 (Revised 6-15)

This report is a requirement of s. 119.23, Wis. Stat. for MPCP,
s. 118.60, Wis. Stat for RPCP and WPCP, and s. 115.7915 for SNSP.

Refer to detailed instructions on the
"Instructions" tab.

See the instructions for due dates.

I. GENERAL INFORMATION

School Name	School City

Place an "X" next to all programs the school will participate in *This must match the Intent to Participates (ITP). Note the SNSP requires a different ITP from the other programs.*

<input type="checkbox"/>	Milwaukee Parental Choice Program (MPCP)
<input type="checkbox"/>	Racine Parental Choice Program (RPCP)
<input type="checkbox"/>	Wisconsin Parental Choice Program (WPCP or Statewide)
<input type="checkbox"/>	Special Needs Scholarship Program (SNSP)

Is it the school's first year of participation in the Choice programs or the SNSP? <i>If the school withdrew or was terminated from all programs, the school is in it's first year of participation.</i>	
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II. SIGNATURE

For new schools participating in the program for the 2016-17 school year: I understand that the Department of Public Instruction (DPI) must receive a complete budget, including all required attachments, by the date in the instructions. Failure to provide a complete budget and all attachments by the required date may result in my school being ineligible to participate in the MPCP, RPCP, WPCP, or SNSP in the 2016-17 school year. Further, I understand that this budget and related documents will be used to determine if the school is financially viable. If a school new to the private school choice programs is determined not financially viable, it will not be eligible to participate in the program in the 2016-17 school year.

Name of Choice/SNSP Administrator of Record (Typed) <i>Designees Not Permitted</i>	Administrator's Title

Choice/SNSP Administrator of Record Original Signature <i>Designee Not Permitted</i>	Date Signed
ERROR(S) IDENTIFIED ON ERROR REPORT. REPORT CANNOT BE SUBMITTED.	

III. INDIVIDUAL PREPARING REPORT

Name of Individual Preparing the Report

Employer of Individual Preparing the Report - If Self Employed so State

Telephone Number <i>Area Code/No.</i>	E-mail Address

Projected June 30, 2017 Cash Flow Deficit	NONE
Projected 2016-17 Budget Deficit	#REF!

IF CASH FLOW DEFICIT SHOWN - ADDITIONAL FUNDING MUST BE OBTAINED OR COSTS REDUCED

All budgets must include the Completeness Checklist.

BUDGET WILL NOT BE CONSIDERED COMPLETE WITHOUT REQUIRED DOCUMENTS ATTACHED

**COMPLETENESS CHECKLIST
YEAR ENDING JUNE 30, 2017**

This checklist must be provided with all budget submissions. The school must print off the budget and manually place a checkmark that all items below have been completed. This page must be submitted with the budget after the coverpage. The budget MUST MEET ALL OF THE REQUIREMENTS below. Line 5 may not say ERROR(S) IDENTIFIED! unless an email from one of the DPI Auditors specifically excusing the error is attached to the budget and Lines 6 and 7 may not say INCOMPLETE! IF ANY OF THE REQUIREMENTS ARE NOT MET, A NEW 2016-17 CHOICE SCHOOL MAY BE BARRED FROM PARTICIPATION IN THE PROGRAM IN THE 2016-17 SCHOOL YEAR.

GENERAL	
1	Received by DPI no later than required due date.
2	Final school version. Drafts are not acceptable.
3	Includes all pages of the report (pages 1-35 plus the cover page), even if not applicable to the school.
4	<u>Cover Page</u> : Signed and dated by the Choice administrator on the Intent to Participate form.
5	<u>Error Report</u> : No errors may be included on the error report.
6	All required documents indicated below (lines 11-28) have been submitted with the budget. A "Yes" is indicated if the document is required. All attachments specifically identified below must be provided. The school may not provide alternative documentation or no documentation. <i>If the school believes alternative documentation is more applicable for a budget, the school must contact a DPI auditor prior to submitting the budget and the required deadline. Budgets that include alternative attachments without specific approval from the DPI auditors may be determined incomplete.</i>
REQUIRED ATTACHMENTS	
7	Current balance sheet, income statement, and bank statement(s) for legal entity of school
8	Classroom configurations by classroom that indicates the number of students and their grade(s), number of teachers, and number of teacher's aides in each classrooms.
9	A listing of classroom supplies included in Sch 2, line 55 that includes an item description and the cost of each item. YES
10	Any agreements in writing currently obtained for contributions, non-government grants, or fundraising (Sch 4-2)
11	Income statement, balance sheet, and bank statements for ALL churches and schools providing subsidies to the school or a selection, if the list was previously provided to a DPI auditor to select a sample and the school received an email with the selection. If a sample was selected by a DPI auditor, attach the email from the DPI auditor with the selection. NO
12	Endowment fund bank statements and documents establishing endowment fund NO
13	Operating debt agreements or evidence the school is obtaining debt that includes the lenders name, estimated amount to be provided, and that it will be provided to the school (Sch 6)
14	Balance sheet, income statement, and bank statement(s) evidencing availability of funds for related party debt (Sch 6 and/or Sch 4). <i>A balance sheet and income statement are not required if the fund provider is an individual. If the fund provider is an organization, they are required.</i>
15	Source of funding and bank statement(s) evidencing availability of funds for beginning cash balance (Sch 12, Ln 1, Col B) NO
16	Printscreen from the City assessor office showing the owner of all locations included on Sch 5-2. If unavailable, a property deed showing the owner. The address on the printscreen or deed must exactly match the school address. YES
17	Rental agreement for all school locations. If a rental agreement has not yet been completed, indicate in the box below when it is expected to be completed. A copy must be sent to the Department when completed.
18	
CONTINGENCY FUNDING REQUIRED ATTACHMENTS	
19	Balance sheet, income statement, and bank statement(s) evidencing availability of contingency funds from all related party organizations. (Sch 12, Q1) NO
20	Bank statement(s) evidencing availability of contingency funds from all individuals and endowment funds. (Sch 12, Q1) NO
21	Contingency Funds from Individual, Related Party Organization, or Unrelated Organization: Written agreement specifying who will provide the funds, that it will be provided to the school, the amount that will be provided, when it will be provided, if the amount needs to be paid back and, if so, when it needs to be paid back (Sch 12, Q1). NO
22	Contingency Funds from Bank or other Financial Institution: Debt agreements or evidence the school is obtaining debt that includes the lenders name, estimated amount to be provided, and that it will be provided to the school (Sch 12, Q1) NO

0
ERROR REPORT
YEAR ENDING JUNE 30, 2017

COVER PAGE			
Line	Item	Result	
[?]	1	The school has not indicated if it is new or continuing on the cover page	
SCHEDULE 2 AND 2A			
[?]	2	September 1 Choice enrollment is more than All pupil enrollment	OK
[?]	3	3rd Friday September Choice students are more than All pupil students	OK
[?]	4	2nd Friday January Choice students are more than All pupil students	OK
[?]	5	Choice pupils by program does not equal the total Choice pupils	
[?]	6	Planned outreach activities totaling 87.5 hours must be included on Schedule 1A	OK
SCHEDULE 3			
[?]	7	Month of hire is not completed	OK
[?]	8	An explanation of who is included in Other Employees is not entered	OK
[?]	9	One or more explanations regarding supplies & utilities have not been entered	ERROR
[?]	10	One or more provider names have not been provided	ERROR
[?]	11	Eligible education expenses and SNSP expenses are more than total expenses	OK
[?]	12	Sch 3-1 and/or Sch 3-2 include SNSP expenses but the school isn't participating in SNSP	OK
SCHEDULE 4			
[?]	13	An explanation for other revenue has not been included on Sch 4-4	OK
[?]	14	The school must indicate if contributions, non government grants, or fundraising are written or pledged	OK
SCHEDULE 6			
[?]	15	Borrowing incurred does not equal borrowing cash receipts	OK
[?]	16	Borrowing repaid does not equal borrowing cash payments	OK
[?]	17	Interest paid does not equal borrowing interest cash payments	OK
[?]	18	The school has included related party debt but had not explained who the related party is	OK
SCHEDULE 5			
[?]	19	The years of service have not been included for all assets on Schedule 5-1	OK
[?]	20	The percent relating to school has not been included for all assets on Schedule 5-1	ERROR
[?]	21	The locations of the school have not been entered on Schedule 5-2	ERROR
[?]	22	The explanation of how educational media or equipment will be provided is not complete on Schedule 5-2	ERROR
SCHEDULE 7			
[?]	23	The prepaid balance on Schedule 12 is less than the auditor fee	ERROR
[?]	24	The explanation of how the school will fund summer expenditures has not been included	ERROR
INCOMPLETE SCHEDULES			
[?]	25	Schedule 1 has not been completed	OK
[?]	26	Schedule 11 has not been completed	OK
[?]	27	Schedule 12 has not been completed	OK
[?]	28	Schedule 13-1 and/or 13-2 have not been completed	OK
[?]	29	Schedule 15-1 has not been completed	OK
NET ASSET ERRORS			
			JUNE 30, 2016
			JUNE 30, 2017
[?]	30	Total Other Program Assets does not equal the detailed list	OK
[?]	31	Total Other Program Liabilities does not equal the detailed list	OK

SCHEDULE 1: BUDGET QUESTIONNAIRE

YEAR ENDING JUNE 30, 2017

Instructions: All schools are required to answer questions 1-5. The school may not indicate any required questions are not applicable (N/A). If additional space is needed, attach an additional page and indicate see attached page in the space below.

GENERAL

- 1) What year did the school begin operating?
- 2) Is the school part of a church?
- 3) If 2 is yes, what is the name of the church?
- 4) Is the school part of a convention of churches?
- 5) If 4 is yes, what is the name of the convention?
- 7) What is the name of the legal entity of the school?

8) Please explain any non-school activities of the legal entity such as a church or daycare.

- 9) Explain the operating organization of the school?
- 10) What is the name of the operating organization?

DEBT/LIABILITIES

11) Does the school have any liens, levies, or other disputed amounts with the IRS, DOR, DWD, or a vendor/third party. All items should be included whether or not the school believes the amounts are owed.

12) If 11 is yes, describe them below and attach documentation from the other party related to these amounts.

TRANSPORTATION

- 13) Place an X next to each type of transportation the school will provide:
- | | | |
|---|--|--|
| <input type="checkbox"/> To and from school | <input type="checkbox"/> Extra-curricular activities | <input type="checkbox"/> Daycare/church |
| <input type="checkbox"/> No transportation will be provided | <input type="checkbox"/> Field Trips | <input type="checkbox"/> Other (Explain Below) |

- 14) If the school is providing transportation, how will it be provided (check all that apply):
- | | |
|--|--|
| <input type="checkbox"/> School provides own transportation | <input type="checkbox"/> School district provides at cost |
| <input type="checkbox"/> School district provides free of charge | <input type="checkbox"/> Contracted from other third party |

FOOD SERVICES

- 15) Will the school provide food?
- | | | |
|--|---|--|
| <input type="checkbox"/> School breakfast, lunch, milk or snack | <input type="checkbox"/> The school will not provide food | <input type="checkbox"/> Other (Explain Below) |
| <input type="checkbox"/> Daycare breakfast, lunch, milk or snack | <input type="checkbox"/> Church | |

- 16) How will the food service be provided?
- | | |
|---|---|
| <input type="checkbox"/> School provides itself | <input type="checkbox"/> 3rd party provider contracted by school |
| <input type="checkbox"/> School district provides | <input type="checkbox"/> 3rd party provider paid for directly by pupils |

17) If the school will provide lunch, breakfast, or milk, insert the amount that will be provided:

	Purpose	Number Served Per Day	Number of Days
18a)	School Lunch		
18b)	School Breakfast		
18c)	School Milk		
18d)	School Snack		

**SCHEDULE 2: ANTICIPATED ENROLLMENTS
YEAR ENDING JUNE 30, 2017**

?	◀ All Pupils and Choice Pupils Completion Instructions					
ALL PUPILS ANTICIPATED ENROLLMENTS						
Line	A Count Category	B Sept 1 Enrollment	C 3rd Friday Sept Count	D 2nd Friday Jan Count	E FTE Factor	F Average FTE
1	4-Year-Old K/437 Hours				0.5	
2	4-Year-Old K/437 Hours + 87.5 Hrs. Outreach				0.6	
3	5-Year-Old K/5 Day				0.5	
4	5-Year-Old K/3 Day				0.6	
5	5-Year-Old K/4 Day				0.8	
6	5-Year-Old K/5 Day				1.0	
7	Grades 1-8				1.0	
8	TOTAL K4-8 ALL PUPILS					
9	Grades 9-12				1.0	
10	TOTAL ALL PUPILS					
CHOICE PUPILS ANTICIPATED ENROLLMENTS						
11	4-Year-Old K/437 Hours				0.5	
12	4-Year-Old K/437 Hours + 87.5 Hrs. Outreach				0.6	
13	5-Year-Old K/5 Day				0.5	
14	5-Year-Old K/3 Day				0.6	
15	5-Year-Old K/4 Day				0.8	
16	5-Year-Old K/5 Day				1.0	
17	Grades 1-8				1.0	
18	TOTAL K4-8 CHOICE PUPILS					
19	Grades 9-12				1.0	
20	TOTAL CHOICE PUPILS					
SPECIAL NEEDS SCHOLARSHIP PROGRAM (SNSP) PUPILS						
21	Total Pupils					
CHOICE PUPILS BY PROGRAM						
Line	A Count Category	B MPCP Count	C WPCP Count	D RPCP Count	E High Count	F Difference
22	4-Year-Old K					
23	5-Year-Old K					
24	Grades 1-8					
25	Grades 9-12					
26	TOTAL CHOICE PUPILS					
CHOICE 2016 SUMMER SCHOOL PUPILS						
Line	A Line Description	B Grades K-8	C Grades 9-12	D Payment Amount		
22	Total Pupils					

0
SCHEDULE 2A: OUTREACH ACTIVITIES SUMMARY
YEAR ENDING JUNE 30, 2017

OUTREACH ACTIVITIES

Instructions: If the school has included pupils in the K4 with outreach (.6 FTE) category, the following schedule must be completed. All activities must have an educational component for the parents. In order for an outreach activity to be allowed, the school must explain how the outreach activity assists the parent/caregiver in their parental role in Column B. Activities that take place during the normal school day, including volunteering in the classroom, and fundraising are not acceptable K4 outreach activities. For guidance on outreach activities, see DPI bulletin 02-03 located at http://sms.dpi.wi.gov/sms_mpinfbul. If additional space is needed put "See additional sheet" in line 24 and put the total hours from the sheet.

Line	A Outreach Activity Description	B Educational Component	C Date(s) of Activity	D Hours
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	TOTAL HOURS			0.00

**SCHEDULE 3-1: SALARIES & RELATED EXPENSES
YEAR ENDING JUNE 30, 2017**

STAFFING INFORMATION

Instructions: Identify below the number of staff positions required on a Full Time Equivalency basis. For example, a half time position should be entered as .5 FTE. Also identify the month of hire for each position. Existing schools should put the month of hire as the 1st date the employees will work in the school year.

Does the Choice/SNSP administrator teach classes?			<i>Include the Choice/SNSP administrator in administrative staff.</i>		
Line	A Position	B Number Paid Positions	C Month of Hire	D Salaries	E Average Salaries
1	Administrators/Principals				
2	Other Administrative Staff				
3	Classroom Teachers				
4	Classroom Teaching Aides				
5	Maintenance Employees				
6	Food Service Employees				
7	Transportation Employees				
8	SNSP Only Employees				
9	Church Employees				
10	Daycare/Preschool Employees				
11	Other Employees				
12	TOTAL				

Explain below what employees are included in Other Employees (Line 11).

13	
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EXPENSES & CASH FLOWS

Insert the SNSP only expenses in line 15 and the eligible education expenses, excluding SNSP expenses, in 14. Insert the total expenses for the 2016-17 school year in Line 16 and the June 30, 2016 Accounts Payable balance in Line 17. Line 17 will then indicate the amount that must be paid in the 2016-17 school year. Include the amount that will be paid for each month in lines 19-30. Ensure the correct amount was paid by reviewing the June 30, 2017 Accounts Payable balance in Line 32.

Line	A Line Description	B Salaries	C FICA & Medicare Taxes	D State & Federal Unemployment	E Employer Paid Benefits
14	Eligible Education Expenses <i>Excluding Ln 15</i>				
15	SNSP Only Expenses	-			
16	Total 2016-17 Expenses	-			
17	June 30, 2016 Accounts Payable				
18	TOTAL AMOUNT TO BE PAID	-	-	-	-
19	July 2016 Cash Payments				
20	August 2016 Cash Payments				
21	September 2016 Cash Payments				
22	October 2016 Cash Payments				
23	November 2016 Cash Payments				
24	December 2016 Cash Payments				
25	January 2017 Cash Payments				
26	February 2017 Cash Payments				
27	March 2017 Cash Payments				
28	April 2017 Cash Payments				
29	May 2017 Cash Payments				
30	June 2017 Cash Payments				
31	TOTAL CASH PAYMENTS	-	-	-	-
32	June 30, 2017 ACCOUNTS PAYABLE	-	-	-	-

TEACHER TO STUDENT RATIO			PAYROLL RATES		
Line	Highest Pupil Count	Paid Positions	Ratio	FICA & Medicare	Unemployment
33					

**SCHEDULE 3-2: GENERAL EXPENSES
YEAR ENDING JUNE 30, 2017**

EXPENSES

Include the total costs and education expenses for each category below. Also include an explanation if no costs are included in lines 1-16 or 12-16, if required.

Line	A Item Description	B Total Cost	C Education Expenses	D If no costs are included, explain how the utilities or supplies are being provided.
1	Telephone & Internet Access			
2	Electricity			
3	Gas			
4	Water and Other Utilities			
5	TOTAL UTILITY	-	-	
6	Administrative Supplies			
7	Classroom Supplies			
8	Pupil Transportation Supplies			
9	Food Service Supplies			
10	Building & Equipment Supplies			
11	TOTAL SUPPLIES	-	-	
12	Contributed Services, Assets, or Goods		-	
13	Scholarship Awards & Financial Support		-	
14	Bad Debt Expense		-	
15	Church Expenses		-	
16	Daycare & Preschool Expenses		-	
17	TOTAL NON-ELIGIBLE EXPENSES	-	-	

CASH FLOWS

Insert the total expenses for the 2016-17 school year in Line 15, the eligible education expenses in Line 12, and the June 30, 2016 Accounts Payable balance in Line 15. Line 17 will then indicate the amount that must be paid in the 2016-17 school year. Include the amount that will be paid for each month in lines 18-29. Ensure the correct amount was paid by reviewing the June 30, 2017 Accounts Payable balance in Line 31.

Line	A Line Description	B Utility	C Supplies	D Non-Eligible Expenses	E Rent	F Insurance
12	Total Eligible Education Expenses	-	-	-		
13	Total 2016-17 Expenses	-	-	-		
14	June 30, 2016 Prepaid Expenses					
15	June 30, 2016 Accounts Payable					
16	TOTAL AMOUNT TO BE PAID	-	-	-	-	-
17	July 2016 Cash Payments					
18	August 2016 Cash Payments					
19	September 2016 Cash Payments					
20	October 2016 Cash Payments					
21	November 2016 Cash Payments					
22	December 2016 Cash Payments					
23	January 2017 Cash Payments					
24	February 2017 Cash Payments					
25	March 2017 Cash Payments					
26	April 2017 Cash Payments					
27	May 2017 Cash Payments					
28	June 2017 Cash Payments					
29	TOTAL CASH PAYMENTS	-	-	-	-	-
30	June 30, 2017 Prepaid Expenses					
31	June 30, 2017 ACCOUNTS PAYABLE	-	-	-	-	-

SCHEDULE 3-3: GENERAL EXPENSES CONTINUED
YEAR ENDING JUNE 30, 2017

CONTRACTED FOOD SERVICE					
Line	Purpose	School Lunch	School Breakfast	School Milk	Other Contracted Costs
1	Cost Per Meal or Milk				
EXPENSES					

Include the number of paid employees the school will have, the month each will be hired, and the total type of costs in each category.

Line	A Item Description	B Total Cost	C Education Expenses	D Provider Name <i>If not known, insert TBD</i>
5	Accounting Services			
6	Independent Auditing Services			
7	Educational Consultant Services			
8	Legal Services			
9	TOTAL SERVICES COSTS			
10	Contractor Provided Pupil Transportation			
11	Contractor Provided Food Service	-		
12	TOTAL CONTRACTOR COSTS			
13	DPI Auditor Fee			
14	Field Trips & Extracurricular Activities			
15	Marketing & Advertising			
16	SNSP Only Expenses			
17	Other Expenses			
18	TOTAL OTHER EXPENSES			
CASH FLOWS				

Insert the total expenses for the 2016-17 school year in Line 15, the eligible education expenses in Line 14, and the June 30, 2016 Accounts Payable balance in Line 16. Line 17 will then indicate the amount that must be paid in the 2016-17 school year. Include the amount that will be paid for each month in lines 18-29. Ensure the correct amount was paid by reviewing the June 30, 2017 Accounts Payable balance in Line 31.

Line	A Line Description	B Services Costs	C Contractor Costs	D Other Expenses
19	Total Eligible Education Expenses	-	-	-
20	Total 2016-17 Expenses	-	-	-
21	June 30, 2016 Prepaid Expenses			
22	June 30, 2016 Accounts Payable			
23	TOTAL AMOUNT TO BE PAID	-	-	-
24	July 2016 Cash Payments			
25	August 2016 Cash Payments			
26	September 2016 Cash Payments			
27	October 2016 Cash Payments			
28	November 2016 Cash Payments			
29	December 2016 Cash Payments			
30	January 2017 Cash Payments			
31	February 2017 Cash Payments			
32	March 2017 Cash Payments			
33	April 2017 Cash Payments			
34	May 2017 Cash Payments			
35	June 2017 Cash Payments			
36	TOTAL CASH PAYMENTS	-	-	-
37	June 30, 2017 Prepaid Expenses			
38	June 30, 2017 ACCOUNTS PAYABLE	-	-	-

**SCHEDULE 4-1: TUITION, FEES & GOVERNMENT ASSISTANCE REVENUES
YEAR ENDING JUNE 30, 2017**

Complete the revenue detail below. Government assistance must be included as offsetting revenue if it relates to the educational programming for the school.

REVENUE DETAIL					
Line	A Item Description	B Average Received per Pupil	C Number of Pupils	D Total Revenue	E Offsetting Revenue
1	Tuition from Non-Choice Pupils			-	
2	Tuition from 9-12 Grade Choice Pupils			-	
3	Food Service Fees from Individuals			-	
4	Other Fees Charged to Non-Choice Pupils			-	
5	Other Fees Charged to Choice Pupils			-	
6	Daycare Tuition & Fees			-	
7	Other Fees Charged				
8	TOTAL TUITION AND FEES			-	
9	Government Food Service Assistance			-	-
10	School District Transportation Payments			-	-
11	{Insert description of government assistance}				-
12	{Insert description of government assistance}				-
13	{Insert description of government assistance}				-
14	{Insert description of government assistance}				-
15	TOTAL GOVERNMENT ASSISTANCE			-	-

CASH FLOWS

Insert the total revenues for the 2016-17 school year in Line 16, and the June 30, 2016 Deferred Revenue and Accounts Receivable balance in Lines 17 and 18. Line 19 will then indicate the amount that must be paid in the 2016-17 school year. Include the amount that will be paid for each month in lines 20-31. Insert any Deferred Revenue balance at the end of the year on line 32. Ensure the correct amount was paid by reviewing the June 30, 2017 Accounts Receivable balance in Line 34.

Line	A Line Description	B Tuition & Fees	C Government Assistance
16	Total 2016-17 Revenues	-	-
17	June 30, 2016 Deferred Revenue		
18	June 30, 2016 Accounts Receivable		
19	TOTAL AMOUNT TO BE RECEIVED	-	-
20	July 2016 Cash Receipts		
21	August 2016 Cash Receipts		
22	September 2016 Cash Receipts		
23	October 2016 Cash Receipts		
24	November 2016 Cash Receipts		
25	December 2016 Cash Receipts		
26	January 2017 Cash Receipts		
27	February 2017 Cash Receipts		
28	March 2017 Cash Receipts		
29	April 2017 Cash Receipts		
30	May 2017 Cash Receipts		
31	June 2017 Cash Receipts		
32	TOTAL CASH RECEIPTS	-	-
33	June 30, 2017 Deferred Revenue		
34	June 30, 2017 ACCOUNTS RECEIVABLE	\$ -	\$ -

**SCHEDULE 4-2: OTHER REVENUES
YEAR ENDING JUNE 30, 2017**

Include all external contributions, non government grants and fundraising above the lesser of \$5,000 or 10% of the school's non-Choice and non-SNSP revenue. For each, include the actual amounts for the past two years and the budgeted amount for the next year. Indicate for each if the school has something in writing from the contributor indicating the funds will be provided. Also indicate if the amounts are part of a pledged amount that was included or will be included in pledged receivables. General church contributions should be included in total on Line 20.

EXTERNAL CONTRIBUTIONS, NON GOVERNMENT GRANTS, & FUNDRAISING						
Line	A Name of Source or Description of Fundraising	B 6/30/15 Actual	C 6/30/16 Actual	D 6/30/17 Budget	E Written	F Pledged
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19	TOTAL	-	-	-		

CASH FLOWS

Insert the total revenues for the 2016-17 school year in Line 20, and the June 30, 2016 Deferred Revenue and Accounts Receivable balance in Lines 21 and 22. Line 23 will then indicate the amount that must be paid in the 2016-17 school year. Include the amount that will be paid for each month in lines 24-35. Insert any Deferred Revenue balance at the end of the year on line 37. Ensure the correct amount was paid by reviewing the June 30, 2017 Accounts Receivable balance in Line 38.

Line	A Line Description	B Pledged Revenue From Above	C Non-Pledged Revenue From Above	D Church Offerings
20	Total 2016-17 Revenues	-	-	
21	June 30, 2016 Deferred Revenue			
22	June 30, 2016 Accounts Receivable			
23	TOTAL AMOUNT TO BE RECEIVED	-	-	-
24	July 2016 Cash Receipts			
25	August 2016 Cash Receipts			
26	September 2016 Cash Receipts			
27	October 2016 Cash Receipts			
28	November 2016 Cash Receipts			
29	December 2016 Cash Receipts			
30	January 2017 Cash Receipts			
31	February 2017 Cash Receipts			
32	March 2017 Cash Receipts			
33	April 2017 Cash Receipts			
34	May 2017 Cash Receipts			
35	June 2017 Cash Receipts			
36	TOTAL CASH RECEIPTS	-	-	-
37	June 30, 2017 Deferred Revenue			
38	June 30, 2017 ACCOUNTS RECEIVABLE	-	-	-

SCHEDULE 4-3: CHURCH/SCHOOL SUBSIDIES & INVESTMENT INCOME
YEAR ENDING JUNE 30, 2017

Include all subsidies provided by related churches and schools below that are lesser of \$5,000 or 10% of non-Choice and non-SNSP revenue. The amount received for the last two years as well as the current budgeted amount must be provided. Further, the amount of revenue received from endowment fund income and investment income must be included below.

OTHER CHURCH/SCHOOL SUBSIDY & INVESTMENT INCOME DETAIL				
Line	A Name of Church or School Providing Subsidy	B 6/30/15 Actual	C 6/30/16 Actual	D 6/30/17 Budgeted
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19	Total Other Church or School Subsidy	-	-	-
20	Endowment Fund Income			
21	Other Investment Income			

CASH FLOWS

Insert the total revenues for the 2016-17 school year in Line 22, and the June 30, 2016 Deferred Revenue and Accounts Receivable balance in Lines 23 and 24. Line 25 will then indicate the amount that must be paid in the 2016-17 school year. Include the amount that will be paid for each month in lines 26-37. Insert any Deferred Revenue balance at the end of the year on line 39. Ensure the correct amount was paid by reviewing the June 30, 2017 Accounts Receivable balance in Line 40.

Line	A Line Description	B Other Church or School Subsidy	C Operator's Contribution	C Endowment Fund Income	D Other Investment Income
22	Total 2016-17 Revenues	-		-	-
23	June 30, 2016 Deferred Revenue				
24	June 30, 2016 Accounts Receivable				
25	TOTAL AMOUNT TO BE RECEIVED	-	-	-	-
26	July 2016 Cash Receipts				
27	August 2016 Cash Receipts				
28	September 2016 Cash Receipts				
29	October 2016 Cash Receipts				
30	November 2016 Cash Receipts				
31	December 2016 Cash Receipts				
32	January 2017 Cash Receipts				
33	February 2017 Cash Receipts				
34	March 2017 Cash Receipts				
35	April 2017 Cash Receipts				
36	May 2017 Cash Receipts				
37	June 2017 Cash Receipts				
38	TOTAL CASH RECEIPTS	-	-	-	-
39	June 30, 2017 Deferred Revenue				
40	June 30, 2017 ACCOUNTS RECEIVABLE	-	-	-	-

**SCHEDULE 5-1: CAPITAL ASSETS
YEAR ENDING JUNE 30, 2017**

FIXED ASSET ROLLFORWARD

Educational media is consumable instructional and administrative items expected to serve their principal purposes for more than one year. Examples include text and reference books, AV materials and computer software. Equipment includes desks, chairs, freestanding lockers and vehicles. Buildings and premises include buildings, building components, sidewalks, site improvements, playground equipment, and building improvements. Leasehold improvements are improvements to a leased facility that will stay with the facility even if the school no longer leases the facility. Donated assets may not be included in this schedule since these are not eligible education expenses.

Line	A Item Description	B Years of Service	C Beginning Balance	D Purchases	E Disposals	F Ending Balance
1	Land					-
2	Buildings					-
3	Equipment					-
4	Educational Media					-
5	Leasehold Improvements					-
6	Capital Lease					-
7	Construction in Progress					-
8	TOTAL		-	-	-	-

DEPRECIATION ROLLFORWARD

Insert the percent of each category that is school related and the depreciation information for each category. Land is considered fully depreciated in the first year it is used for educational programming.

Line	A Item Description	B % School	C Beginning Balance	D Additional Depreciation	E Depreciation for Disposals	F Ending Balance
9	Land					-
10	Buildings					-
11	Equipment					-
12	Educational Media					-
13	Leasehold Improvements					-
14	Capital Lease					-
15	TOTAL		-	-	-	-
16	ELIGIBLE EDUCATION EXPENSES		-			

CASH FLOW

Enter the Accounts Payable as of June 30, 2016. Then, enter in the cash receipts and payments by month. Once complete, review the resulting ending Accounts Payable balance on Line 31 to ensure the payments and receipts included are correct.

Line	A Line Description	B Payments for Assets	C Capital Lease Payments	D Total Capital Asset Payments	E Sale of Assets
17	June 30, 2016 Accounts Payable			-	
18	July 2016 Cash Receipts & Payments			-	
19	August 2016 Cash Receipts & Payments			-	
20	September 2016 Cash Receipts & Payments			-	
21	October 2016 Cash Receipts & Payments			-	
22	November 2016 Cash Receipts & Payments			-	
23	December 2016 Cash Receipts & Payments			-	
24	January 2017 Cash Receipts & Payments			-	
25	February 2017 Cash Receipts & Payments			-	
26	March 2017 Cash Receipts & Payments			-	
27	April 2017 Cash Receipts & Payments			-	
28	May 2017 Cash Receipts & Payments			-	
29	June 2017 Cash Receipts & Payments			-	
30	TOTAL CASH PAYMENTS	-	-	-	-
31	June 30, 2017 ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	

**SCHEDULE 5-2: LOCATIONS
YEAR ENDING JUNE 30, 2017**

LOCATIONS

Instructions: List all building locations of the school or the same legal entity of the school. All columns must be completed. All locations of the school must be listed. All addresses listed on the school's Intent to Participate must be included below.

Line	A Building Address & City	C What will this building be used for?	B Owner of Building	D Relationship Between School and Owner	E If Related Party, Explain the Relationship	F Debt Outstanding? (see comment)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

INSUFFICIENT EDUCATIONAL MEDIA & EQUIPMENT

	The budget does not include any cost or very little cost for books and other educational media. Explain how pupils will be provided with books and other educational media.					REQUIRED
11						
	The budget does not include any cost or very little cost for equipment. Explain how the school will be equipped with pupil desks, administrative desks and other equipment.					REQUIRED
12						

**SCHEDULE 6: DEBT ROLLFORWARD
YEAR ENDING JUNE 30, 2017**

DEBT PRINCIPAL SUMMARY

Include all debt of the legal entity of the school. Indicate if the debt is with a related party. A related party is considered...

Line	A Lender Name	B Date Incurred	C Maturity Date	D Related Party?	E Related Party Relationship Explanation
1					
2					
3					
4					
5					
6					

DEBT PRINCIPAL ROLLFORWARD

Line	A Lender Name	B Beginning Balance	C Principal Incurred	D Principal Repaid	E Amount Forgiven	F Ending Balances	G % School Related
7						-	
8						-	
9						-	
10						-	
11						-	
12						-	
13	TOTAL	-	-	-	-	-	-

INTEREST ROLLFORWARD

Include the number of paid employees the school will have, the month each will be hired, and the total type of costs in each category.

Line	A Lender Name	B Interest Rate	C Beginning Balance	D Interest Owed	E Interest Paid	F Forgiven Interest	G Ending Balance
14							-
15							-
16							-
17							-
18							-
19							-
20	TOTAL	-	-	-	-	-	-

CASH FLOW

Include the dollar amounts that will be paid for principal and interest below. Also include the amount of principal that will be received in the applicable month or months.

Line	A Line Description	B Principal Incurred	C Principal Paid	D Interest Paid	E Total Principal & Interest Paid
21	July 2016 Cash Receipts & Payments				-
22	August 2016 Cash Receipts & Payments				-
23	September 2016 Cash Receipts & Payments				-
24	October 2016 Cash Receipts & Payments				-
25	November 2016 Cash Receipts & Payments				-
26	December 2016 Cash Receipts & Payments				-
27	January 2017 Cash Receipts & Payments				-
28	February 2017 Cash Receipts & Payments				-
29	March 2017 Cash Receipts & Payments				-
30	April 2017 Cash Receipts & Payments				-
31	May 2017 Cash Receipts & Payments				-
32	June 2017 Cash Receipts & Payments				-
33	TOTAL	-	-	-	-

0

SCHEDULE 7-1: NET PROGRAM ASSETS
JUNE 30, 2016 and PROJECTED JUNE 30, 2017

Instructions: June 30, 2016 column: Continuing Choice school: This column should equal the June 30, 2016 financial statements. If the FIR has not yet been completed, the column should equal the school's anticipated June 30, 2016 assets and liabilities per the budget. New Choice Schools: Enter in the anticipated (August 1st or May 1st budget) or known (November 1st budget) asset and liabilities as of June 30, 2016. The anticipated balances should equal the school's budget if the school is an existing school. If the school is a new school, it should include any assets or liabilities the school anticipates having as of June 30, 2016. Endowment funds must be included if the fund is owned by the legal entity of the school. If the school is a beneficiary only, but not the owner, the funds should not be included below.

Non Cash Change Totals: If the school has any non cash changes, complete this column. Detail the source and amount of all items in this column on Schedule 13.

Forgiven Liabilities: If the school has any forgiven liabilities, complete this column. For all forgiven liabilities, the letter or agreement forgiving the amount must be included with the budget. If amounts are forgiven, eligible costs will be reduced by the amount forgiven in the year the costs were originally incurred.

ASSETS				
Line	A Item	C June 30, 2016	D Non Cash Changes	E June 30, 2017
1	Cash			
2	Current Investments (A)			
3	Current Pledge Receivables			
4	Other Current Receivables	-		-
5	Prepaid Expenses	-		-
6	Total Current Assets			
7	Capital Assets			
8	Accumulated Depreciation			
9	Capital Leases			
10	Long Term Pledge Receivables			
11	Other Long Term Receivables			
12	Long Term Investments (A)			
13	Other Program Assets (A)			
14	TOTAL ASSETS	\$ -		\$ -
LIABILITIES				
Line	A Item	C June 30, 2016	D Forgiven Liabilities	E June 30, 2017
15	Payroll and Related Benefits	\$ -		\$ -
16	Tax Withholdings and FICA-Medicare	-		-
17	Vendor and Other Accounts Payable	-		-
18	Deferred Revenue			
19	Accrued Interest Expense			
20	Current Portion of Debt			
21	Total Current Liabilities			
22	Long Term Portion of Debt			
23	Other Program Liabilities (A)			
24	TOTAL LIABILITIES	\$ -		\$ -
25	NET PROGRAM ASSETS	0		0

(A) Include a description of what is included in this line in Schedule 7-2.

NET CURRENT OBLIGATIONS				
26	Net Current Obligation	-		-

If the net current obligation is less than \$25,000, please summarize how the school plans to fund operations for the months of July, August, and September until the September 2017 choice payment.

27				
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SCHEDULE 7-2: OTHER ASSET AND PROGRAM LIABILITIES
YEAR ENDING JUNE 30, 2017

INVESTMENTS

Instructions: Include a description of what is included in Investment and Endowment Fund accounts in Schedule 7-1. The total for each year must equal the amount on Schedule 7-1. Ensure the description is sufficient to explain what is included on each line.

Line	A Name of Fund/Banking Institute	B Endowment Fund	C Restricted?	D June 30, 2016 Amount	E June 30, 2017 Amount
1					
2					
3					
4					
5					
6					
7	TOTAL INVESTMENTS				

OTHER PROGRAM ASSETS

Instructions: Include a description of what is included in Other Program Assets Schedule 7-1. The total for each year must equal the amount on Schedule 12. Ensure the description is sufficient to explain what is included on each line.

Line	A Description	B June 30, 2016	C June 30, 2017
1			
2			
3			
4			
5			
6			
7	TOTAL OTHER PROGRAM ASSETS		

OTHER PROGRAM LIABILITIES

Instructions: Include a description of what is included in Other Program Liabilities Schedule 7-1. The total for each year must equal the amount on Schedule 7-1. Ensure the description is sufficient to explain what is included on each line.

Line	A Description	B June 30, 2016	C June 30, 2017
8			
9			
10			
11			
12			
13			
14	TOTAL OTHER PROGRAM LIABILITIES		

Instructions: Include a description of any entries in Schedule 12, the Non Cash Change Column or the Forgiven Liabilities Column. Ensure the description is sufficient to understand what is included on each line.

Line	A Line Effecting (# and Name)	B Source/Description	C Amount
15			
16			
17			
18			
19			
20			
21	TOTAL NON CASH CHANGE OR FORGIVEN LIABILITIES TOTALS		

SCHEDULE 8-1: ANTICIPATED CASH FLOWS JULY 2016 - DECEMBER 2016

? ◀ SCHEDULE INFORMATION - READ FOR INSTRUCTIONS ON WHAT SHOULD BE INCLUDED IN THE CASH FLOW SCHEDULE.								
LN		Jul-2016	Aug-2016	Sep-2016	Oct-2016	Nov-2016	Dec-2016	Sub Total
1	Beginning Cash And Investment Balance	-	-	-	-	-	-	-
CASH RECEIPTS								
2	Choice State Aid				-		-	-
3	Special Needs Scholarship Program				-		-	-
4	Tuition and Fees <i>Sch 4-1</i>							-
5	Government Assistance <i>Sch 4-1</i>							-
6	Ext Contributions, Grants & Fundraising <i>Sch 4-2</i>							-
7	Church Offerings <i>Sch 4-2</i>							-
8	Other Church or School Subsidies <i>Sch 4-3</i>							-
9	Operator's Contribution <i>Sch 4-3</i>							-
10	Endowment Fund Income <i>Sch 4-3</i>							-
11	Other Investment Income <i>Sch 4-3</i>							-
12	Other Revenues <i>Sch 4-4</i>							-
13	Capital Asset Sale Proceeds <i>Sch 5-1</i>							-
14	Borrowing <i>Sch 6, Ln 11, Col C</i>							-
15	TOTAL CASH RECEIPTS	-	-	-	-	-	-	-
16	TOTAL AVAILABLE CASH							
CASH PAYMENTS								
17	Total Payroll Costs <i>Sch 2-1</i>							-
18	Utilities <i>Sch 2-2</i>							-
19	Supplies <i>Sch 2-2</i>							-
20	Non-Eligible Expenses <i>Sch 2-2</i>							-
21	Rent <i>Sch 2-2</i>							-
22	Insurance <i>Sch 2-2</i>							-
23	Services <i>Sch 2-3</i>							-
24	Contractor <i>Sch 2-3</i>							-
25	Other Expenses <i>Sch 2-3</i>							-
26	Capital Asset Acquisition <i>Sch 5-1</i>							-
27	Debt Principal & Interest Payments <i>Sch 6</i>							-
28	TOTAL CASH PAYMENTS	-	-	-	-	-	-	-
ENDING CASH BALANCE								
29	ENDING CASH BALANCE (SHOULD BE POSITIVE)	-	-	-	-	-	-	-

SCHEDULE 8-2: ANTICIPATED CASH FLOWS JANUARY 2017 - JUNE 2017

? ◀ SCHEDULE INFORMATION - READ FOR INSTRUCTIONS ON WHAT SHOULD BE INCLUDED IN THE CASH FLOW SCHEDULE.									
LN		Jan-2016	Feb-2017	Mar-2017	Apr-2017	May-2017	Jun-2017	Sub Total	Year Total
1	Beginning Cash & Investment Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
CASH RECEIPTS									
2	Choice State Aid				-		-	-	-
3	Special Needs Scholarship Program				-		-	-	-
4	Tuition and Fees <i>Sch 4-1</i>							-	-
5	Government Assistance <i>Sch 4-1</i>							-	-
6	Ext Contributions, Grants & Fundraising <i>Sch 4-2</i>							-	-
7	Church Offerings <i>Sch 4-2</i>							-	-
8	Other Church or School Subsidies <i>Sch 4-3</i>							-	-
9	Operator's Contribution <i>Sch 4-3</i>							-	-
10	Endowment Fund Income <i>Sch 4-3</i>							-	-
11	Other Investment Income <i>Sch 4-3</i>							-	-
12	Other Revenues <i>Sch 4-4</i>							-	-
13	Capital Asset Sale Proceeds <i>Sch 5-1</i>							-	-
14	Borrowing <i>Sch 6, Ln 11, Col C</i>							-	-
15	TOTAL CASH RECEIPTS		-	-	-	-	-	-	\$ -
16	TOTAL AVAILABLE CASH								
CASH PAYMENTS									
17	Total Payroll Costs <i>Sch 2-1</i>							-	-
18	Utilities <i>Sch 2-2</i>							-	-
19	Supplies <i>Sch 2-2</i>							-	-
20	Non-Eligible Expenses <i>Sch 2-2</i>							-	-
21	Rent <i>Sch 2-2</i>							-	-
22	Insurance <i>Sch 2-2</i>							-	-
23	Services <i>Sch 2-3</i>							-	-
24	Contractor <i>Sch 2-3</i>							-	-
25	Other Expenses <i>Sch 2-3</i>							-	-
26	Capital Asset Acquisition <i>Sch 5-1</i>							-	-
27	Debt Principal & Interest Payments <i>Sch 6</i>							-	-
28	TOTAL CASH PAYMENTS		-	-	-	-	-	-	\$ -
ENDING CASH BALANCE									
29	ENDING CASH BALANCE (SHOULD BE POSITIVE)		-	-	-	-	-		\$ -

**SCHEDULE 9: CURRENT OPERATING BALANCES
YEAR ENDING JUNE 30, 2017**

NET OPERATING BALANCE

New schools to the program should not have a current budget deficit (line 19) or current balance deficit (line 23). If any of these amounts are a deficit (negative), a school may be determined not financially viable and not allowed to participate in the program.

Line	A Item	B Amount
1	Choice Revenue	
2	Tuition & Fees	
3	Government Assistance	
4	Contributions, Non-Gvmt Grants, & Fundraising	
5	Other Church or School Subsidies	
6	Operator's Contributions	
7	Investment Income	
8	Other Revenue	
9	TOTAL OPERATING REVENUE	
10	Payroll Related Costs	
11	Utilities & Supplies	
12	Non Eligible Expenses	
13	Rent & Insurance	
14	Services, Contractor & Other Expenses	
15	TOTAL OPERATING EXPENSES	
16	Less: Capital Asset Purchases	
17	Less: Debt Principal & Interest Payments	
18	Plus: Principal Incurred	
19	CURRENT BUDGET BALANCE OR (DEFICIT)	
OTHER CURRENTLY AVAILABLE FINANCIAL RESOURCES (USES)		
20	Cash Available from Assets (Decrease) or Used By (Increase) in Assets	
21	Cash Used by (Negative) or Not Used (Positive) in Liabilities	
22	TOTAL OTHER SOURCE (USES) OF CURRENTLY AVAILABLE RESOURCES	
TOTAL CURRENT BALANCE (DEFICIT)		
23	TOTAL CURRENT BALANCE (DEFICIT)	

0

**SCHEDULE 10: RESERVE BALANCES
YEAR ENDING JUNE 30, 2017**

RESERVE BALANCE CALCULATION

Instructions: Include a description of what is included in Other Program Assets Schedule 12, Lines 13. The total for each year must equal the amount on Schedule 12. Ensure the description is sufficient to explain what is included on each line.

Line	A Line Description	B Choice	C SNSP
1	Prior Year Reserve Balance		
2	Current Year Revenue Received		
3	Summer School Revenue Received		
4	Total Revenue Available	-	-
5	Eligible Education Expenses	-	
6	Less: Government Assistance Received	-	
7	Less: SNSP Specific Costs		
8	Net Eligible Education Expenses for All Pupils	-	
9	Percentage of Pupils in Program	0%	0%
10	Net Eligible Education Expenses for Program Participants	-	-
11	Plus: SNSP Specific Costs		
12	Total Net Eligible Education Expenses for Program Participants	-	-
13	June 30, 2017 Reserve Balance	-	-
REQUIRED CASH & INVESTMENT BALANCE			
14	Remaining Depreciation on Fixed Assets	-	-
15	Required Cash and Investment Balance	-	-
16	TOTAL REQUIRED CASH AND INVESTMENT BALANCE	-	

SCHEDULE 11: BUDGET QUESTIONNAIRE

YEAR ENDING JUNE 30, 2017

Instructions: Ensure all previous budget schedules are completed. Schools must answer all questions where a required response is indicated. The school may not indicate any required questions are Not Applicable (N/A). If a school feels a question is not relevant, the answer must explain why. **If additional space is needed, attach an additional page.**

SCHEDULE 3-1 EXPLANATIONS	
1a) If the school is exempt from Department of Workforce Development (DWD) unemployment insurance indicate why they are exempt. Additionally, if the school is using the reimbursement financing option with the DWD, indicate this here:	Required
1b) No explanation related to a DWD exemption required.	Not Required
2) The school's FICA & Medicare percentage is not 7.65%. If this is an error, please revise the amounts on Lns 9-15 in Sch 2-1. If the school is exempt due to individuals being called workers, please explain what position(s) are exempt.	Required
3) If any of the average salaries for an employee category on Sch 3-1, Lines 1-11 are less than \$20,000 please explain how much the employees in the category are paid and the hours worked.	Required
SCHEDULE 4-1 EXPLANATIONS	
4) What fees are charged to Choice pupils?	Not Required
5) What is included in other fees charged?	Not Required
SCHEDULE 6 EXPLANATIONS	
6) If the school intends on obtaining a loan or line of credit but has not yet obtained it explain where the school is in the process, who the school plans on obtaining the loan from, and when the school anticipates obtaining the loan. Also explain the amount that will be provided, when you expect it to be provided, and the expected interest rate. If the school has new 2016-17 debt and already has the new agreement, indicate this below.	Not Required

SCHEDULE 12: CHOICE BUDGET INFORMATION

YEAR ENDING JUNE 30, 2017

Instructions: Ensure all previous budget schedules are completed. All schools must complete question 5. Additionally, schools must answer questions 1-4 if a required response is indicated. The school may not indicate any required questions are Not Applicable (N/A). If a school feels a question is not relevant, the answer must explain why. If additional space is needed, attach an additional page.

CONTINGENCY FUNDING

1) What are the school's source(s) of contingency funds? The school is required to have contingency funding sources. These must be additional funds that are available to the school. An explanation of each source type is below.

"Individual" if a person is providing the funds.

"Related Party Organization" if the provider is an organization related to the school. See the instructions in Schedule 6 for additional information on who a related party is. If the operating organization is providing the contingency funds, this should be selected if the operating organization is a separate legal entity from the school.

"Bank or Other Financial Institution Debt" if the funds are debt from a bank or other financial institution.

"Endowment Fund" if the school will use an endowment fund related to the organization. The name of the endowment fund must be indicated below and match the name on the bank statement provided as support.

"Available Cash" if the school has cash available each month and at the end of the year from sources other than the Choice funding. If the operating organization of the school is providing the funding, this must be selected if the operating organization is the same legal entity as the school. The name of source should be the school name.

"Unrelated Organization" for all other organizations.

Name of Source <i>General descriptions such as "bank account" are insufficient. Include the specific name of the provider of the funds.</i>	Source Type	Amount Available for Contingency Funds

**SCHEDULE 13-1: LOW BUDGET
YEAR ENDING JUNE 30, 2017**

Step 1: Determine the lowest all pupil count and Choice pupil count for the school. The lowest all pupil count for a continuing school should coincide with historic enrollment. The lowest all pupil count for a newly operating school should be the lowest number of pupils the school can operate at. The Choice pupil count should be the lowest count at which the school would participate in the program.

LOWEST PUPIL COUNTS							
Line	A Item Description	B Schedule Ref	ALL PUPIL COUNT		CHOICE PUPIL COUNT		
			F Average FTE Count	G Change	B Schedule Ref	F Average FTE Count	G Change
1	4-Year-Old K/437 Hours	1, Ln 1			1, Ln 11		
2	4-Year-Old K/437 Hours + 87.5 Hrs. Outreach	1, Ln 2			1, Ln 12		
3	5-Year-Old K/.5 Day	1, Ln 3			1, Ln 13		
4	5-Year-Old K/Full Day	1, Ln 6			1, Ln 16		
5	Grades 1-8	1, Ln 7			1, Ln 17		
6	Grades 9-12	1, Ln 9			1, Ln 19		
7	TOTAL ALL PUPIL COUNT						

EXPLANATION OF CHANGES

1) Will any positions be eliminated? If so, what positions? Who will complete the duties of the eliminated positions?

2) Explain the classroom configurations by classroom that indicates the number of students and their grade(s), number of teachers, and number of teacher's aides in each classroom with the number of students and staff included above.

3) Describe any changes made in the amount of debt used by the school, principal payments made, or interest payments.

4) Describe any changes in the timing of cash receipts and cash payments.

5) Will there be any changes in capital asset purchases? If so, what?

**SCHEDULE 13-2: LOW BUDGET
YEAR ENDING JUNE 30, 2017**

Instructions: In Schedule 18-1, 18-2, and 18-3, include the information for the lowest budget on which the school can operate. Include an explanation of what changes will be made between the original budget and the lowest budget. If additional space is needed to explain the changes, attach an additional sheet.

Line	A Item Description	C Low Budget	D Current Budget	E Difference	F Explanation of Difference <i>If additional space is needed, attach an additional sheet.</i>
1	Salaries Sch 3-1				
2	FICA, Medicare, & Unemployment Taxes Sch 3-1				
3	Employer Paid Benefits Sch 3-1				
4	Utilities & Supplies Sch 3-2				
6	Non Eligible Expenses Sch 3-2				
7	Rent & Insurance Sch 3-2				
8	Services, Contractor & Other Expenses Sch 3-3				
9	TOTAL COSTS	-	-	-	

FINANCING SOURCES CHANGES

Line	A Item Description	C Low Budget	D Current Budget	E Difference	F Explanation of Difference <i>If additional space is needed, attach an additional sheet.</i>
10	Tuition & Fees Sch 4-1				
11	Government Assistance Sch 4-1				
12	Contributions, Non-Gvmt Grants & Fundraising Sch 4-2				
13	Church Offerings Sch 4-2				
14	Other Church & School Subsidies Sch 4-3				
15	Operator's Contribution Sch 4-3				
16	Investment Income Sch 4-3				
17	Other Revenues Sch 4-4				
18	TOTAL FINANCING SOURCES	-	-	-	

**SCHEDULE 14: EXPLANATION OF DIFFERENCES BETWEEN MAY AND NOVEMBER BUDGETS
YEAR ENDING JUNE 30, 2017**

Instructions: This schedule must be submitted with the budget due November 1st only. The school must insert the final budgeted amounts from the final May budget in Column C. The school must include an explanation if the change is greater than 10% or \$50,000. If Column F indicates Yes, an explanation must be included in Column G.

COST EXPENDITURE CHANGES						
Line	A Item Description <i>See Schedule 13-2 of Final May Budget</i>	C Final Budget Due in May	D Revised Budget Due in November	E Difference	F Explain	G Explanation of Difference <i>If additional space is needed, attach an additional sheet.</i>
1	Salaries and Wages			-	No	
2	FICA, Medicare, & Unemployment Taxes			-	No	
3	Employer Paid Benefits			-	No	
4	Utilities & Supplies			-	No	
5	Non Eligible Expenses			-	No	
6	Rent & Insurance			-	No	
7	Services, Contractor & Other Expenses			-	No	
8	TOTAL COSTS	-	-	-		

FINANCING SOURCES CHANGES						
Line	A Item Description <i>See Schedule 13-2 of Final May Budget</i>	C Final Budget Due in May	D Revised Budget Due in November	E Difference	F Explain	G Explanation of Difference <i>If additional space is needed, attach an additional sheet.</i>
9	Tuition & Fees			-	No	
10	Government Assistance			-	No	
11	Contributions, Non-Gvmt Grants & Fundraising			-	No	
12	Church Offerings			-	No	
13	Other Church & School Subsidies			-	No	
14	Operator's Contribution			-	No	
15	Investment Income			-	No	
16	Other Revenues			-	No	
17	TOTAL FINANCING SOURCES	-	-	-		

DEBT & CAPITAL ASSET CHANGES

1) Describe any changes made in the amount of debt used by the school or principal and interest payments. If none of these changes were made, state "None" below.

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2) Describe any changes in the budgeted capital asset purchases. If none of these changes were made, state "None" below.

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SCH 15: GOVERNMENT ROLLFORWARD & NET INCOME
YEAR ENDING JUNE 30, 2017

THIS SCHEDULE DOES NOT NEED TO BE COMPLETED BY NEW SCHOOLS. THIS SCHEDULE MUST BE COMPLETED BY SCHOOLS THAT HAVE BEEN DETERMINED TO BE NON-FINANCIALLY VIABLE OR ARE RESPONDING TO A FINANCIAL VIABILITY REQUEST FROM THE DEPARTMENT.

ROLLFORWARD OF AMOUNT DUE GOVERNMENT AGENCIES				
Line		IRS	Department of Revenue	DWD
Amount Due Net of Interest and Penalties:				
1	6/30/16 Balance			
2	Additional Incurred			
3	Amount Paid			
4	Amount Forgiven (A)			
5	6/30/17 Budgeted Balance	-	-	-
Interest and Penalties per GOVERNMENT AGENCY				
6	6/30/16 Balance			
7	Additional Incurred			
8	Amount Paid			
9	Amount Forgiven			
10	6/30/17 Budgeted Balance	-	-	-
11	Total Amount Due as of 6/30/17	-	-	-
12	Has the agency issued a levy? <i>Yes or No</i>	Yes/No	Yes/No	Yes/No
Past Due Amounts (as of 6/30/17):				
13	Amount Due Net of Interest and Penalties			

(A) If amounts are forgiven, eligible costs will be reduced by the amount forgiven in the year the costs were originally incurred.