

# BUSINESS

Odyssey Preparatory Academy (A charter school under Odyssey Charter School, Inc.) Statement of Revenues, Expenditures, and Changes in Fund Balance - General fund For the year ended June 30, 2016

AUG 2 9 2016 OCS, Inc. Board of Directors

	Fi	nal Budget
REVENUES	-	
State passed through local	\$	1,829,500
Local sources	3	136,000
Total Revenues	2h	1,965,500
EXPENDITURES		
Current:		
Instruction		960,000
Student support services		3,250
Instructional development		22,300
Instructional staff training services		8,600
Instructional related technology		3,450
School administration		538,425
Fiscal services		23,400
Pupil transportation services		47,800
Operation of plant		292,825
Maintenance of plant		10,500
Community services		35,050
Total current expenditures		1,945,600
Excess of revenues		0.070-0.7100-0.00
Over current expenditures		19,900
Debt service:		
Repayment of principal		<u> </u>
Interest		
Capital outlay:		
Other capital outlay		<b>2</b>
Total Capital outlay and		
debt service expenditures		
Total expenditures		1,945,600
Excess of revenues		
Over expenditures		19,900
Other financing sources:		
Transfers in	<u> </u>	=======================================
Net change in fund balance		19,900
Fund balance at beginning of year	W	=
Fund balance at end of year	\$	19,900
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Notes to Budgetary Comparison Schedule

An annual budget is adopted on the modified accrual basis of accounting, consistent with generally accepted accounting principles. Amendments to the budget can only be made with the approval of the Board of Directors.

#### Odyssey Preparatory Academy (A charter school under Odyssey Charter School, Inc.) Statement of Revenues, Expenditures, and Changes in Fund Balance - Special Revenue Fund

For the year ended June 30, 2016

	Fir	al Budget
REVENUES		
Federal lunch program	\$	185,000
Federal sources		375,300
Lunch program fees and other revenue		13,000
Total Revenues		573,300
EXPENDITURES		
Current:		
Instruction		93,450
Student support services		12
Instructional development		79,900
Instructional related technology		26,900
School administration		14,000
Food services		197,100
Pupil transportation services		1,650
Community Services		-
Total current expenditures		413,000
Excess of revenues		3.0000000000000000000000000000000000000
Over current expenditures		160,300
Capital outlay:		
Total capital outlay and		
Debt service expenditures		- 7
Total expenditures		413,000
Excess of revenues		
Over expenditures		160,300
Other financing sources:		
Transfers in/(out)	_	
Net change in fund balance		160,300
Fund balance at beginning of year	\$	
Fund balance at end of year	\$	160,300

#### Notes to Budgetary Comparison Schedule

An annual budget is adopted on the modified accrual basis of accounting, consistent with generally accepted accounting principles. Amendments to the budget can only be made with the approval of the Board of Directors.

OCS, Inc. Board of Directors

Odyssey Preparatory Academy
(A charter school under
Odyssey Charter School, Inc.)
(A Charter School and Component Unit
of the School Board of Brevard County, Florida)
W/L #6541
Palm Bay, Florida

Financial Statements and Independent Auditors' Report

June 30, 2016.

# Odyssey Preparatory Academy (A charter school under Odyssey Charter School, Inc. ) W/L# 6541

1350 Wyoming Drive SE Palm Bay, FL 32909

2015-2016

#### BOARD OF DIRECTORS

Leslie Maloney, President Thomas Cole, Vice President and Treasurer Jessicah Nichols, Secretary Sonja White, Director Amanda Larson, Director

SCHOOL ADMINISTRATION

Rachel Roberts, Principal

#### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of at June 30, 2016, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Other Matters

As described in Note 1, the accompanying financial statements referred to above present only the financial position of at June 30, 2016, and the respective changes in financial position for the year then ended, and is not intended to be a complete presentation of Odyssey Charter School, Inc. These financial statements do not purport to and do not present fairly the financial position of Odyssey Charter School, Inc. as of June 30, 2016 and its changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

#### Required Supplementary Information

In accordance with Government Auditing Standards, we have also issued our report dated August 25, 2016 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 7 and 24 through 25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### Fund Financial Statements

A "fund" is a collection of related accounts grouped to maintain control over resources that have been segregated for specific activities, projects, or objectives. The School like other state and local governments uses fund accounting to ensure and report compliance with finance-related legal requirements.

All of the funds of the School are governmental funds. Government Funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Government Fund financial statements, however, focus on near-term inflows and outflows of spendable resources, as well as on the balances of spendable resources which are available at the end of the fiscal year. Such information may be used to evaluate a government's requirements for near-term financing.

The Board of the School adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with the School's budget.

The basic governmental fund financial statements can be found on pages 10-13 of this report.

#### Notes to Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 14 - 23 of this report.

#### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a charter school's financial position. In the case of the School, net position was \$265,345 at the close of the fiscal year. A summary of the School's net position as of June 30, 2016 follows:

		2016		2015
Cash	\$	79,984	\$	112,523
Other current assets		16,889		87
Due from other agencies		69,783		33,382
Capital assets, net		261,138		133,413
Total Assets		427,794	)\$	279,318
Deferred Outflows				8 <b>2</b> 0
Accrued liabilities		66,968		69,181
Capital lease obligation		4,275		6,198
Due to other charter schools		91,206		40,000
Total Liabilities		162,449		115,379
Deferred Inflows	_			((*)
Net Position:				
Invested in capital assets		221,138		93,413
Unrestricted	40	44,207	:Fi	70,526
<b>Total Net Position</b>	\$	265,345	\$	163,939

#### Governmental Funds

The focus of the School's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the School's financing requirements.

In particular, the *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Most of the School's operations are funded in the General Fund. The majority of the General Fund revenues are distributed to the School by the District through the Florida Education Finance Program (FEFP), which uses formulas to distribute state funds and an amount of local property taxes (i.e., required local effort) established each year by the Florida Legislature.

At the end of the fiscal year, the School's governmental general fund reported ending fund balance of \$44,207. The fund balance that is unassigned and available for spending at the School's discretion is \$27,318. These funds will be available for the School's future operations.

#### Achievements 2015-2016

Odyssey Preparatory Academy opened its doors for the 2013-2014 school year. The school had a great start in building its team of educators to serve its community children. The 2015-2016 school year brought great results. We have seen an increase in student achievement in reading and we are one of the top 1% in reading gains for the lowest 25% students.

#### Capital Assets

The School's investment in capital assets as of June 30, 2016 amounts to \$261,138 (net of accumulated depreciation). This investment in capital assets includes building and improvements, furniture, fixtures and computer equipment. As of June 30, 2016, the School had long term debt totaling \$40,000 relating to capital assets.

#### Requests for Information

This financial report is intended to provide a general overview of the finances of the Charter School. Requests for additional information may be addressed to Green Apple School Management, LLC, 1350 Wyoming Dr SE, Palm Bay, Florida 32909.

#### Governmental Fund Budget Analysis and Highlights

Prior to the start of the School's fiscal year, the Board of the Charter School adopted an annual budget. A budgetary comparison statement has been provided for total governmental funds (both general fund and special revenue funds) to demonstrate compliance with the School's budget.

Odyssey Preparatory Academy (A charter school under Odyssey Charter School, Inc.) Statement of Net Position June 30, 2016

Assets	Governmental Activities
Current assets:	
Cash	\$ 79,984
Prepaid expenses and other current assets	16,889
Due from other agencies	69,783
	166,656
Capital assets, depreciable	421,232
Less: accumulated depreciation	(160,094)
120	261,138
Total Assets	427,794
Deferred Outflows of Resources	
<u>Liabilities</u>	
Current liabilities:	
Salaries and wages payable	57,163
Accounts payable	9,805
Due to other charter school	51,206
Capital lease obligation payable	4,275
Total Current Liabilities	122,449
Due to other charter school, long term	40,000
Deferred Inflows of Resources	79
Net position	
Net investment in capital assets	221,138
Unrestricted	44,207
Total Net Position	\$ 265,345

Odyssey Preparatory Academy (A charter school under Odyssey Charter School, Inc.) Balance Sheet - Governmental Funds June 30, 2016

	Ge	eneral Fund	Spec	ial Revenue	Total	Governmental
	9			Fund		Funds
Assets						
Cash	\$	79,984	\$		\$	79,984
Due from other agencies		2		69,783		69,783
Prepaid expenses		16,889		A		16,889
Due to / from funds		69,783		/ .\		69,783
Total Assets		166,656	-	69,783		236,439
<u>Deferred Outflows of Resources</u>			7	~'·		9749
<u>Liabilities</u>						
Salaries and wages payable		57,163		10.70		57,163
Accounts payable	_	9,805		1940		9,805
Capital lease obligation payable	. <	4,275		1,575.0		4,275
Due to / from funds	1	/ -		69,783		69,783
Total Liabilities	1	71,243		69,783		141,026
Deferred Inflows of Resources		(82)		<u> </u>		840
Fund balance						
Nonspendable, not in spendable form		16,889		3075		16,889
Unassigned		27,318		1000		27,318
	_	44,207		7827		44,207
Total Liabilities, Deferred Inflows of	f					
Resources and Fund Balance	\$	115,450	\$	69,783	\$	185,233

The accompanying notes are an integral part of this financial statement.

Odyssey Preparatory Academy
(A charter school under Odyssey Charter School, Inc.)
Statement of Revenues, Expenditures, and Changes in Fund Balance-Governmental Funds
For the year ended June 30, 2016

	General Fund	Special Revenue Fund	Total Governmental
Revenues:	General Tund	Revende I und	
State capital outlay funding	S -	\$ -	\$ -
State passed through local	1,829,543	-	1,829,543
Federal sources	.,	375,299	375,299
Local sources	37,890	-	37,890
Federal lunch program		185,055	185,055
Other revenue	46,504		46,504
Local and lunch fees	98,304	13,095	111,399
Total Revenues	2,012,241	573,449	2,585,690
Expenditures:	2		
Current	- 1		
Instruction	960,037	93,437	1,053,474
Student support services	3,226	60 <u>.</u>	3,226
Instructional development	22,200	79,895	102,095
Instructional staff training services	8,569	6,600	15,169
Instructional media	35,984	100 to 10	35,984
Instructional related technology	3,451	26,916	30,367
School administration	538,422	14,090	552,512
Fiscal services	23,406	#0.00 PG	23,406
Food services		197,064	197,064
Pupil transportation services	47,806	1,620	49,426
Operation of plant	292,814	#3	292,814
Maintenance of plant	10,511		10,511
Community services	35,049	85	35,049
Capital Outlay:			23
Other capital outlay	44,959	165,557	210,516
Debt Service:	100160	AND CAROLIN	
Interest	396	2;	396
Total Expenditures	2,026,830	585,179	2,612,009
Excess of revenues over expenditures	(14,589)	(11,730)	(26,319)
Other financing sources:			
Due to other charter school	9. <del>3</del> 91	-	0. <del>2</del> .4
Transfers in and (out)	(11,730)	11,730	(19)
Net change in fund balance	(26,319)	2	(26,319)
Fund Balance at beginning of year	70,526		70,526
Fund Balance at end of year	\$ 44,207	s -	\$ 44,207

The accompanying notes are an integral part of this financial statement.

#### Note 1 - Summary of Significant Accounting Policies

#### Reporting Entity

Odyssey Preparatory Academy (the "School"), is a not-for-profit corporation organized pursuant to Chapter 617, Florida Statutes, the Florida Not-for-Profit Corporation Act. The governing body of the School is the board of directors of the not-for-profit corporation Board of Directors, which is composed of five members. The School operates under a charter granted by the sponsoring district, the District School Board of Brevard County (the "District"). The current charter expires on June 30, 2027 and is renewable for an additional term pursuant to law or by mutual written agreement between the School and the District. During the term of the charter, the District may terminate the charter if good cause is shown. The School is considered a component unit of such District. The School is located in Palm Bay, Florida for students from kindergarten through eighth grades and is funded by the District. These financial statements are for the year ended June 30, 2016, when 261 students were enrolled for the school year.

#### Basis of presentation

The School's accounting policies conform to accounting principles generally accepted in the United States as applicable to state and local governments. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

#### Government-wide and Fund Financial Statements

Government-wide Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities. These statements report information about the School as a whole. Any internal interfund activity has been eliminated from these financial statements. Both statements report only governmental activities as the School does not engage in any business type activities.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees; (2) operating grants such as the National School Lunch Program, Federal grants, and other state allocations; and (3) capital grants specific to capital outlay. Other revenue sources not properly included with program revenues are reported as general revenues.

#### Note 1 – Summary of Significant Accounting Policies (continued)

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available, "Measurable" means the amount of the transaction can be determined. "Available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The School considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Florida Education Finance Program (FEFP) revenues are recognized when received. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Charges for services and fees are recognized when cash is collected as amounts are not measurable. When grant terms provide that the expenditure of funds is the prime factor for determining eligibility for federal, state, and other grant funds, revenue is recognized at the time the expenditure is made. Expenditures are recorded when the related fund liability is incurred, except for long-term debt principal and interest which are reported as expenditures in the year due.

#### **Budgets and Budgetary Accounting**

In compliance with Florida Statutes, the Board of Directors adopts an annual budget using the modified accrual basis of accounting. During the fiscal year, expenditures were controlled at the object level (e.g. salaries and benefits, purchased services, materials and supplies and capital outlay) within each activity (e.g. instruction, pupil personnel services and school administration). Revisions to the annual budget are approved by the Board.

#### Inter-fund Transfers

Outstanding balances between funds are reported as "due to/from" other funds. Inter-fund transfers are made to move any excess or shortage of funds derived from the National School Lunch Program from the Special Revenue Fund to the General Fund.

#### Cash

All deposits are held in major banks and high grade investments. The School has not adopted a formal investment policy. Cash and cash equivalents include all highly liquid investments with a maturity of three months or less.

#### Due from Other Governments or Agencies

Amounts due to the School by other governments or agencies are for grants or programs under which the services have been provided by the School.

#### Long -Term Debt

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. In the fund financial statements, governmental fund types report the face amount of debt issued as other financing sources.

#### Note 1 – Summary of Significant Accounting Policies (continued)

#### Compensated Absences

The School grants a specific number of sick days. Full time salary employees are entitled to one day per month to up to ten days of active work during the ten-month period. Full-time hourly employees are entitled to four days of paid leave annually. In the event that available time is not used by the end of the benefit year, employees will not be able to "rollover" unused days for use in future years. There is no termination payment for accumulated unused sick days.

GASB Codification Section C60, Accounting for Compensated Absences, provides that compensated absences that are contingent on a specific event that is outside the control of the employer and employee should be accounted for in the period those events take place. Accordingly, these financial statements do not include an accrual for sick days available to be used in future benefits years.

The School also provides certain days to be used for specific personal matters such as family death and jury duty. Because the use of such days is contingent upon those events taking place and such events are out of the control of both the employer and the employee, there is no accrual for such days.

#### Income Taxes

Odyssey Charter School, Inc. qualifies as a tax-exempt organization under Internal Revenue Code Section 501(c)(3), and is, therefore, exempt from income tax. Accordingly, no tax provision has been made in the accompanying financial statements.

#### Subsequent Events

In accordance with GASB Codification Section 2250.106, the School has evaluated subsequent events and transactions for potential recognition or disclosure through August 25, 2016, which is the date the financial statements were available to be issued.

#### Order of Fund Balance Spending Policy

The School's policy is to apply expenditures against non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance at the end of the fiscal year by adjusting journal entries. First Non-spendable fund balances are determined. Then restricted fund balances for specific purposes are determined (not including non-spendable amounts). Then any remaining fund balance amounts for the non-general funds are classified as restricted fund balance. It is possible for the non-general funds to have negative unassigned fund balance when non-spendable amounts plus the restricted fund balances for specific purposes amounts exceed the positive fund balance for the non-general fund.

#### Note 1 - Summary of Significant Accounting Policies (continued)

#### Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

#### Note 2 - Capital Assets

The following schedule provides a summary of changes in capital assets, acquired substantially with public funds, for the year ended June 30, 2016:

Ĭ	Balance	M.			Balance
	07/01/15	Additions	Retirer	ments	06/30/16
Capital assets, depreciable:					
Buildings and improvements	23,102	\$ 11,562	\$		\$ 34,664
Computer equipment and software	73,196	71,871		-	145,067
Furniture, equipment and textbooks	114,418	127,083	0.	22	241,501
Total Capital Assets	210,716	210,516		•	421,232
Less Accumulated Depreciation:	(77,303)	(82,791)	( <del>-</del>		(160,094)
Capital Assets, net	133,413	\$127,725	\$	-	\$261,138

For the fiscal year ended June 30, 2016, depreciation expense is allocated in the Statement of Activities by function as follows:

Instruction	\$	66,536
Instructional related technology		12,409
Operation of plant		3,234
School administration	_	612
Total Depreciation Expense	\$	82,791

#### Note 5 - Deposits Policy and Credit Risk

It is the School's policy to maintain its cash and cash equivalents in major banks and in high grade investments. As of June 30, 2016, the carrying amount of the School's deposits was \$79,984 and the respective bank balances totaled \$112,221.

Deposits at FDIC-insured institutions are insured up to \$250,000 per depositor, per financial institution. The School is a charter school under Odyssey Charter School, Inc., which also operates various other charter schools. All bank accounts are opened under the account ownership of Odyssey Charter School, Inc., therefore, bank balances at times may potentially be in excess of FDIC coverage. As of June 30, 2015, bank balances in potential excess of FDIC coverage totaled \$0.

#### Note 6 - Commitments, Contingencies and Concentrations

#### Facility lease

On July 1, 2013, the School entered into a lease agreement with Palm Bay Charter Schools, Inc. The lease agreement is set to expire on June 30, 2018 and may be renewed. Initial fixed annual payments under this agreement (based on \$625 per full time equivalent students (FTE) are approximately \$163,125 and may be adjusted annually by good faith negotiation, plus certain additional property expenses including repairs, maintenance and insurance.

Future minimum payments under this lease agreement are as follows:

<u>Year</u>	
2017	\$163,125
2018	\$163,125

Odyssey Charter School, Inc. is the sole member of Palm Bay Charter Schools, Inc. However, Palm Bay Charter Schools, Inc. acts only as an assignee of the right to sublease the school site. This assignment was given by Palm Bay Community Charter, LLC. In addition, Palm Bay Charter Schools, Inc. assigns all rent payments under the lease to UMB Bank, N.A., which is the Trustee for the City of Palm Bay (property owner) under Indenture.

#### REQUIRED SUPPLEMENTARY INFORMATION

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#### Odyssey Preparatory Academy (A charter school under Odyssey Charter School, Inc.) Statement of Revenues, Expenditures, and Changes in Fund Balance - Special Revenue Fund For the year ended June 30, 2016

		Sr	pecial	Revenue Fu	nd		
	Orig	inal Budget	Fir	Final Budget		Actual	
REVENUES					2.5		
Federal lunch program	\$	140,000	\$	185,000	\$	185,055	
Federal sources		274,600		375,300		375,299	
Lunch program fees and other revenue	7			13,000	91 <u> </u>	13,095	
Total Revenues		414,600		573,300		573,449	
EXPENDITURES				X			
Current:			. 1				
Instruction		95,907	0	93,450		93,437	
Instructional development		70,645	$\overline{}$	79,900		79,895	
Instructional staff training			1	· ·		6,600	
Instructional related technology		30,000	)	26,900		26,916	
School administration		7,000		14,000		14,090	
Food services		147,000		197,100		197,064	
Pupil transportation services	1.	1,130		1,650		1,620	
Community Services	</td <td></td> <td></td> <td>6.<del>*</del> (</td> <td></td> <td>+</td>			6. <del>*</del> (		+	
Total current expenditures	V	351,682	10.	413,000	9	419,622	
Excess of revenues	)		0.0		9,5	***************************************	
Over current expenditures	_	62,918		160,300	93	153,827	
Capital outlay:							
Total capital outlay and							
Debt service expenditures		<u> </u>		3820		165,557	
Total expenditures		351,682	//	413,000	(( <del>-</del>	585,179	
Excess of revenues	0		90				
Over expenditures		62,918		160,300		(11,730)	
Other financing sources:							
Transfers in/(out)				1873		11,730	
Net change in fund balance		62,918		160,300		ъ.	
Fund balance at beginning of year	\$		\$	725	_\$	랟	
Fund balance at end of year	\$	62,918	\$	160,300	\$	*	

#### Notes to Budgetary Comparison Schedule

An annual budget is adopted on the modified accrual basis of accounting, consistent with generally accepted accounting principles. Amendments to the budget can only be made with the approval of the Board of Directors.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We issued a separate management letter dated August 25, 2016 pursuant to Chapter 10.850, Rules of the Auditor General.

#### Purpose of this report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CERTIFIED PUBLIC ACCOUNTANTS

Coral Gables, Florida August 25, 2016

#### Financial Condition (Continued)

Sections 10.854(1)(e)6.a and 10.855(12), Rules of the Auditor General, require that we apply financial condition assessment procedures for Odyssey Preparatory Academy. It is management's responsibility to monitor Odyssey Preparatory Academy financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same. We have applied such procedures as of the fiscal year end and no deteriorating financial condition has been noted.

#### Transparency

Sections 10.854(1)(e)7 and 10.855(13), Rules of the Auditor General, require that we apply appropriate procedures to determine whether Odyssey Preparatory Academy maintains on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes. In Connection with our audit, we determined that Odyssey Preparatory Academy maintained on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes.

#### Other Matters

Section 10.854(1)(e)3., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we have no findings and recommendation.

Section 10.854(1)(e)4., Rules of the Auditor General, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

#### Official Title

Section 10.854.(1)(e)5., Rules of the Auditor General, requires the name or official title of the entity. The official title of the entity is Odyssey Preparatory Academy

#### Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, the Florida Auditor General, School Board of Brevard County, Federal and other granting agencies, the Board of Directors, and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

CERTIFIED PUBLIC ACCOUNTANTS

Coral Gables, Florida August 25, 2016

Fund Title   & Title     Cap Outlay   Food Svc    - 186,170							
1280   1280   1280   186,170   155,000   13300   2,228,987   114,975   165,000   13300   2,228,506   186,170   114,975   164,000   1,076,008   18,470   114,975   164,000   1,076,008   18,470   1,076,008   18,470   1,076,008   1,03,410   1,076,008   1,03,410   1,076,008   1,03,410   1,076,008   1,03,410   1,076,008   1,03,410   1,076,008   1,03,410   1,03,410   1,076,009   1,03,410		General	Special Rev	Special Rev		VPK	Total
3200 - 186,170 - 16 3300 2,228,987 - 14,975 - 14 3300 2,228,987 - 1 14,975 - 14 3300 2,265,506 186,170 114,975 16 5500 - 5500 - 103,410 - 1 5500 22,620 - 103,410 - 1 6500 46,901 - 1 6500 46,901 - 1 7,600 5,600 18,940 - 1 7,600 23,934 - 1 7,600 35,934 - 1 7,600 35,934 - 1 7,600 233,937 - 114,975 16 9100 - 2,181,384 186,170 114,975 16 84,122 0 0 0 1 Exp 2800 26,345				famo dos	)		ino.
3300       2,228,987       -       -       114,975         3300       -       -       114,975       -         3400       36,519       -       -       -         5100       1,076,008       61,320       -       -         5200       77,618       -       -       -         6200       2,620       -       -       -       -         6200       2,620       -       -       -       -       -         6200       2,620       -			186,170	ř	155,000		341.170
3300 -		2,228,987	1	ŕ	ĩ		2,228,987
3400 36,519		i	100	114,975	1		114,975
2,265,506     186,170     114,975     164,00       5100     1,076,008     61,320     -     -       5200     77,618     -     -     -       6100     500     22,620     -     -     -       6100     5,560     18,340     -     -       es     6300     46,901     -     -     -       es     6500     46,901     -     -     -       7300     574,271     -     -     -       7300     574,271     -     -     -       7500     35,934     -     -     -       7600     23,934     -     -     -       7600     24,830     -     -     -       7900     23,333     -     -     -       9100     -     -     -     -       9200     5,000     -     -     -       8     84,122     0     0     0       1 Exp     14,975     164,00     -		36,519	*	î	000'6	117,146	162,665
Services	sa	2,265,506	186,170	114,975	164,000	117,146	2,847,797
5100							
5200         77,618         -         -         -           5500         -         -         -         -           6100         500         2,500         -         -           6200         22,620         -         -         -           es         6400         5,560         -         -         -           es         6400         46,901         -         -         -           cition         7300         574,271         -         -         -           cition         7400         -         -         -         -         -           7500         35,934         -         -         -         -         -           7800         233,937         -         -         -         -         -           8100         8,107         -         -         -         -         -         -           84,122         9200         5,000         -         -         -         -         -         -           84,122         0         0         0         0         0         0         0           1 Exp         7,853,45         -         - <td></td> <td>1,076,008</td> <td>61,320</td> <td></td> <td></td> <td>ı</td> <td>1.137.328</td>		1,076,008	61,320			ı	1.137.328
5500         -	5200	77,618	3		í		77,618
rt Services 6300 22,620		1	(34)		-	76.013	76,013
rit Services 6300		200	2,500	1		200	3,000
rit Services 6300 - 103,410		22,620	ľ	C			22,620
ess 6400 5,560 18,940	iervices	i c	103,410				103,410
Cition	es	5,560	18,940	i.	r		24,500
7300       574,271       -		46,901	ř	ì	2		46,901
7400       -		574,271	ř	10			574,271
7500       35,934       -       -       164,00         7800       94,930       -       -       -       114,975       -         7900       233,937       - </td <td></td> <td>î</td> <td>100</td> <td>¥</td> <td>i i</td> <td></td> <td>t</td>		î	100	¥	i i		t
7600       -       -       -       164,00         7800       94,930       -       -       -       -         8100       8,107       - <td< td=""><td></td><td>35,934</td><td>r</td><td></td><td>ì</td><td></td><td>35,934</td></td<>		35,934	r		ì		35,934
7800     94,930     -		i S		1	164,000		164,000
7900     233,937     -     114,975     -       8100     8,107     -     -     -       9200     5,000     -     -     -       84,122     0     0     0       (83,000)     114,975     164,00       7800     265,345		94,930	1	î	·		94,930
8100 8,107		233,937	1	114,975			348,912
9200 5,000		8,107	*	1	ï		8,107
9200 5,000 <b>2,181,384</b> 186,170 114,975 164,00 84,122 0 0 (83,000) 1,122		r		î	T	37,521	37,521
2,181,384     186,170     114,975     164,00       84,122     0     0     0       (83,000)     1,122     1,122		5,000					5,000
84,122 0 0 0 (83,000) (1,122 2800 2800 285,345	tures	2,181,384	186,170	114,975	164,000	113,534	2,760,063
88 (8	enues over Expenditures	84,122	0	0	0	3,612	87,734
2800 28	tion Exp	(83,000)					(83,000
2800		1,122					100000000000000000000000000000000000000
2002		265,345					265,345
Fund Balance June 30, 2017 2700 266,467 0 0 0 0		266,467	0	0	0	3,612	270,079

APPROVED

AUG 2 9 2016 ocs, inc. Board of Directors

Budget Assumptions
Student Enrollment 95% of 330
Maintaining a 2% Fund Balance = \$44,580
1st year Capital Outlay
Medical Benefits increase 3.5%
Pay for Performance based on \$1,750 Eff and \$2,500 Highly Eff
Summer Maintenance Help \$8000
Additional Transportation Fee

Casti Flow Summary	
Net Revenue	1,12
Add back Depr	83,000
Cash Balance	84,122
Less Capital	(20,750
Balance	63,372

Capital Projects	
Chariot Floor Scrubber	2,850
Pressure Washer	250
Washer Dryer	1,000
AED	750
Leased Computers/iPads	10,000
Intervention Room	2,900
Total	20,750

#### MEMORANDUM

TO: Odyssey Charter School, Inc. Board of Directors

FROM: Beth Crist, Green Apple School Management

REQUESTING SCHOOL: Odyssey Preparatory Academy

DATE: August 29, 2016

RE: Monthly Financial Reports

As prescribed in Florida Statute, 1002.33, charter schools are required to provide monthly financial statements to the sponsor. These reports are provided to the Brevard County School District on a monthly basis. Financial reports must have board approval and are accordingly submitted to the governing body of Odyssey Preparatory Academy for approval.

#### FISCAL IMPACT

None

#### RECOMMENDATION

Motion to approve May and June 2016 Monthly Financial Reports for Odyssey Preparatory Academy.

Attachments: 1) 2015-2016 May Financial Report

2) 2015-2016 June Financial Report

AUG 2 9 2016

OCS, Inc. Board of Directors

## Charter School Monthly Financial Reports Submitted to the Brevard County School Board

Submitted By:	Odyssey Preparatory Academy
MSID Number:	6541
Completion Date:	June 27, 2016
Reporting Period:	Year To Date Through May 31, 2016
ls this a revision?	Yes X No

# MSID Number: 6541

# Odyssey Preparatory Academy BALANCE SHEET-BY GOVERNMENTAL FUND As of May 31, 2016

ASSETS	Account	General 100	Food Service 410	Other Federal 420	ARRA Stimulus 430	Debt Service 2XX
Cash and cash equivalents	1110	125,982.0	5,150.09	000	000	000
Accounts receivable, net	1130	000	000	38,479,96	000	0.00
Due from other funds	1140	36,446,49	00%	0000	000	000
Investments	1160	000	00.0	00.0	000	000
Interest receivable	1170	000	00'0	000	000	0.00
Other current assets	12XX	1.338.87	0000	(IO)	00.00	000
Deposits receivable	1210	000	0000	00.00	00.0	000
Due from other agencies	1220	000	00:0	00'0	000	000
Other long-term assets	1400	000	00.0	00'0	00.00	0.00
Total Assets		163,767.33	5,150.09	38,479.96	00'0	0.00
LIABILITIES AND FUND BALANCES LIABILITIES						
Salaries, benefits and payroll taxes payable	2110,2170,2330	00'0	000	00.00	000	000
Accounts payable	2120	31,356.57	0.00	000	00.0	(0.00)
Due to budgetary funds	2161	000	1,952.56	34,493,93	000	00.00
Due to internal funds	2162	00'0	000	00:0	00.0	000
Notes/Bonds payable	2180,2250,2310,2320	00'0	00'0	00.0	00'0	000
Lease payable	2315	0.00	000	00'0	000	000
Due to other agencies	2230	0.00	000	00'0	00.0	000
Deferred revenue:	2410	000	000	00:00	00.0	00.00
Other liabilities	21XX,22XX,23XX	00/00	00'0	00.0	000	00:0
Total Liabilities		31,356.57	1,952.56	34,493.93	00.00	000
FUND BALANCES						
Nonspendable	2710	1.338.87	0.00	(1(0))	000	000
Restricted	2720	000	3,197,53	3,986.03	000	0000
Committed	2730	0000	00:0	000	0000	000
Assigned	2740	0.00	000	0.00	000	0.00
Unassigned	2750	131.071.89	00'0	000	00.00	000
Total Fund Balances		132,410.76	3,197.53	3,986.03	00'0	0.00
Total Liabilities and Fund Balances		163,767.33	5,150.09	38,479.96	00.00	00.00
Notes/Comments/Explanations:						
Please note: 9/21/2015 the school borrowed \$200,000 from	),000 from Odyssey for 36 days to fund expenses incurred in connection with its CSP Grant. The loan was repaid up rec	s to fund expenses	ncurred in connec	tion with its CSP (	Grant. The loan w	as repaid up rec
PLEASE ASSURE THESE BALANCES ARE ALL ZERO	ZERO					
Assets equal Liablities and Fund Balance		0.00	00'0	00:00	00:00	0.00
Total Fund Balance equals Account 2700 on the		000	poor	000	00.0	00.0
Statement of Key, Exp, and Changes in rund bar		0.00	0.00	-0.00	00'0	0.00

# Balance Sheet

# BALANCE SHEET-BY GOVERNMENTAL FUND Odyssey Preparatory Academy

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1110   0.000   0.000   0.000   0.010   0.011   0.010	THIO 6400 6400 6400 131,11  1113.0 14100 38,47  1114.0 0,040 0,040 38,47  1115.0 0,040 0,040 38,47  1121.0 1410 0,040 0,040 38,47  1121.0 1410 0,040 0,040 1,040 38,47  1121.0 1410 0,040 0,040 1,040	ASSETS	Account Number	Capital 3XX	ARRA Capital 399	Other Governmental Funds	Total Governmental Funds
1130   0.00	1130   0.00	Cash and cash equivalents	1110	(H) (H)	080	100	131,132.06
1140	1140   0.00	Accounts receivable, net	1130	0000	000	000	38,479,96
1160   0.000   0.000   0.000   0.000   0.100   1.33     120	1160   0.00   0.00   0.00   0.00   1.33     1210	Oue from other funds	1140	00:0	B077	000	36,446.49
1170	1170   6.00   6.00   6.00   1.33     1210   1220   0.00   0.00   0.00     1210   1220   0.00   0.00   0.00     1220   0.00   0.00   0.00   0.00     1230   0.00   0.00   0.00   0.00     1210   0.00   0.00   0.00   0.00     1220   0.00   0.00   0.00   0.00     1230   0.00   0.00   0.00   0.00     1230   0.00   0.00   0.00   0.00     1231   0.00   0.00   0.00   0.00     1231   0.00   0.00   0.00   0.00     1232   0.00   0.00   0.00   0.00     1232   0.00   0.00   0.00   0.00     1232   0.00   0.00   0.00   0.00     1232   0.00   0.00   0.00   0.00     1230   0.00   0.00   0.00   0.00     1230   0.00   0.00   0.00   0.00     1230   0.00   0.00   0.00   0.00     1230   0.00   0.00   0.00   0.00     1230   0.00   0.00   0.00   0.00     1230   0.00   0.00   0.00   0.00     1230   0.00   0.00   0.00   0.00     1230   0.00   0.00   0.00   0.00     1230   0.00   0.00   0.00   0.00     1230   0.00   0.00   0.00   0.00     1230   0.00   0.00   0.00   0.00     1230   0.00   0.00   0.00   0.00     1230   0.00   0.00     1230   0.00   0.00   0.00     1230   0.00   0.00   0.00     12	investments	1160	000	000	000	0.00
12XX	1,2XX	Interest receivable	1170	000	00.00	000	00.0
1210	1210	Other current assets	12XX	000	000	000	1,338.87
1220	1220	Deposits receivable	1210	0070	000	00.00	0000
1400	1400   0.00	Due from other agencies	1220	00'0	0.00	0070	00:0
2110,2170,2330   0.000   0.000   0.000   207,35     2110,2170,2330   0.000	2110,2170,2330 0.00 0.00 0.00 207,357 2120 0.00 0.00 0.00 0.00 31,33 2120 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Other long-term assets	1400	0000	0.00	00:00	0000
2110,2170,2330         0.000         0.000         0.000         31,35           2120         0.000         0.000         0.000         31,35           2161         0.000         0.000         0.000         36,44           2180,2250,2310,2320         0.000         0.000         0.000         0.000           2315         0.000         0.000         0.000         0.000           2410         0.000         0.000         0.000         0.000           2710         0.000         0.000         0.000         0.000           2720         0.000         0.000         0.000         0.000           2730         0.000         0.000         0.000         0.000           2710         0.000         0.000         0.000         0.000           2730         0.000         0.000         0.000         0.000           2730         0.000         0.000         0.000         0.000           2730         0.000         0.000         0.000         0.000           2730         0.000         0.000         0.000         0.000           0.000         0.000         0.000         0.000         0.000           0.	2110,2170,2330 0.000 0.000 31,35  2120 2120 0.000 0.000 0.000 31,35  2161 0.000 0.00	Total Assets		00.0	0.00	00'0	207,397,38
2110,2170,2330         0.000	2110,2170,2330         0.000         0.000         0.000         31,35           2120         0.000         0.000         0.000         0.000         0.000         36,44           2161         0.000         0.000         0.000         0.000         0.000         0.000           2162         0.000         0.000         0.000         0.000         0.000         0.000           2162         0.000         0.000         0.000         0.000         0.000         0.000           2230         0.000         0.000         0.000         0.000         0.000         0.000           21XX,22XX,23XX         0.000         0.000         0.00         0.00         0.00           21XX,22XX,23XX         0.000         0.000         0.00         0.00         0.00           2710         0.000         0.000         0.00         0.00         0.00           2730         0.000         0.000         0.00         0.00         0.00           2750         0.000         0.000         0.00         0.00         0.00         0.00           2750         0.000         0.00         0.00         0.00         0.00         0.00         0.00         0	LIABILITIES AND FUND BALANCES LIABILITIES					R
2120         0.00         0.00         0.00         31,35           2161         0.00         0.00         0.00         36,44           2162         0.00         0.00         0.00         0.00           2162         0.00         0.00         0.00         0.00           2315         0.00         0.00         0.00         0.00           2410         0.00         0.00         0.00         0.00           21XX,22XX,23XX         0.00         0.00         0.00         0.00           21XX,22XX,23XX         0.00         0.00         0.00         0.00           27X0         0.00         0.00         0.00         0.00           27X0         0.00         0.00         0.00         0.00           2730         0.00         0.00         0.00         0.00           2740         0.00         0.00         0.00         0.00           2750         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00	2120 0.000 0.00 0.00 0.00 0.00 31,35 2161 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	salaries, benefits and payroll taxes payable	2110,2170,2330	00'0	00.00	000	0.00
2161         0.00         0.00         0.00         36,44           2162         0.00         0	2161 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Accounts payable	2120	00'0	000	00'0	31,356.57
2162         0.000         0.000         0.000           2180,2250,2310,2320         0.000         0.000         0.000           2315         0.000         0.000         0.000           2410         0.000         0.000         0.000           21XX,22XX,23XX         0.00         0.00         0.00           21XX,22XX,23XX         0.00         0.00         0.00           2710         0.00         0.00         0.00           2710         0.00         0.00         0.00           2720         0.00         0.00         0.00           2730         0.00         0.00         0.00           2740         0.00         0.00         0.00           2750         0.00         0.00         0.00           2750         0.00         0.00         0.00           2750         0.00         0.00         0.00           2750         0.00         0.00         0.00           2750         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00 </td <td>2180,2250,2310,2320 0.00</td> <td>Oue to budgetary funds</td> <td>2161</td> <td>000</td> <td>000</td> <td>OFFO</td> <td>36,446,49</td>	2180,2250,2310,2320 0.00	Oue to budgetary funds	2161	000	000	OFFO	36,446,49
2180,2250,2310,2320         0.000         0.000         0.000           2315         0.00         0.00         0.00           2410         0.00         0.00         0.00           21XX,22XX,23XX         0.00         0.00         0.00           21XX,22XX,23XX         0.00         0.00         0.00           2710         0.00         0.00         0.00           2720         0.00         0.00         0.00           2730         0.00         0.00         0.00           2740         0.00         0.00         0.00           2750         0.00         0.00         0.00           2750         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00	2180,2250,2310,2320         0.00         0.00         0.00           2315         0.10         0.00         0.00           2230         0.00         0.00         0.00           2410         0.00         0.00         0.00           21XX,22XX,23XX         0.00         0.00         0.00           21XX,22XX,23XX         0.00         0.00         0.00           2710         0.00         0.00         0.00           2710         0.00         0.00         0.00           2720         0.00         0.00         0.00           2730         0.00         0.00         0.00           2750         0.00         0.00         0.00           2750         0.00         0.00         0.00           2750         0.00         0.00         0.00           2750         0.00         0.00         0.00           2750         0.00         0.00         0.00           2750         0.00         0.00         0.00           2750         0.00         0.00         0.00           2750         0.00         0.00         0.00           2750         0.00         0.00	Due to internal funds	2162	000	00'0	00.0	00.0
2315         0.00         0.00         0.00           2230         0.00         0.00         0.00           2410         0.00         0.00         0.00           21XX,22XX,23XX         0.00         0.00         0.00           2710         0.00         0.00         0.00           2710         0.00         0.00         0.00           2720         0.00         0.00         0.00           2730         0.00         0.00         0.00           2740         0.00         0.00         0.00           2750         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         2073	2315 6100 6000 6000 6000 6230 6100 6230 6100 6230 6100 6230 6200 6200 6200 6200 6230 6200 620	Notes/Bonds payable	2180,2250,2310,2320	00'0	000	000	00'0
2230         0.00         0.00         0.00           2410         0.00         0.00         0.00           21XX,22XX,23XX         0.00         0.00         0.00           2710         0.00         0.00         0.00           2710         0.00         0.00         0.00           2720         0.00         0.00         0.00           2730         0.00         0.00         0.00           2750         0.00         0.00         0.00           2750         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         2073           0.00         0.00         0.00         0.00	2230 0.00 0.00 0.00 0.00 0.00 0.00 0.00	ease payable	2315	000	000	0000	00.0
2410         0.00         0.00         6.00           21XX,22XX,23XX         0.00         0.00         0.00         0.00           2710         0.00         0.00         0.00         67.80           2720         0.00         0.00         0.00         1,33           2730         0.00         0.00         0.00         7.18           2740         0.00         0.00         0.00         131,07           2750         0.00         0.00         0.00         133,55           0.00         0.00         0.00         0.00         207,33           0.00         0.00         0.00         0.00         207,33	21XX,22XX,23XX 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Due to other agencies	2230	00.0	00'0	00.00	00.0
21XX,22XX,23XX         0.00         0.00         0.00         67.80           2710         0.00         0.00         0.00         67.80           2720         0.00         0.00         0.00         1,33           2730         0.00         0.00         0.00         7,18           2740         0.00         0.00         0.00         131,07           2750         0.00         0.00         0.00         139,56           0.00         0.00         0.00         0.00         207,33	21XX,22XX,23XX	Deferred revenue:	2410	00.0	000	000	00'0
2710         0.00         0.00         0.00         67,8           2720         0.00         0.00         0.00         1,3           2720         0.00         0.00         0.00         1,3           2730         0.00         0.00         0.00         7,18           2740         0.00         0.00         0.00         131,0           2750         0.00         0.00         0.00         139,5           0.00         0.00         0.00         207,3	2710	Other liabilities	21XX,22XX,23XX	000	00.0	00'0	00.0
2710         0.00         0.00         0.00         0.00         1,3           2720         0.00         0.00         0.00         7,18           2730         0.00         0.00         0.00         7,18           2740         0.00         0.00         0.00         131,0°           2750         0.00         0.00         0.00         139,5°           0.00         0.00         0.00         207,3°         207,3°	2710 0.00 0.00 1.33 2720 0.00 0.00 0.00 7,18 2730 0.00 0.00 0.00 0.00 7,18 2750 0.00 0.00 0.00 0.00 139,5 0.00 0.00 0.00 139,5 borrowed \$200,000 from Odyssey for 36 daeipt of CSP funding on 10/27/2015.	Total Liabilities		00'0	00.0	00'0	67,803.06
2710         0.00         0.00         0.00         1,3           2720         0.00         0.00         0.00         7,11           2730         0.00         0.00         0.00         0.00           2740         0.00         0.00         0.00         0.00           2750         0.00         0.00         0.00         139,5           0.00         0.00         0.00         207,3	2710 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	UND BALANCES					
2720         0.00         0.00         0.00         0.00         7.18           2730         0.00         0.00         0.00         0.00         0.00         131,0°           2750         0.00         0.00         0.00         0.00         139,5°           0.00         0.00         0.00         0.00         207,3°	2720 0.00 0.00 0.00 7.18 2730 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Nonspendable	2710	00:00	0.00	00'0	1,338.87
2730         0.00         0.60         0.00           2740         0.00         0.00         0.00         0.00         131,0           2750         0.00         0.00         0.00         139,5         0.00         207,3           0.00         0.00         0.00         0.00         207,3         207,3	2730 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Restricted	2720	000	90'0	000	7,183.56
2740         0.00         0.00         0.00         0.00         131.0°           2750         0.00         0.00         0.00         139.5°           0.00         0.00         0.00         207.3°	2740 0.00 0.00 0.00 131,0°  borrowed \$200,000 from Odyssey for 36 daeipt of CSP funding on 10/27/2015.	Committed	2730	000	000	000	00'0
2750         0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00	2750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Assigned	2740	0.00	00'0	000	00.0
00.0 00.0 00.0 00.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Unassigned	2750	000	00:0	00'0	131,071,89
0.00 0.00 0.00	borrowed \$200,000 from Odyssey for 36 daeipt of CSP funding on 10/27/2015.	Total Fund Balances		00.0	00.0	00'0	139,594.32
otes/Comments/Explanations:	borrow	Total Liabilities and Fund Balances		00'0	00.0	0.00	207,397.38
	lease note: 9/21/2015 the school borrowed \$200,000 from Odyssey for 36 daeipt of CSP funding on 10/27/2015.	Notes/Comments/Explanations:					
PLEASE ASSURE THESE BALANCES ARE ALL ZERO		Assets equal Liablities and Fund Balance		00.00	00.00	00.00	0.00
0.00 0.00	0.00 0.00 0.00	Total Fund Balance equals Account 2700 on the Statement of Rev. Evn. and Channes in Fund Bal		000	00.0	000	000
SARE ALL ZERO  0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Material of Ner, Lap, and Changes III I and the		NAVA.	0000	מימ	מימי

Year To Date Through May 31, 2016

	Account
REVENUES	
Federal sources:	
Federal direct	3100
Federal through state and local	3200
State sources:	
PEFP	3310
Class size reduction	3355
School recognition	3361
Capital outlay	3397
Other state revenue	3300
Local sources:	200
Property taxes levied for operational purposes	3411
Property taxes levied for debt service	3412
Property taxes levied for capital projects	3413
Local sales taxes	3418
Interest, including profit on investment	3430
Charges for service - food service	345X
Impact fees	3496
Other local revenue	3400
Total local sources	-
Total Revenues	
EXPENDITURES Current:	
Instruction	5000
Instructional support services	6000
School hoard	7100
General administration	7200
School administration	7300
Facilities acquisition and construction	7400
Fiscal services	7500
Food services	7600
Central services	7700
Pupil transportation services	7800
Operation of plant	7900
Maintenance of plant	8100
Administrative technology services	9100
Community services Debt service: (function 9200)	9100
Retirement of principal	710
Interest	720
Dues, fees and issuance costs	730
Miscellaneous expenditures	790
Total Expenditures	770
Excess (deficiency) of Revenues Over (under) Expenditures  DTHER FINANCING SOURCES (USES)	
Loans incurred	3720
Proceeds from the sale of capital assets	3730
Fransfers in (By and, identify the 'from' funds in the notes below)	3600
Fransfers out (By amt. identify the 'to' funds in the notes below)	9700

Month/Quarter	YTD General Pu		% of YTD Actual to
Actual	Actual	Annual Budget	Annual Budget
0.00	(10)	0.60	
0.00	000	0.90	
116,289,00	1,303,592.96	1,592,675 00	81.85
28.061.00	303:874:00	341 191 (A)	89.04
0.88	0.00	0.00	
13.613.00	0.00 2185100	0.00	
	22 10410		
20.00	9170	0.00	
0.00	0.00	0.00	
0.06	3700	11.00	
0.06	100000000000000000000000000000000000000	5.06	
0.00	0.00	0.00	- 8
0.640	1750	1100	
13,366.76	- 190,480,93	98,138700	112.35
13,806,76	110,480.52	98,339.00	112.35
171,174.76	1,740,901.48	2,032,306.00	85.66
91(40)(63	849,852.00	100,27800	93.02
3,245.10	-le(137.8)	50,000,00	93,52
0.00	960	0.00	1000
31.493.92	40936F21	981,324.00	70.08
0.00	:000	9.00	14.00
2,362,39	19 921 12	29,100,50	.68.46
0.790	0.00	9.00	
0.00	000	9.00	
63.0	37,575.95 289 725.60	278 978 60	63,72
29,499,12	2.197.12	\$1989.00	64.84
0.00	000	9.00	44.04
260373	12,110,00	3100000	85.17
15110	201.79000	2±30900	807.08
25.10	154-30	4/1/00	92.93
-019	010	0.00	
0.00	6.50	200	
142,392.97	1,879,016.72	1,977,116.00	95.04
28,781.79	-138,115.24	55,190.00	-250.25
19.00	200,000,000	10.00	
1000	1976)	1/00	8
0.50	0.00	1000	
9.00	1)(%)	=00	
5/90	0.00	71,00	
0.00	200,000.00	0,00	
7/00	1990	1/00	second.
28,781.79	61,884.76	55,190.00	112.13
103/628/07	70,720.00	70,826.00	100.00
0.00	. 97/0	1100	77577
132,410.76	132,410.76 nations - General Fi	125,716.00	105.33

General Fund 100

Notes/Comments/Explanations - General Fund 100:

Transfis involut of gen fid to true up spec rev fid as needed . Mgmt fees for VPK are donated, management records an adjustment in a subsequent period (with a catch up provision) when such fees are assessed by the management company. Utilities expenses are indirect allocation at 7900.

540	Based on a Projected FTE Enrollment of	
21.9	ment at the End of This Reporting Period:	
99.26%	Percent of Acutal vs. Projected:	
268	Oct FTE Count:	
287	Feb FTE Count	

0.80

PLEASE ASSURE THESE	BALANCES ARE ALL ZERO

Transfers out (By ant, identify the 'to' funds in the notes below). Other (bonds, loss, certificates, advances, etc.)

Total Other Financing Sources (Uses) SPECIAL/EXTRAORDINARY ITEMS

Adjustment to Fund Balances Current Fund Balance at End of Month

3

Net Change in Fund Balances Fund Balances, July 1st of Current Fiscal Year

Current Fund Balance at End of Month equals the Total Fund Balance on the Balance Sheet

3600 9700 9700

2800 2891 2700

#### **Odyssey Preparatory Academy** STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES Year To Date Through May 31, 2016

	Account
REVENUES	Number
Federal sources:	
Federal direct	3100
Federal through state and local	3200
State sources:	
PEFP	3310
Class size reduction	3355
School recognition	3361
Capital outlay	3397
Other state revenue	3300
Local sources:	
Property taxes levied for operational purposes	3411
Property taxes levied for debt service	3412
Property taxes levied for capital projects	3413
Local sales taxes Interest, including profit on investment	3418 3430
Changes for service - food service	345X
Impact fees	343A
Other local revenue	3400
Total local sources	3400
Total Revenues	
EXPENDITURES	_
Current:	
Instruction	5000
Instructional support services	6000
School heard	7100
General administration	7200
School administration	7300
Facilities acquisition and construction	7400
Fiscal services	7500
Food services	7600
Central services	7700
Pupil transportation services	7800
Operation of plant	7900
Maintenance of plant	8100
Administrative technology services	8200
Community services	9100
Debt service: (function 9200)	2000
Retirement of principal	710
Interest	720
Dues, fees and issuance costs	730
Miscellaneous expenditures	790
Total Expenditures	7
Excess (deficiency) of Revenues Over (under) Expenditures	
OTHER FINANCING SOURCES (USES)	- Commo
Loans incurred	3720
Proceeds from the sale of capital assets	3730
Transfers in (By amt, identify the from funds in the notes below)	3600
Transfers out (By amt, identify the 'to' funds in the notes below)	9700
Other (bonds, loss, certificates, advances, etc.)	9700
Total Other Financing Sources (Uses)	2
SPECIAL/EXTRAORDINARY ITEMS	
Specify.	531
Net Change in Fund Balances	
Fund Balances, July 1st of Current Fiscal Year	2800
Adjustment to Fund Balances	2891
Current Fund Balance at End of Month	2700

	Food Serv	ice 410	
Month/Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
1600	76-001	0.00	
22,686,74	170 777 40	140,009.00	121.989
-0.00	1000	600	
10.0	100	0.00	- 6
160	100	0.00	9
10.0	(000)	0.00	.9
0.00	1000	0.00	
1110	100	FLIME	
0.0	0.00	1-0.00	36
0.00	1,00	0.06	
(210)	190	() 540	
0.00	0.00	1790	0
780 11	11,410-23	7,000.60	163.009
9.60	0.00	998	9
780.11	11,410.25	7,000.00	163,009
23,466.45	182,187.35	147,000.00	123,949
1100	1500	744.750.750	
0.00	1/0	9.00	39
11.05	0.00	9.00	
111(0)	(0.10)	940	
0.00	14(00)	9.06	
14.00	(1-0)	990	
\$1.00 \$1.086.34	178-080-07	147 000 00	121,769
010	0.00	100	121,705
100	0.0	11:00	
0.00	2010	10/10	
10.0	1116	0.00	
010	TO 102 SEVENO	9 900	
110	11.00	11-10	
100		9.00	
010	0.00	13000	
JHA.	000	1100	
22,686.34	178,989.82	147,000.00	121.765
22,080.34	170,709.02	141,300,00	121.197
780 11	3,197.53	0.00	35
.D.00	0.00	9.00	3
11.00	((0))	11.00	- 3
11.06	1//0	1/00	
100	hig:	9.00	
0.00	-77.00	9.00	
0,00	0.00	0,00	- 3
	3 111/00	1000	9
780.11	3,197,53	0,00	
2,417,42	100	H 00	
1000	(Alb)	1000	
3,197.53	3,197,53	0.00	

Notes/Comments/Explanations - Food Service 410: Transfers in current period used to adjust year-to-date to \$0

PLEASE ASSURE THESE BALANCES ARE ALL ZERO	
Current Fund Balance at End of Month equals the Total Fund	
Balance on the Balance Sheet	0.00

#### Odyssey Preparatory Academy STATEMENT OF REVENUES, EXPENDITURES,

#### AND CHANGES IN FUND BALANCES

#### Year To Date Through May 31, 2016

MSID Number: 6541	10
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Property taxes levied for operational purposes Property taxes levied for debt service Property taxes levied for debt service Property taxes levied for capital projects Local sales taxes Interest, including profit on investment Charges for service - fand service Impact fees Other local revenue Tatal local sources Total Revenues EXPENDITURES Current: Instruction Instruction Instructional support services School administration School administration Facilities acquisition and construction Facilities acquisition and construction Fiscal services Central services Central services Operation of plant Maintenance of plant Administrative technology services Community services Community services Community services Community services Community services Community services Dates acquisition of principal Interest Ducs, fees and instance costs Miscellanceus expenditures	Numbe 3100 3200 3310 3310 3310 3310 3300 3411 3412 3413 3430 345X 3490 1400
Federal direct School recognition Copital outlay Other state revenue Local sources: Property taxes levied for operational purposes Property taxes levied for debt service Property taxes levied for capital projects Local sales taxes Interest, including profit on investment Charges for service – fund service Impact fees Other local revenue Tital local sources Total Revenues EXPENDITURES Currout: Instruction Instructional support services School administration School administration Faciliates acquisition and construction Fiscal services Central aervices Central aervices Operation of plant Administrative technology services Community services Communi	3200 3310 3355 3367 3300 3411 3412 3413 3413 3430 345X
Federal direct Federal through state and local State surveys:  FEFP Class size reduction School recognition Capital auday Other state revenue  Local surveys:  Property taxes levied for operational purposes Property taxes levied for dobt service Property taxes levied for dobt service Property taxes levied for capital projects Local sales taxes Interest, including profit on investment Clarges for service - final service Impact fees Other local revenue Total local sources Total Revenues EXYENDITURES Curveit: Instruction Instructional support services School board General administration School administration Fiscal services Food services Food services Pupil transportation services Operation of plant Maintenance of plant Administrative technology services Community se	3200 3310 3355 3367 3300 3411 3412 3413 3413 3430 345X
Federal through state and local  State sources: FEFP Class size reduction School recognition Capital outlay Other state receive Local sources: Property taxes levied for operational purposes Property taxes levied for dobt service Property taxes levied for dobt service Property taxes levied for apital procets Local sales taxes Interest, including profit on investment Clarges for service – fund service Impact fees Other local revenue Tatal local sources Total Revenues EXPENDITURES Curront: Instruction Instruction Instruction Instruction Instruction Instruction School administration School administration School administration Fiscal services Central services Central services Operation of plant Maintenance of plant Administrative technology services Community services	3200 3310 3355 3367 3300 3411 3412 3413 3413 3430 345X
Shoot recognition Class size reduction School recognition Capital unitary Other state revenue Local sources: Property taxes levied for operational purposes Property taxes levied for dept service Property taxes levied for capital projects Local sales taxes Interest, including profit on investment Charges for service - foud service Impact fees Other local revenue Tital local sources Total Revenues EXPENDITURES Curront: Instructional support services School board General administration School administration Facilities acquisition and construction Fiscal services Central services Central services Central services Community services Operation of plant Ministrative technology services Community	3310 3355 3361 3300 3411 3412 3413 3413 3430 345X 3496
Class size reduction School recognition Capital analya Other state revenue Local sources: Property taxes levied for operational purposes Property taxes levied for dobt service Property taxes levied for dobt service Property taxes levied for capital projects Local sales taxes Interest, including profit on investment Clinges for service - fund service Impact fees Other local revenue Total local sources Total Revenues EXPENDITURES Current: Instruction Instructional support services School board General administration School administration Facilities acquisition and construction Fiscal services Central services Control services Con	3355 3361 3397 3300 3411 3412 3413 3418 3430 345X 3496
School recognition Capital autilay Other state revenue Local sources: Property taxes levied for operational purposes Property taxes levied for dobt service Property taxes levied for capital projects Local sales taxes Interest, including profit on investment Charges for service - foud service Impact fees Other local revenue Total local sources Total Revenues EXPENDITURES Currout: Instruction Instructional support services School board General administration School administration Facilities acquisition and construction Fiscal services Central services Central services Community services Operation of plant Ministrative technology services Community services Debt service: (function 9200) Retirement of principal Interest Dues, fees and issuance oosts Miscellaneous expenditures	3361 3397 3300 3411 3412 3413 3413 3438 3430 345X 3496
School recognition Capital autilay Other state revenue Local sources: Property taxes levied for operational purposes Property taxes levied for dobt service Property taxes levied for capital projects Local sales taxes Interest, including profit on investment Charges for service - foud service Impact fees Other local revenue Total local sources Total Revenues EXPENDITURES Currout: Instruction Instructional support services School board General administration School administration Facilities acquisition and construction Fiscal services Central services Central services Community services Operation of plant Ministrative technology services Community services Debt service: (function 9200) Retirement of principal Interest Dues, fees and issuance oosts Miscellaneous expenditures	3361 3397 3300 3411 3412 3413 3413 3438 3430 345X 3496
Capital autilay Other state revenue Local sources Property taxes levied for operational purposes Property taxes levied for operational purposes Property taxes levied for capital projects Local sates taxes Interest, including profit on investment Charges for service - fund service Impact fees Other local revenue Tatal local sources Tatal local sources Tatal Revenues EXPENDITURES Current: Instruction Instructional support services School board General administration School administration Facilities acquisition and construction Facilities acquisition and construction Fiscal services Central services Central services Operation of plant Administrative technology services Community services Duss services Community services Duss fees and instance costs Miscellanceus expenditures	3397 3300 3411 3412 3413 3413 3418 3430 345X 3496
Other state revenue  Local sources: Property taxes levied for operational purposes Property taxes levied for dobt service Property taxes levied for capital projects Local sales taxes Interest, including profit on investment Charges for service - fund service Impact fees Other local revenue Total local sources Total Revenues EXYENDITURES Current: Instruction Instructional support services School board General administration School administration Facilities acquisition and construction Fiscal services Food services Pupil transportation services Operation of plant Maintenance of plant Administrative technology services Community services Debt services Community services Community services Debt service (function 9280) Retirement of principal Interest Dues, fees and insurance opsts Miscellanceus expenditures	3411 3412 3413 3413 3418 3430 345X 3496
Local surroes: Property taxes levied for operational purposes Property taxes levied for debt service Property taxes levied for debt service Property taxes levied for capital procets Local sales haves Interest, including profit on investment Charges for service - fund service Impact fees Other local revenue Tatal local sources Total Revenues EXPENDITURES Currout: Instruction Instruction Instruction Instruction Instruction Instruction Instruction School board General administration School administration Fiscal services Fead services Central services Central services Operation of plant Maintenance of plant Administrative technology services Community services Dues fees and instance oosts Miscellaneous expenditures	3411 3412 3413 3418 3430 345X 3496
Property taxes levied for debt service Property taxes levied for capital projects Local sales laxes Interest, including profit on investment Charges for service - food service Impact fees Other local revenue Total local sources Total Revenues EXPENDITURES Current: Instruction Instructional support services School board General administration School administration Facilities acquisition and construction Fiscal services Food services Central services Operation of plant Ministrative of plant Administrative revices Operation of plant Ministrative revices Community services Community services Community services Instruction Reliefered Reliefered Reliefered Reliefered Operation of plant Ministrative reliefered Re	3413 3413 3418 3430 345X 3496
Property taxes levied for debt service Property taxes levied for capital procests Local sates taxes Interest, including profit on investment Cliarges for service - fund service Impact fees Other local revenue Total local sources Total Revenues EXPENDITURES Current: Instruction Instructional support services School board General administration School administration Facilities acquisition and construction Fiscal services Central services Central services Pupil transportation services Operation of plant Ministrative technology services Community services Community services Debt services (finention 9200) Retirement of principal Interest Dues, fees and issuance costs Miscellanceus expenditures	3413 3418 3430 345X 3496
Property taxes levied for capital projects  Local sales hases Interest, including profit on investment Charges for service - food service Impact fees Other local revenue Total local services Total Revenues EXPENDITURES Curvent: Instruction Instruction Instructional support services School board General administration School administration Facilities acquisition and construction Fiscal services Central services Central services Operation of plant Administration services Operation of plant Administrative technology services Community services Operation of plant Descriptions Operation of plant Descriptions Operation of plant Community services Operation of plant Descriptions Operation of principal Interest Durs, fees and issuance costs Miscellaneous expenditures	3418 3430 345X 3496
Local sales taxes Interest, including profit on investment Charges for service - fand service Impact fees Other local revenue Tatal local services Total Revenues EXPENDITURES Currout: Instruction Instructional support services School board General administration School administration Facilities acquisition and construction Fiscal services Central services Central services Central services Operation of plant Administrative technology services Community services Dutes device: (function 9200) Retirement of principal Interest Duces fees and instance costs Miscellaneous expenditures	3418 3430 345X 3496
Interest, including profit on investment Clarges for service - final service Impact fees Other local revenue Tital local sources Total Revenues EXPENDITURES Current: Instruction Instructional support services School board General administration School administration Facilities acquisition and construction Facilities acquisition and construction Facilities acquisition and construction Fiscal services Central services Central services Operation of plant Maintenance of plant Administrative technology services Community services Community services Community services Community services Deb service (function 9200) Retirement of principal Interest Dues, fees and issuance costs Miscellanceus expenditures	3430 345X 3496
Charges for service - foud service Impact fees Other local revenue Tatal local sources Total Revenues EXPENDITURES Current: Instructional support services School board General administration School administration School administration Facilities acquisition and construction Fiscal services Fand services Central services Papil transportation services Operation of plant Administrative technology services Community services Operation of plant Administrative technology services Community services Operation (Finanton 9200) Reticement of principal Interest Dues, fees and issuance costs Miscellaneous expenditures	345X 3496
Impact fees Other local revenue Tatal local sources Total Revenues EXPENDITURES Currout: Instruction I	3496
Other local revenue Tital local sources Total Revenues EXPENDITURES Current: Instruction Instruction Instructional support services School board General administration School administration Facilities acquisition and construction Fiscal services Facilities acquisition and construction Fiscal services Central services Central services Operation of plant Maintenance of plant Administrative technology services Community services Community services Disputation of principal Interest Dues, fees and insurance costs Miscellaneous expenditures	
Total local sources Total Revenues EXPENDITURES Current: Instruction Instructional support services School board General administration School administration School administration Facilities acquisition and construction Fiscal services Food services Central services Pupil transportation services Operation of plant Maintenance of plant Administrative technology services Community services Operation of principal interest Debt services (function 9200) Retirement of principal interest Dues, Foes and issuance costs Miscellaneous expenditures	
Total Revenues EXPENDITURES Curvent: Instruction Instr	
EXPENDITURES Currout: Instruction Instruction Instruction Instruction Instruction Instruction Instruction School board General administration School administration Facilities acquisition and construction Fiscal services Fand services Central services Central services Operation of plant Maintenance of plant Administrative technology services Community services Debs service: (function 9200) Retirement of principal Interest Dues, fees and issuance oosts Miscellaneous expenditures	
Currout: Instruction Instructional support services School board General administration School administration Facilities acquisition and construction Fiscal services Food services Central services Pupil transportation services Operation of plant Maintenance of plant Administrative technology services Community services Debs service (function 9200) Retirement of principal Interest Dues, fees and issuance costs Miscellanceus expenditures	10
Instruction Instructional support services School board General administration School administration School administration Facilities acquisition and construction Fiscal services Fond services Central services Operation of plant Maintenance of plant Administrative technology services Community services Operation of plant Administrative technology services Community services Operation (function 9200) Retirement of principal Interest Dates, Fees and issuance costs Miscellaneous expenditures	
Instructional support services School board General administration School administration Facilities acquisition and construction Fiscal services Facilities acquisition and construction Fiscal services Central services Central services Operation of plant Maintenance of plant Administrative technology services Community services Operation of principal Retirement of principal Interest Dues, Fees and issuance costs Miscellaneous expenditures	5000
School board General administration School administration Facilities acquisition and construction Fiscal services Facilities acquisition and construction Fiscal services Central services Central services Operation of plant Maintenance of plant Administrative technology services Community services Community services Debs service: (function 9200) Retirement of principal Interest. Dues, fees and issuance costs Miscellaneous expenditures	6000
General administration School administration Facilities acquisition and construction Fiscal services Food services Central services Pupil transportation services Operation of plant Maintenance of plant Administrative technology services Community services Debt service: (function 9200) Reference of plant Ducs, Foes and instance outs Miscellaneous expenditures	7100
School administration Facilities acquisition and construction Fiscal services Food services Central services Operation of plant Maintenance of plant Administrative technology services Community services Ophysical Services Community services Ophysical Services	7200
Facilities acquisition and construction  Fiscal services  Food services  Central services  Operation of plant  Administrative technology services  Community services  Community services  Community for the services  Community for the services  Debs service: (function 9200)  Retirement of principal Interest.  Dues, fees and issuance costs  Miscellaneous expenditures	7300
Fiscal services Food services Central services Pupil transportation services Operation of plant Ministrature of plant Administrative technology services Community services Debt services (function 9200) Reinement of principal Interest Ducts, Res and instance outs Miscellaneous expenditures	7400
Food services Central services Pupil transportation services Operation of plant Maintenance of plant Administrative technology services Community services Operation of principal Interest Data service: (function 9200) Reference of principal Interest Data, Sees and issuance costs Miscellaneous expenditures	7500
Central services Pupil transportation services Operation of plant Ministrance of plant Administrative technology services Community services Dabs services (function 9200) Retirement of principal Interest Dues, Fees and issuance costs Miscellaneous expenditures	7608
Pupil transportation services Operation of plant Maintenance of plant Administrative technology services Community services Debt service: (function 9200) Refricement of principal Interest Duos, fees and instance costs Miscellancous expenditures	7700
Operation of plant Ministrative technology services Community services Units services (Interior 9 200) Refrequent of principal Interest Ducs, fees and instance costs Miscellaneous expenditures	7800
Mninterance of plant Administrative technology services Community services Debt service: (function 9200) Reference of principal Interest Duts, Tess and issuance costs Miscellaneous expenditures	7900
Administrative technology services Community services Debt service: (function 9200) Retirement of principal Interest Dues, fees and issuance costs Miscellaneous expenditures	8100
Community services  Debt service: (function 9200)  Refreement of principal Interest Ducs, Researd reserve costs Miscellaneous expenditures	8200
Debt survice: (function 9.200) Refricement of principal Interest Ducs, Foss and insuance costs Miscellaneous expenditures	9100
Retirement of principal Interest.  Dues, fees and issuance costs.  Miscellaneous expenditures.	2 1 300
Interest Dues, fees and issuance costs Miscellaneous expenditures	710
Dues, fees and issuance costs Miscellaneous expenditures	720
Miscellaneous expenditures	730
	790
	1223
Excess (deficiency) of Revenues Over (under) Expenditures	Photo I
OTHER FINANCING SOURCES (USES)	Second
Loans incurred	3720
Proceeds from the sale of capital assets	3730
Transfers in (By ant, identify the 'from' funds in the notes below)	3600
Transfers out (By amt, identify the 'to' funds in the notes below)	9700
Other (honds, loss, certificates, advances, etc.)	9700
Total Other Financing Sources (Uses)	7100
SPECIAL/EXTRAORDINARY ITEMS	_
Charrie	1
Net Change in Fund Balances	-
Fund Balances, July 1st of Current Fiscal Year	
Adjustment to Fund Balances	2800
Current Fund Balance at End of Month	2800 2891

	Other Fed	eral 420	
Month/Quarter Actual	YTD Actual Annual Budget		% of YTD Actual to Annual Budget
0.00	79.00	263,040.34	0.009
0.00	321/750.27	89,559.68	466.879
19/9/97	45317415-673	AT HE STORY	400.877
0.00	505	0.00	9
20.00	-1000	0(0)	
0.00	0.00	0.03	
0.00	0.00	0.00	
0.00	0.06	100	
0.00	41100	1100	
0.00	17,040	0.00	- 1
D106	7000	1100	- 1
0.00	arus .	17.00	
185 030	3)))0.	17(9)	3
0.00	leu0	31-3 - 1-1 Care (100)	5
0.00	000	1100	5
0.00	26,325,08	0.00	
0.00	26,325.00	0.00	. 5
0.00	351,075.27	274,600.00	127.855
733179	161,95020	129,407.00	127.235
10.621.03	183,339,90	143,193.00	125,659
910	910	0.62	123,037
0.00		900	
0.06	200	0.00	
0.00	(0.10)	9/00	9 9 9 9
11-79	900	200	,
0.00	1250	0.00	
0.306	970	13/00	
0.0	2,100	1500	
819	970	14590	
0.00	71.60	9.00	
10.0	9.00	9.00	
		0.00	
0.00 U.O	- 04.140	14(4)	
0.06	90.00	0.00	
11/16	- 2.00	0300	
1996	9.19	(1)(1)	
17,846.34	347,089.24	274,600 00	126.40%
-17,846.34	3,986.03	0.00	-
	4500	700	- 5
9.00	9.90	0.00	3
9:00	9.00	0.90	
0.00	19.00	0.00	3
	900	000	3
0.00	0.00	0.00	3
0.00	0.00	0,00	
0.00	400	9.90	
-17,846.34	3,986.03	0.00	3
21/102/17	13 00	0.00	3
0.00	(0.00)	0.00	
3,986 03	3,986.03	0.00	,

Notes/Comments/Explanations - Other Federal 420:
Transfers outlin used to equalize ending fund balance to actual. Revenues include CSP Grant proceeds of \$205,040.34, all of which has been expended on or before the end of October 31, 2015.

PLE.	ASE A	ASSURE	THESE	BALA	NCES	ARE	ALI	LZERO	

Current Fund Balance at End of Month equals the Total Fund Balance on the Balance Sheet

.0.00

Year To Date Through May 31, 2016

REVENUES Foderal direct Foderal direct Foderal direct Foderal direct Foderal direct Foderal direct FEFF Class size reduction School recognition Capital contain Other state revenue Local rowces: Property laxes levied for operational purposes Property laxes levied for deht service Property laxes levied for capital projects Local sales taxes Interest, including profit on investment Charges for service - food service Impact foes Total local sources Total memory School administration School administration Facilities acquisition and construction Fiscal services Property in services Property laxes levied for capital projects Central services Total manufacture  School board General administration Facilities acquisition and construction Fiscal services Pool services Central services Pupil transportation services Operation of plant Maintenance of plant Maintenance of plant Maintenance of plant Administrative technology services Community services Dues, fees and issuance casts Miscellaneous expenditures Total Expenditures  Excess (deficiency) of Revenues Over (under) Expenditures OTHER FINANCING SOURCES (USES) Loans incurred Proceeds from the sale of capital assets Total Expenditures  Transfers out (By annt, identify the 'from' funds in the notes below) Transfers out (By annt, identify the 'from' funds in the notes below) Transfers out (By annt, identify the 'from' funds in the notes below)	41
Federal direct Federal through state and local  Sente moreos: FEFF Federal through state and local  Sente moreos: FEFF J Class size reduction School recognition J Capital cetlary Other state revenue Local moreos: Property taxes levied for operational purposes Property taxes levied for debt service Property taxes levied for debt service Property taxes levied for capital projects Local sales taxes Interest, including profit on investment Charges for service - food service Impact foes Other local revenue Total local sources Total local sources Total Revenues EXPENDITURES Current Lostruction Instruction Instruction School administration School administration Facilities acquisition and construction Fixed services Pupil transportation services Prod services Pupil transportation services Operation of plant Administrative technology services Cameunity services Pubil transportation services Debt service: (function 2009) Retirement of principal Interest Dues, fees and issuance casts Miscellaneaus expenditures  Total Expenditures  Excess (deficiency) of Revenues Over (under) Expenditures  OTHER FINANCING SOURCES (USES) Loans incurred Proceeds from the sale of capital assets Transfers out (By annt, identify the 'to'mu' funds in the notes below)  Protated Extra Administration Sources (Uses) SPECIAL EXTRAORDINARY (FEMS)  SPECIAL EXTRAORDINARY iffems	oconii umbe
Foderal through state and local  Federal through state and local  Series sources:  FEFP  Class size reduction  School recognition  Copital cectav  Other state revenue  Joean moreov:  Property taxes levied for operational purposes  Property taxes levied for debt service  Property taxes levied for debt service  Property taxes levied for capital projects  Local sales taxes  Interest, including profit on investment  Charges for service - food service  Impact fees  Other local roverage  Total Revenues  EXPENDITURES  Current  Instruction support services  School board  General administration  Facilities acquisition and construction  Fiscal services  Popit transportation services  Central services  Pupil transportation services  Community services  Community services  Dues, fees and issuance costs  Miscellaneous expenditures  Total Expenditures  Excess (deficiency) of Revenues Over (under) Expenditures  OTHER FINANCING SOURCES (USES)  Loans incurred  Proceds from the sale of capital assets  Tansfers out (By annt, identify the 'to' fund' funds in the notes below)  Proceds Total Course (Uses)  SPECIALEXTRAORDINARY (TEMS)	
Federal through state and local  State noweres: FEFF 3  Class size reduction 3  School recognition 3  Capital cutata 3  Other state revenue 3  Local nowever: Property laxes levied for operational purposes 3  Property laxes levied for debt service 3  Property laxes levied for capital projects 3  Local sales taxes 3  Interest, including profit on investment 3  Charges for service - food service 3  Interest, including profit on investment 3  Charges for service - food service 3  Interest, including profit on investment 3  Charges for service - food service 3  Interest, including profit on investment 3  Charges for service - food service 3  Interest, including profit on investment 3  Charges for service - food service 3  Interest, including profit on investment 3  Charges 6  Charges 7  Interest 1  Interest 1  School administration 5  Facilities acquisition and construction 7  Fiscal services 7  Food services 7  Food services 7  Pupil transportation services 7  Pupil transportation services 7  Pupil transportation services 7  Pupil transportation services 8  Community services 9  Debt service: (fraction 9209)  Retirement of principal 1  Interest 9  Interest	
Senio nowrees: FEFP	3100
PEFP Class size reduction School recognition J Capital cotlav Other state revenue Local rewrees: Property taxes levied for operational purposes Property taxes levied for debt service Property taxes levied for debt service Property taxes levied for capital projects Local sales taxes Interest, including profit on investment Charges for service-food service Impact foes Other local roverage Total Revenues EXPENDITURES Current Lostructions Instructions support services School board General administration School administration Tracilities acquisition and construction Fixel services Pupil transportation services Pupil transportation services Pupil transportation services Debt services Pupil transportation services Debt services Pupil transportation services Debt service: (function 2009) Retirement of principal Interest Dues, fees and issuance casts Miscellaneous expenditures  Excess (deficiency) of Revenues Over (under) Expenditures  OTHER FINANCING SOURCES (USES) Loans incurred Proceeds from the sale of capital assets Transfers in (By anti, identify the 'to' funds in the notes below) Patell Extransport of Plant (1997) Proceeds from the sale of capital assets Transfers in (By anti, identify the 'to' funds in the notes below) Proceeds from the sale of Sources (Uses) PECIALEXTRAORDINARY (FEMS)  PECIALEXTRAORDINARY ITEMS	3200
Class size reduction School recognition Capital cottlav Other state revenue Journal control Other state revenue Journal control Journal control Journal control Property taxes levied for operational purposes Property taxes levied for debt service Property taxes levied for capital projects Local sales taxes Interest, including profit on investment Charges for service—food service Impact foes Other local revenue Total local sources Total Revenues EXPENDITURES Convent Instructional support services School board Tosal control School daministration School administration Facilities acquisition and construction Fiscal services Prod services Central services Toparation of plant Administration services Community services Debt services (function 9209) Retirement of principal Interest Dues, fees and issuance costs Miscellaneous expenditures Total Expenditures Expenditures Expenditures Expenditures Expenditures Expenditures Fransfers in (By annt, identify the 'form' funds in the notes below) Transfers out (By annt, identify the 'form' funds in the notes below) Transfers out (By annt, identify the 'form' funds in the notes below) PELICAL EXTRAORDINARY (TEMS)  SPECIAL EXTRAORDINARY (TEMS)  SPECIAL EXTRAORDINARY (TEMS)  SPECIAL EXTRAORDINARY (TEMS)	
School recognition Capital coatlay Other state revenue Jacual nowces: Property taxes levied for operational purposes Property taxes levied for debt service Property taxes levied for capital projects Local sales taxes Interest, including profit on investment Charges for service - food service Impact fees Other local fovertue Total local sources Total support services General administration Total control of the services Total services Total services Total services Total services Total services Topartion of plant Administrative technology services Camenanistrative services Tomeranistrative technology services Tomeranistrative technology services Tomeranistrative technology services Total Expenditures Total Expenditures  Excess (deficiency) of Revenues Over (under) Expenditures  OTHER FINANCING SOURCES (USES) Longs in curred Proceeds from the sale of capital sasets Total Expenditures  Excess (deficiency) of Revenues Over (under) Expenditures  OTHER FINANCING SOURCES (USES) Longs in curred Proceeds from the sale of capital sasets Total Expenditures  Excess (deficiency) of Revenues Over (under) Expenditures  OTHER FINANCING SOURCES (USES) Longs in curred Proceeds from the sale of capital sasets Total Expenditures  Total Expenditures  Excess (deficiency) of Revenues Over (under) Expenditures  OTHER FINANCING SOURCES (USES) Longs in curred  Proceeds from the sale of capital sasets Total Expenditures  Total Expenditures  Excess (deficiency) of Revenues Over (under) Expenditures  OTHER FINANCING SOURCES (USES) Longs in curred  Proceeds from the sale of capital sasets Total Expenditures  Total Expenditures  Total Expenditures  Proceeds from the sale	3310
Capital oxelav Other state revenue Jacob rowces: Property laxes levied for operational purposes Property laxes levied for debt service Property laxes levied for debt service Property laxes levied for capital projects Jacob sales taxes Interest, including profit on investment Charges for service- food service Impact foes Other local rowcase Total local sources Total Revenues EXPENDITURES Consent Instruction Instructions Instruction	3355
Other state revenue  Joseph property taxes levied for operational purposes Property taxes levied for debt service Property taxes levied for debt service Property taxes levied for capital projects Local sales taxes Interest, including profit on investment Charges for service - food service Impact fees John Interest, including profit on investment Charges for service - food service Impact fees John Interest, including profit on investment Charges for service - food service Impact fees John Interest Services Total Revenues EXPENDITURES Current Instructions Inst	1361
Property taxes levied for operational purposes   3	1397
Property taxes levied for operational purposes Property taxes levied for debt service Property taxes levied for debt service Property taxes levied for apital projects  Local sales taxes Interest, including profit on investment Charges for service – food service Impact foes Other local foverage Total local sources Total Revenues EXPENDITURES Consent Instruction Instruction School administration School administration Facilities acquisition and construction Facilities acquisition and construction Facilities acquisition and construction Facilities acquisition and construction Proced services Pupil transportation services Consent of plant Administrative technology services Community services Pubil transportation services Community services Pubil service: (function 9209) Retirement of principal Interest Dues, fees and issuance costs Miscellaneaus expenditures  Total Expenditures  Excess (deficiency) of Revenues Over (under) Expenditures  OTHER FINANCING SOURCES (USES) Loans incurred Proceeds from the sale of capital assets Transfers out (By annt, identify the 'to' funds in the notes below) Procent of plant (Done) Town funds in the notes below) Process (Uses) SPECIALEXTRAORDINARY (TEMS)	1300
Property taxes levied for debt service Property taxes levied for capital projects Incoal sales taxes Interest, including profit on investment Interest In	
Property invest levied for capital projects  Local sales taxes  Interest, including profit on investment  Charges for service - food service  Impact foes  Other local rovenue  Total local sources  Total Revenues  EXPENDITURES  Current  Instructional support services  School board  General administration  School administration  Facilities acquisition and construction  Fiscal services  Total services  Central services  Topal transportation services  Community services  Substitution of plant  Administrative technology services  Community services  Debt service: (function 9209)  Retirement of principal Interest  Interest  Dues, fees and issuance costs  Miscellaneous expenditures  Total Expenditures  Excess (deficiency) of Revenues Over (under) Expenditures  OTHER FINANCING SOURCES (USES)  Loans incorred  Proceeds from the sale of capital assets  Transfers out (By anni, identify the 'form' funds in the notes below)  Transfers out (By anni, identify the 'form' funds in the notes below)  PECIAL EXTRAORDINARY (TEMS)	3411
Local sales taxes Interest, including profit on investment Charges for service – food service Impact foes Other local foverage Total local sources Total local sources Total Revenues EXPENDITURES Current Instruction Instruc	3412
Interest, including profit on investment Charges for service - food service Impact fees Other local roverage Total Revenues Total Revenues EXPENDITURES Current Instruction In	3413
Charges for service - food service Impact foes Other local foverage Total local sources Total local sources Total Revenues EXPENDITURES Current Instructions Instructions support services School board General administration School administration 7 Facilities requisition and construction Fiscal services 7 Feed services 7 Feed services 7 Feed services 7 Pupil transportation services 7 Operation of plant Maintenance of plant Administrative becknology services Community services 9 Debt service: 19 Dues, fees and issuance costs Miscellaneaus expenditures Dues, fees and issuance costs Miscellaneaus expenditures Total Expenditures Excess (deficiency) of Revenues Over (under) Expenditures OTHER FINANCING SOURCES (USES) Lons incurred Proceeds from the sale of capital assets Transfers in (By annt, identify the 'from' funds in the notes below) Transfers out (By annt, identify the 'from' funds in the notes below) PECIAL EXTRAORDINARY (TEMS)  SPECIAL EXTRAORDINARY ITEMS	3418
Impact fees Other leeal foverage Total leeal sources Total Revenues EXPENDITURES Current Instruction I	3430
Other local roverage Total Revenues  EXPENDITURES  Current Instruction Instruc	345X
Other local roversue Total local sources Total Revenues  EXPENDITURES Conson Instruction I	3496
Total local sources Total Revenues EXPENDITURES Current Instruction Instruction support services School board General administration School administration Teatilities acquisition and construction Facilities acquisition and construction Fiscal services Food services Food services Teatilities acquisition and construction Teatilities Teatilities Total Expenditures Total Expend	3400
Total Revenues  EXPENDITURES  Correct  Instructional support services  School board  General administration  School administration  Facilities acquisition and construction  Fiscal services  Frod services  7  Food services  7  Pupil transportation services  7  Operation of plant  Administrative technology services  8  Community services  9  Debt service: (function 9209)  Retirement of principal  Interest  Dues, fees and issuance costs  Miscellaneous expenditures  Total Expenditures  Excess (deficiency) of Revenues Over (under) Expenditures  OTHER FINANCING SOURCES (USES)  Lones incurred  Proceeds from the sale of capital assets  Transfers out (By annt, identify the from funds in the notes below)  9  Transfers out (By annt, identify the form funds in the notes below)  9  Ditar [Other Financing Sources (Uses)  PECIAL EXTRAORDINARY (TEMS)	- 5110
EXPENDITURES Conson tostruction  Instruction  School board  General administration  School administration  School administration  7 General administration  7 Facilities acquisition and construction  Facilities acquisition and construction  Fiscal services  7 Focol services  7 Central services  7 Central services  7 Pupil transportation services  7 Maintenance of plant  7 Maintenance of plant  8 Administrative technology services  8 Community services  9 Debt servee: (function 9209)  Retirement of principal Interest  Dues, fees and issuance costs  Miscellaneaus expenditures  Total Expenditures  Excess (deficiency) of Revenues Over (under) Expenditures  OTHER FINANCING SOURCES (USES)  Lonns incurred  Proceeds from the sale of capital assets  Transfers in (By anni, identify the 'from' funds in the notes below)  9 Dither (bonds, Ioss, certificates, advances, etc.)  9 Istal Other Financing Sources (Uses)  SPECIALEXTRAORDINARY (TEMS)	
Current  Instruction Instructi	
testruction Instructional support services  School board  General administration  School administration  School administration  Facilities acquisition and construction  Fiscal services  7  Food services  7  Food services  7  Pupil transportation services  7  Operation of plant  Maintenance of plant  Administrative technology services  8  Community services  9  Debt service: (fraction 9209)  Retirement of principal Interest  Dues, fees and issuance costs  Miscellaneous expenditures  Total Expenditures  Excess (deficiency) of Revenues Over (under) Expenditures  OTHER FINANCING SOURCES (USES)  Loans incurred  Proceeds from the sale of capital assets  Transfers in (By anni, identify the 'from' funds in the notes below)  9  Transfers out (By anni, identify the 'from' funds in the notes below)  9  Dither (bonds, Ioss, certificates, advances, etc.)  9  Batal Other Financing Sources (Uses)  SPECIALEXTRAORDINARY (TEMS)	
Instructional support services  School board  General administration  7  School administration  7  School administration  7  School administration  7  Facilities acquisition and construction  Fiscal services  7  Fiscal services  7  Central services  7  Pupil transportation services  7  Pupil transportation services  7  Maintenance of plant  7  Maintenance of plant  8  Administrative technology services  8  Community services  9  Debt service: (function 9209)  Retirement of principal  Interest  Dues, fees and issuance costs  Miscellaneous expenditures  Total Expenditures  Excess (deficiency) of Revenues Over (under) Expenditures  OTHER FINANCING SOURCES (USES)  Loans incurred  Proceeds from the sale of capital assets  Transfers in (By annt, identify the 'from' funds in the notes below)  9  Dither Donds, Ioss, certificates, advances, etc.)  9  Botal Other Financing Sources (Uses)  SPECIALEXTRAORDINARY ITEMS	5000
School board General administration General administration 7 School administration 7 Facilities acquisition and construction Fiscal services 7 Facilities acquisition and construction 7 Facilities acquisition and construction 7 Fiscal services 7 Central services 7 Contral services 7 Operation of plant 7 Maintenance of plant 8 Administrative technology services 9 Debt service: function 2209, Retirement of principal Interest Dues, feer and issuance costs Miscellaneous expenditures Total Expenditures  Excess (deficiency) of Revenues Over (under) Expenditures OTHER FINANCING SOURCES (USES) Loans incurred Proceeds from the sale of capital assets Transfers in (By anti-dentity the 'from' funds in the notes below) 9 Diller (bonds, Ioss, certificates, advances, etc.) 9 Total Other Financing Sources (Uses) SPECIALEXTRAORDINARY (TEMS)	6000
General administration School administration School administration 7 School administration 7 Fiscal services 7 Fiscal services 7 Food services 7 Central services 7 Central services 7 Operation of plant Maintenance of plant Duels, fees and issuance casts Miscellaneaus expenditures Total Expenditures  Excess (deficiency) of Revenues Over (under) Expenditures OTHER FINANCING SOURCES (USES) Loans incurred Proceeds from the sale of capital assets Transfers in (By anti, identify the 'from' funds in the notes below) Transfers out (By anti, identify the 'from' funds in the notes below) 9 Transfers out (By anti, identify the 'to' funds in the notes below) 9 Diller (Bonds, Ioss, certificates, advances, etc.) 1 SPECIAL/EXTRAORDINARY (TEMS)	7100
School administration 7 Facilities acquisition and construction 7 Fiscal services 7 Food services 7 Food services 7 Food services 7 Food privices 7 Fupil transportation services 7 Pupil transportation services 7 Pupil transportation services 7 Central services 7 Pupil transportation services 7 Central services 7 Maintenance of plant 8 Administrative technology services 8 Community services 8 Community services 9 Debt service: (function 9209) Retirement of principal 1 Interest 9 Dues, fees and issuance costs 1 Miscellaneous expenditures 1 Dues, fees and issuance costs 1 Miscellaneous expenditures 7 Total Expenditures 7 Excess (deficiency) of Revenues Over (under) Expenditures 7 OTHER FINANCING SOURCES (USES) Loans: incurred 7 Proceeds from the sale of capital assets 7 Transfers out (By anni, identify the 'from' funds in the notes below) 9 Dilher Ibonds, Ioss, certificates, advances, etc.) 9 Istal Other Financing Sources (Uses) SPECIALEXTRAORDINARY (TEMS)	7200
Facilities acquisition and construction  Fiscal services  Food services  7  Central services  7  Central services  7  Contral services  7  Operation of plant  7  Maintenance of plant  8  Administrative technology services  9  Debt service: (function 9209)  Retirement of principal  Interest  Dues, feet and issuance costs  Miscellaneous expenditures  Total Expenditures  Execus (deficiency) of Revenues Over (under) Expenditures  OTHER FINANCING SOURCES (USES)  Loans incurred  Proceeds from the sale of capital assets  Transfers in (By anti, identify the 'from' funds in the notes below)  9  Dither [Donds, Ioss, certificates, advances, etc.)  9  Total Cylor Financing Sources (Uses)  PPECIALEXTRAORDINARY (TEMS)	7300
Fiscal services Food services	7400
Food services 7  Central services 7  Central services 7  Operation of plant 7  Maintenance of plant 8  Administrative technology services 9  Debt services 9  Debt services: (function 9209) Retirement of principal Interest 9  Dues, fees and issuance costs Miscellaneaus expenditures 7  Total Expenditures 7  Excess (deficiency) of Revenues Over (under) Expenditures 9  OTHER FINANCING SOURCES (USES) 1  Loans incurred 7  Proceeds from the sale of capital assets 13  Transfers in (By anni, identify the 'from' funds in the notes below) 9  Dither (bonds, Ioss, certificates, advances, etc.) 9  Batal Other Financing Sources (Uses)  SPECIALEXTRAORDINARY (TEMS)	7500
Central services Pupil transportation services 7 Pupil transportation services 7 Operation of plant 7 Maintenance of plant 8 Administrative technology services 8 Community services 9 Debt servee: (function 9209) Retirement of principal Interest Dues, fees and issuance costs Miscellaneaus expenditures Total Expenditures  Excess (deficiency) of Revenues Over (under) Expenditures OTHER FINANCING SOURCES (USES) Loans incurred Proceeds from the sale of capital assets Transfers in (By anni, identify the 'from' funds in the notes below) 9 Transfers out (By anni, identify the 'tor funds in the notes below) 9 Other Financing Sources (Uses) SPECIALEXTRAORDINARY ITEMS	7600
Pupil transportation services 7 Operation of plant 7 Maintenance of plant 8 Administrative technology services 8 Community services 9 Dubt's erwee: (function 9209) Retirement of principal 1 Interest 1 Dues, fees and issuance costs 1 Miscellaneous expenditures 7 Total Expenditures 7  Excess (deficiency) of Revenues Over (under) Expenditures 7 OTHER FINANCING SOURCES (USES) 1 Loans incurred 7 Proceeds from the sale of capital assets 1 Tonasfers in (By anni, identify the 'to' funds in the notes below) 9 Diller (bonds, Ioss, certificates, advances, etc.) 9 Istaal Other Financing Sources (Uses) SPECIAL/EXTRAORDINARY (TEMS)	7700
Operation of plant 77  Maintenance of plant 88  Administrative technology services 88  Community services 99  Debt service: (function 9209)  Retirement of principal Interest 99  Dues, fees and issuance costs 99  Miscellaneous expenditures 99  Excess (deficiency) of Revenues Over (under) Expenditures 99  Excess (deficiency) of Revenues Over (under) Expenditures 90  Excess (deficiency) of Revenues 90  Excess (def	7800
Maintenance of plant Administrative technology services Sections of the process o	7900
Administrative technology services 9 Community services 9 Debt service: (function 9209) Retirement of principal 1 Interest Dues, fees and issuance costs Miscellaneous expenditures Total Expenditures  Excess (deficiency) of Revenues Over (under) Expenditures OTHER FINANCING SOURCES (USES) Loans incurred Proceeds from the sale of capital assets 3 Transfers out (By ann. identify the 'to' funds in the notes below) 9 Diller (bonds, Ioss, certificates, advances, etc.) 9 Istal Other Financing Sources (Uses) SPECIAL/EXTRAORDINARY (TEMS)	8100
Community services 9  Debt services: (function 9209)  Retirement of principal 1 Interest	8200
Debt service: (function 9209) Retirement of principal Interest  Dues, fees and issuance costs  Miscellaneous expenditures  Total Expenditures  Excess (deficiency) of Revenues Over (under) Expenditures  OTHER FINANCING SOURCES (USES) Loans incurred  Proceeds from the sale of capital assets  Transfers in (By anni, identify the 'from' funds in the notes below)  Transfers out (By anni, identify the 'from' funds in the notes below)  9  Other Pronds, loss, certificates, advances, etc.)  9  Istal Other Financing Sources (Uses)  SPECIALEXTRAORDINARY ITEMS	9100
Retirement of principal Interest Dues, fees and issuance costs Miscellaneous expenditures Total Expenditures  Excess (deficiency) of Revenues Over (under) Expenditures  OTHER FINANCING SOURCES (USES) Loans incurred Proceeds from the sale of capital assets Transfers in (By anti, identify the 'from' funds in the notes below) Transfers out (By anti, identify the 'to' funds in the notes below) Other (ponds, loss, certificates, advances, etc.) SPECIALEXTRAORDINARY (TEMS)	7100
Interest Dues, fees and issuance costs Miscellaneous expenditures  Total Expenditures  Excess (deficiency) of Revenues Over (under) Expenditures  OTHER FINANCING SOURCES (USES) Loans incurred Proceeds from the sale of capital assets  Transfers in (By ann. identify the 'from' funds in the notes below)  Transfers out (By ann. identify the 'to' funds in the notes below)  9  Other (bonds, loss, certificates, advances, etc.)  9 Intal Other Financing Sources (Uses)  SPECIAL/EXTRAORDINARY (TEMS)	710
Dues, fees and issuance costs Miscellaneous expenditures  Total Expenditures  Excess (deficiency) of Rovenues Over (under) Expenditures  OTHER FINANCING SOURCES (USES) Loans incurred  Proceeds from the sale of capital assets  Transfers in (By anni, identify the 'from' funds in the notes below)  Transfers out (By anni, identify the 'from' funds in the notes below)  9  Other (Donds, Ioss, certificates, advances, etc.)  9  Total Other Financing Sources (Uses)  SPECIALEXTRAORDINARY (TEMS)	720
Miscellaneous expenditures  Total Expenditures  Excess (deficiency) of Revenues Over (under) Expenditures  OTHER FINANCING SOURCES (USES) Loans incurred  Proceeds from the sale of capital assets  Transfers in (By anti, identify the 'from' funds in the notes below)  Transfers out (By anti, identify the 'to' funds in the notes below)  Other (ponds, loss, certificates, advances, etc.)  Patal Other Financing Sources (Uses)  SPECIALEXTRAORDINARY (TEMS)	730
Total Expenditures  Excess (deficiency) of Revenues Over (under) Expenditures  OTHER FINANCING SOURCES (USES)  Loans incurred  3  Proceeds from the sale of capital assets  Transfers in (By anni, identify the 'from' funds in the notes below)  3  Transfers out (By anni, identify the 'to funds in the notes below)  9  Other (bonds, loss; certificates, advances, etc.)  9  10tal Other Financing Sources (Uses)  SPECIAL/EXTRAORDINARY ITEMS	790
Excess (deficiency) of Revenues Over (under) Expenditures OTHER FINANCING SOURCES (USES)  Jans incurred  Proceeds from the sale of capital assets  Transfers in (By ann, identify the 'from' funds in the notes below)  Transfers out (By ann, identify the 'to' funds in the notes below)  Diller (bonds, loss, certificates, advances, etc.)  9 Diller (bonds, loss, certificates, advances, etc.)  SPECIAL/EXTRAORDINARY (TEMS)	150
OTHER FINANCING SOURCES (USES)  Jonns incurred  3  Proceeds from the sale of capital assets  Transfers in (By anni, identify the 'from' funds in the notes below)  3  Transfers out (By anni, identify the 'to' funds in the notes below)  9  Other (bonds, loss, certificates, advances, etc.)  9  Tatal Other Financing Sources (Uses)  SPECIAL/EXTRAORDINARY (TEMS)	
Leans incurred Proceeds from the sale of capital assets Transfers in (By anni, identify the 'from' funds in the notes below) Transfers out (By anni, identify the 'from' funds in the notes below) Pransfers out (By anni, identify the 'to' funds in the notes below) Officer from the sale of capital sale sale sale sale sale sale sale sa	
Proceeds from the sale of capital assets  Transfers in (By anit, identify the 'from' funds in the notes below)  Transfers out (By anit, identify the 'from' funds in the notes below)  9  Other (bonds, loss, certificates, advances, etc.)  9  Total Other Financing Sources (Uses)  SPECIAL/EXTRAORDINARY ITEMS	1 777.
Transfers in (By ant), identify the 'from' funds in the notes below)  Transfers out (By ant), identify the 'to funds in the notes below)  9  Other (bonds, loss, certificates, advances, etc.)  9  Total Other Financing Sources (Uses)  SPECIAL/EXTRAORDINARY (TEMS)	1720
Transfers out (By smt, identify the 'to' funds in the noses below) 9  Other (bonds, loss, certificates, advances, etc.) 9  Istat Other Financing Sources (Uses)  SPECIAL/EXTRAORDINARY (TEMS	1730
Olher (bonds, loss; certificates, advances, etc.)  Potal Other Financing Sources (Uses)  SPECIAL/EXTRAORDINARY ITEMS	1600
Total Other Financing Sources (Uses) SPECIAL/EXTRAORDINARY ITEMS	2700
SPECIAL/EXTRAORDINARY ITEMS	2700
	_
Net Change in Fund Balances	
	2800
	1891
	2700

	ARRA Stim	iuius 430	AC - 4 A A A A A A A A A A A A A A A A A A
Month/Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
0.10 0.10	10.6	77.8E	
0.110	-1102	- TABE	
1/10	1110	(1)6	
(7.00)	0.06	3)3(6)	
0.00	0.00	0000	
0.00	0.00	0.00	
0.09	9-90	0.68	
0.00	0.00	1,00	
0.00	0,00	9.60	
0.00	900	7,00	
WEAT 100 000	6396	0.00	
0.00	0.00	0.00	
0.0	1100	77.00	
0.00	0.00	0,00	
0.00	0.00	5,00	
(1940)	mio	0.06	
10/10	0.00	9.00	
9.00	1110	U (6)	
1750	0.00	10310	
0.00	0.00	0.00	
990	0.90	4.00	
9.03	0.00	17.540	
0.00	9.66	9300	
- 60	940	9.60	
0:02	0.00	200	
0.00	0.60	(1)(0)	
0.00	0.00	9,00	
9.00	U06	00-0	
0.00	9.00	500	
8.00	0.60	0,00	
9.00	950	370	
0.00	0.00	0.00	
0.60	0.80	6/00	
W 00	- nab	3000	
11.00	01:10	0,00	
1750	1100	11.06	
27.00 18.00	100	0.00	
0.00	0,00	0.00	
1700	190	9.00	
0.00	0.00	0.00	
0.00	0.00	0:00	
-0.50	0.00	0.00	
0.00	0.00	0.00	

0.00

PLEASE ASSURE THESE BALANCES ARE ALL ZERO Current Fund Balance at End of Month equals the Total Fund Balance on the Balance Sheet

Year To Date Through May 31, 2016

	Account
REVENUES	Number
Federal source v	75
Federal direct	3100
Federal through state and local	3200
State sources:	
FEFP	3310
Class size reduction	3355
School recognition	3361
Capital outlay	3397
Other state revenue	3300
Local sources:	5777
Property taxes levied for operational purposes	3411
Property taxes levied for debt service	3412
Property taxes levied for capital projects	3413
Local sales taxes Interest, including profit on investment	3418
Changes for service - food service	345X
Unages for service - room service	3496
Other local revenue	3400
Total local sources	34677
Total Revenues	-
EXPENDITURES	-
Current	
Instruction	5000
Instructional support services	6000
School board	7100
General administration	7200
School administration	7300
Facilities acquisition and construction	7400
Fiscal services	7500
Food services	7600
Central services	7700
Pupil transportation services	7800
Operation of plant	7900
Maintenance of plant	3100
Administrative technology services	8200
Community services	9100
Debt service: (function 9200)	3 323
Retirement of principal	710
Interest	720
Duex, fees and issuance costs	710
Miscellaneous expenditures	790
Total Expenditures	7.
Excess (deficiency) of Revenues Over (under) Expanditures	
OTHER FINANCING SOURCES (USES)	
Loans incurred	3720
Proceeds from the sole of capital assets	3730
Transfers in (By amt, identify the front funds in the notes below)	3600
Transfers out (By amt. identify the 'to' funds in the notes below)	9700
Other (bonds, loss, certificates, advances, etc.)	9700
Total Other Financing Sources (Uses)	
SPECIAL EXTRAORDINARY ITEMS	
	-
Net Change in Fund Balances Fund Balances, July 1st of Current Fiscal Year	2800
Adjustment to Fund Balances	2891
Adjustment to Fund Balances Current Fund Balance at End of Mouth	2700

	Debt Servi	W 200	47 7 7 6 6 6 6 6
Month/Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
11/40	5/00	0.00	
1/00	0.60	0.90	
0.60	V66	0.00	
37.50	9.00	(190)	
1(00)	1190	0.00	
(16)	1000	0.00	
n.00	5.00	0.00	
0.00	0.00	0.00	
8.00	0.06	0.00	
9.00	0.00	0.00	
0.00	0.00	0.00	
0.00	Jun	0.09	
9.(8)	0.00	6.06	
0,00	0.00	0.00	
0.00	0.00	0.00	
5/300	(100)	0.000	
31.00	0.000	1006	
700	990	0.00	
9/60 9/60	0.60	urph iren	
11 (00)	30.00	1. NO.	
- m/b)	11.92	0.00	
9.00	10000	0.00	
(9 Gr)	5/00	0.00	
- 50	616	000	
0.00	9.60	0.00	
9:00	9.00	0.90	
4100	- Solly	0000	
W 80	0.60	900	
0.00	9.00	0.60	
0.00	659	960	
0.00	0.00	0.00	
0.00	0.00	0.00	
0.00	1191	0.90	
0.07	0.00	0.58m	
1000		0.66	
70406		0.00	
0.00	0.00	0.00	
9.00	- 066	0.90	
0.00	0.00	0.00	
0.56	0.00	0.00	
0.00	0.00	0.00	

(4) 本证的文本社》(2015年)及《1015年)(2) 在1016年)(2) 在1

PLEASE ASSURE THESE BALANCES ARE ALL ZERO	
Current Fund Balance at End of Month equals the Total Fund	
Balance on the Balance Sheet	0.00

Year To Date Through May 31, 2016

	MSID Number:	6541
		Accoun
ES		

	Accoun Number
REVENUES	THOUSE SEASONS
Federal sources:	
Federal direct	3100
Federal through state and local	3200
State naurcen:	
FEFP	3310
Class size reduction	3355
School recognition Capital outlay	3361
	3397
Other state revenue	3300
Property taxes levied for operational purposes	3411
Property taxes levied for debt service	3412
Property taxes levied for capital projects	3413
Local sales taxes	3418
Interest, including profit on investment	3430
Charges for service - food service	345X
Impact fees	3496
Other local revenue	3400
Total local sources	-
Total Revenues	
EXPENDITURES	
Current:	3
Instruction	5000
Instructional support services	6000
School board	7100
General administration	7200
School administration	7300
Facilities acquisition and construction	7400
Fiscal services	7500
Food services	7600
Central services	7700
Pupil transportation services	7800
Operation of plant	7900
Maintenance of plant	8100
Administrative technology services	8200
Community services Debt service: (function 9200)	9100
Retirement of principal	710
Interest	720
Dues, fees and issuance costs	730
Miscellaneous expenditures	790
Total Expenditures	120
Excess (deficiency) of Revenues Over (under) Expenditures	
OTHER FINANCING SOURCES (USES)	-
Joans incurred	3720
records from the sale of capital assets	3730
fransfers in (By ann, identify the from funds in the notes below)	3600
Transfers out (By amt, identify the to funds in the notes below)	9700 9700
Other (bonds, luss, certificates, advances, etc.)	9700
Total Other Financing Sources (Uses) SPECIAL/EXTRAORDINARY ITEMS	
SPECIAL/EXTRAORDINARY ITEMS	
Net Change in Fund Balances Fund Balances, July 1st of Current Fiscal Year	2800
Adjustment to Fund Balances	2891
Current Fund Balance at End of Month	2700

	Capital	300	
Month/Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
5000	600	0.00	
14(9)	0.00	0,00	
0.00	11.00	9,00	
1100	8/16	9.06	
0.00	0.00	100	
1146	TUO	1106	
0.140	10.00	1100	
0.00	(0.00)	1100	
1100	0.10	0.00	
750	910	9.00	
1150	9.60	9.00	
0.10	0.00	9.60	
6/00	0.00	9.00	
0.00	0.00	0.00	
0.00	0.00	0.00	
0.00	- 0.00	9.60	
4.00	0.00	0.00	
0.19	0.00	7.0	
0.00	0.0	5.00	
0.00	0000	9400	
100	0.00		
50	0.0	0.00	
0.00	19100	410	
# DO	110	0.00	
- 10	3.66	116	
0.10	0.0	0.00	
0.10	400	0.00	
0.16	- Calle II Fairb	8.60	
1197	100	(100)	
0.00	- Kolie	+ 00	
U1.0	0.00	0.00	
0.00	0.00	0.00	
0.50	0.00	9.00	
0.00	0.00	0.00	
7.5			
0.00	0.70	9.00	
0.00	0.10	9.00	
0.06	5000 5000	91.000 91.000	
0.00	0.00	970	
0.00	0.00	0.00	
0.00	0.00	0.00	
0.00	0.00	0.00	
100	A) (II)	4.76	
0.00	0.00	0.00	

PLEASE ASSURE THESE BALANCES ARE ALL ZERO Current Fund Balance at End of Mouth equals the Total Fund Balance on the Balance Sheet

8

Year To Date Through May 31, 2016

	Accoun
	Numbe
REVENUES	
Federal sources:	14000000
Federal direct	3100
Federal through state and local	3200
State sources:	W.
FEFP	3310
Class size reduction	3355
School recognition	3361
Capital outlay	3397
Other state revenue	3300
Local sources:	2
Property taxes levied for operational purposes	3411
Property taxes levied for debt service	3412
Property taxes levied for capital projects	3413
Local sales taxes	3418
Interest, including profit on investment	3430
Charges for service - food service	345X
Impact fees	3496
Other local revenue	3400
Total local sources	
Total Revenues	
EXPENDITURES	
Current:	
Instruction	5000
Instructional support services	6000
School board	7100
General administration	7200
School administration	7300
Facilities acquisition and construction	7400
Fiscal services	7500
Food services	7600
Central services	7700
Pupil transportation services	7800
Operation of plant	7900
Mnintenance of plant	8100
Administrative technology services	8200
Community services	9100
Debt service: (function 9200)	
Retirement of principal	710
Interest	720
Dues, fees and issuance costs	730
Miscellaneous expenditures	790
lotal Expenditures	
Excess (deficiency) of Revenues Over (under) Expenditures	
OTHER FINANCING SOURCES (USES)	
Loans incurred	3720
Propeeds from the sale of capital assets	3730
Transfers in (By ant, identify the 'from' funds in the notes below)	3600
Transfers out (By ant, identify the 'to' funds in the notes below)	9700
Other (honds, loss, certificates, advances, etc.)	9700
Intal Other Financing Sources (Uses)	3/100
PECIAL/EXTRAORDINARY ITEMS	-
AMERICAN AND AND AND AND AND AND AND AND AND A	100
Net Change in Fund Balances	
Fund Balances, July 1st of Current Fiscal Year	2800
Adjustment to Fund Balances	2891
Aupaninson in a and Dillances	2700

	ARRA Capital			
Month/Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	
1000	1190	9.90		
0.00	- 1100	0.90		
11310	1100	()(0)		
000	910	0.60		
99/07/25/25/2000	9100	0.00		
0.00	1900	0.08		
0.00	960	1/40		
0.80	9.00	0.68		
0.00	400			
9.00	9.00	5.00 6.00		
0.00	9.00	9100		
-0.00	6.00	0.00		
0.06	1919	0.00		
0.00	0.00	0.00		
9000	0.00	11(10)		
0.00	0.00	0.00		
0.00	0.00	0.00		
NAME OF TAXABLE PARTY.	10(00)	2000		
1100		/ DESCRIPTION OF THE PARTY OF T		
900	0.00	0.00		
55551197711977741681	1900	0.00	3	
0.000	13/00	1190		
1000	1165	9(6)		
080	1996	11 (40)		
11 (0)	0,00	0.00	2	
Ufil	0000	0.60		
940	2450	203		
910	990	960		
11.00	1900	0.66		
950	19710	900		
950	250	7.00		
0.00	11110	0.00		
010	9/03	900		
13.00	470	9.00		
0.00	1970	-900		
0.00	0.00	0.00		
4.00	3.00	5.50		
0.00	8.00	0.00		
7(0)	0.00	1100		
11'00	100	1100		
#10	110	H(0)		
li tro	9850	///0		
11(6)	0000	0.00		
0,00	0,00	0,00		
#30	1-0.90	JE90		
0.00	0.00	0.00		
#.00	0.00	0.00		
4100	9.00	9.00		
0.00	0.00	0.00		

PLEASE ASSURE THESE BALANCES ARE ALL ZERO
Current Fund Balance at End of Month equals the Total Fund
Balance on the Balance Sheet 0001

Year To Date Through May 31, 2016

	Accoun
REVENUES	1,3,0,0,0
Federal sources:	
Federal direct	3100
Foderal through state and local	3200
State sources:	
FEFF	3310
Class size reduction	3355
School recognition	136t
Capital cutlay	1397
Other state revenue	3300
Local sources:	
Property taxes levied for operational purposes	3411
Property taxes levied for debt service	3412
Property taxes levied for capital projects	3413
Lucal sales taxes	3418
Interest, including profit on investment	3430
Charges for service - food service	145X
Impact fees	3496
Other local revenue	3400
Total local sources	
Iotal Revenues	
EXPENDITURES	
Current:	
Instruction	5000
Instructional support services	6000
School board	7100
General administration	7200
School administration	7300
Facilities acquisition and construction	7400
Fiscal services	7500
Food services	7600 7700
Contral services	7800
Pupil transportation services	7900
Operation of plant	8100
Maintenance of plant Administrative technology services	8200
Community services	9100
Debt service: (function 9200)	9100
Retirement of principal	710
Enterest	720
Dues, fees and issuance costs	730
Miscellaneous expenditures	790
Total Expenditures	124
Excess (deficiency) of Revenues Over (under) Expenditures	
OTHER FINANCING SOURCES (USES)	
.nans incurred	3720
Proceeds from the sale of capital assets	3730
fransfers in (By amt, identify the from funds in the notes below)	3600
Fransfers out (By amt, identify the to funds in the notes below)	9700
Other (bonds, loss, certificates, advances, etc.)	9700
Total Other Financing Sources (Uses) PECIAL/EXTRAORDINARY ITEMS	
southy	
Net Change in Fund Balances	Saiden
Fund Balances, July 1st of Current Fiscal Year	2800 2891
Adjustment to Fund Balances	

	Other Governm	cuyar comus	67 - 63 - 65 -	
Mouth/Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Amount Budget	
190		- 100		
1100	010	0.00		
4500	996	III) II		
0.00	0.68	17.09		
9000	0110	0.00		
0.00	0.00	1250 1700		
	-			
(1,00	19,95	0.00		
5.00	(0.110)	0.00		
11.00	5/00	2.00		
0.00	0.00	000		
0.00	19.50	9.00		
6.06	13/10	000		
1100	0.00	6.00		
8.00	0.00	0.00		
0.00	0.00	0.00		
30.00	0.00	0.(4)		
0.00	0.00	0.00		
- 110	0.90	1100		
0.00	1990	10(6)		
0.00	0)(0)	H(90		
U180	9940	0.00		
110	-1/40	0.00		
1/(4)	0.00	0.00		
11/0	965	1190		
990	240	0.00		
AL00	1990	0.00		
0.00	0,00	0.00		
946	9.68	959		
999	200	0.00		
0.00	260	0.00		
0.90	-998	0.00		
0.00	0.00	0.00		
0 00	0.00	0.00		
	173//5/109			
11.00	0.99	0.09		
0.00	70.00	11.00 11.00		
17.00	2)36	11.00		
1,000	100	11.09		
0.00	0.00	0,00		
0.00	-100	0.00		
0.00	0,00	0.00		
0.00	0.60	(0.00)		
0/06	0.00	7,00		
0.00	0.00	0.00		

0.00

PLEASE ASSURE THESE BALANCES ARE ALL ZERO Current Fund Dalance at End of Month equals the Total Fund Dalance on the Dalance Sheet

#### Odyssey Preparatory Academy STATEMENT OF REVENUES, EXPENDITURES,

AND CHANGES IN FUND BALANCES Year To Date Through May 31, 2016

54	Accoun Numbe
REVENUES	
Federal sources:	
Federal direct	3109
Federal through state and local	3200
State sources:	-
FEFP	3310
Class size reduction	3355
School recognition	3361
Capital outlay	3397
Officer state revenue	3300
Local sources:	****
Property taxes levied for operational purposes	3411 3412
Property taxes levied for debt service	3413
Property taxes levied for capital projects	3413
Local siles taxes	3430
Interest, including profit on investment Charges for service - fond service	345X
Impact fees	345 X
Other local revenue	3400
Total local sources	2400
Total Revenues	+
EXPENDITURES	_
Current:	-
Instruction	5000
Instructional support services	6000
School board	7100
General administration	7200
School administration	7300
Facilities acquisition and construction	7400
Fiscal services	7500
Food services	7600
Central services	7790
Pupil transportation services	7800
Operation of plant	7900
Maintenance of plant	8100
Administrative technology services	8200
Community services	9100
Oobt service: (function 9200)	-
Retirement of principal	710
Interest	720
Dues, fees and issuance costs	730
Miscellaneous expenditures	790
Cotal Expenditures	
Excess (deficiency) of Revenues Over (under) Expenditures	
OTHER FINANCING SOURCES (USES)	
.cons incurred	3720
Proceeds from the sale of capital assets	3730
fransfers in (By ann, identify the from funds in the notes below)	1600
fransfers out (By amt, identify the 'to' funds in the notes below)	9700
Other (honds, loss, certificates, advances, etc.)	9700
Total Other Financing Sources (Uses)	
SPECIAL/EXTRAORDINARY ITEMS	in S
SP(KIT)	
Net Change in Fund Balances	
fund Balances, July 1st of Current Fiscal Year	2800
Adjustment to Fund Balances	2891
Current Fund Balance at End of Month	2700

Month/Quarter	YTD		% of YTD Actual to	
Actual	Actual	Annual Budget	Annual Budget	
0.00	0.00	205,040,34	0.00	
22,686.34	495,527.37	209,559.66	236.46	
118,289.00	1,303,592.96	1,592,675.00	81.85	
26,061.00	303,874.00	341,292.00	89.04	
0.00	0.00	0.00		
0.00	0.00 22,954.00	0.00		
13,018.00	22,954,00	0.00		
0.00	8.00	0.00		
0.00	0.00	0.00		
0.00	0.00	0.00		
0.00	0.00	0.00		
780 11	13,410.25	7,000,00	163.00	
0.00	0.00	0.00		
13,806,76	136,805.52	98,339.00	139.12	
14,586,87 194,641,21	148,215,77 2,274,164.10	105,339.00 2,453,906.00	140.70 92.68	
194,041.21	2,214,104.10	2,455,900.55	94,00	
98,723.42	1,009,503.23	1,037,686.00	97.28	
13,770.54	229,196.89	195,193.00	117.42	
0.00	0.00	0.00		
0.00	0.00	0.00	70.00	
21,595.82	409,611.25	584,529.00	70.08	
2,364.88	19.921.32	29,100.00	68.46	
22,686.34	178,989.82	147,000.00	121.76	
0.00	0.00	0.00		
20,990 12	37,678 95 280,725 83	59,130.00 274,978.00	63.72 102.09	
0.00	5,187.12	8,000.00	64.84	
0.00	0.00	0.00		
2,617.53	32,109.67	37,700.00	85.17	
152.00	201,770.00	25,000.00	807.08	
25.00	371.70	400.00	92 93	
0.00	0.00	0.00		
0.00 182,925.65	2,405,095.78	2,398,716.00	100 27	
	2,445,445,44	4074,74447		
11,715.56	-130,931.68	55,190.00	-237.24	
0.00	200,000.00	0.00		
0,00	0.00	0.00		
0.00	0.00	0.00	- 2	
0.00	8.00 8.00	0.00		
0.00	200,000.00	0.00		
0.00	0.00	0.00	*	
11,715.56	69,968.32	55,190.00	125.15	
127,878.76	70,526.00	70,526.00	100.00	
0.00	0.00	0.00	111.00	
139,594.32	139,594.32 nations - Total Gove	125,716.00	111:04	

PLEASE ASSURE	THESE BALANCES	ARE ALL ZERO

Current Fund Balance at End of Month equals the Total Fund Balance on the Balance Sheet

0.00

#### Odyssey Preparatory Academy NOTES TO FINANCIAL STATEMENTS

Year To Date Through May 31, 2016

The requirements for the notes to the financial statements are codified in Section 2300 of the Codification of Governmental Accounting and Financial Reporting Standards published by the Governmental Accounting Standards Board. The Charter school is encouraged to use the notes to the financial statements from the prior fiscal year audit as a guide for the current year's notes for consistency in the financial statement presentation.

#### Note 1: State of Florida Revenues Received Through the District

The school receives some of its Federal and State of Florida revenues for current operations through the District. At the end of the reporting period these total YTD revenues received are \$1.953.171.23 . Listed on the page following the notes is Schedule 1, which contains the details of the year to date revenues received.

#### Note 2: Other Revenue

Other year to date revenues received from federal and local sources are located in Schedule 2 on the following page.

#### Note 3: Due to/(from) Management Company

The management company is responsible to organize, develop and manage the school operations based on contract negotiations between the charter school and the management company. The fees charged by the management company are negotiated under the contract. Based on contract terms, the management company may also enter into agreements for additional services for which the school is expected to pay. Please see Schedule 3 on the following page for details of the management fees, accumulated contributions, and operating costs provided by the management company.

In addition to the information included in Schedule 3, there are other agreements such as facilities use agreements for buildings and/or building rentals paid for by the school. The details of those facilities agreements and any other agreements (not already defined) are listed below.

- 1 The school receives Food and Transportation Services from Odyssey Charter School. Fees are related to the source receipts of the School for FY 2016. Such costs paid totaled \$216,669 through 5/31 2016.
- 2 The Facility is shared with Odyssey Upper School, building rent paid to an unrelated party is divided between the two schools based on student head counts. As of 5.31/2016 rent expense was \$149,531.48

#### Note 4: General Fund Expenditures by Function and by Object Code

Schedule 4 provides a breakdown of monthly expenditures by object code for the General Fund.

#### Note 5: Long Term Debt

 At the beginning of this FY the school's total principal amount on all outstanding long term debt was and the school increased its long term debt during this FY through additional borrowing in the amount of \$45,910.00 \$200.000.00

MSID Number: 6541

Details of each outstanding loan are	as follows:	Date	Length	First Payment	Payment	Payment	Total Current FY	Total Current FY
Loan Source	Loan Amount	Incurred	Incurred of Loan	Date	Frequency	Amount	Principal Pmts	Interest Pmts
Example FL School Loan Fund	\$3,00,000,00	07/15/14	36 months	09/01/14	monthly	\$2,861.11	\$25,000.00	\$3,611,00
t can from Odyksky Charter School Ice	\$66,000,00	0791/13	Revoluting	06/30/10	(arre)	50.00	\$0.00	\$0.19
US flars Equipment temper learns	\$8.417.00	30% kt (3	60 mosths	nectact t	Assimbly	-3170 (0)	\$1,368.00	18,000 (20)
Lean Com Odystey Charter School for	\$200,700,000	09(2)(15	efective	10027 13	Once	\$200,000,00	\$200,000,000	50190
	\$0.00	THE STATE				\$0.00	40.09	9)190
	3/1.00		\$6,60 miles		GIED ME	5000	60.19	909
	\$0.00	Brenne	書名	(Description)	连回国家政治	90100	30.00	\$0.90
	\$0.00		May SILE	(EUR) FIRE		\$0.00	9000	9/10

90 00 Please assure this balance is zero.

\$201,768.00

#### Note 6: Short Term Debt\*

1) At the beginning of this fiscal year, the school had \$1.768.00 of principal outstanding in short term debt (due during the current fiscal year). The school has increased its short term debt during this FY through additional borrowing in the amount of \$200,000,000 some section of Please assure this balance is zero.

<sup>\*</sup>short term dobt refers to any debt due during this fiscal year, either from long term debt or short term debt

#### Odyssey Preparatory Academy NOTES TO FINANCIAL STATEMENTS

Year To Date Through May 31, 2016

	Amounts			
YTD Revenues received from Federal and State of FL through Brevard School Board				
Base funding	1.082.073.00			
Class size reduction	301,874,00			
Declining enrollment	0.00			
Discretionary compression	23,3307.00			
Discretionary lottery	0.00			
Discretionary inflage	78,700.00			
	64,893.00			
Exceptional student education guaranteed allocation Instructional materials allocation	16,745.00			
	1 084 00			
Library media allocation State stabilization	0.90			
Safe schools	DESCRIPTION OF THE PROPERTY OF THE PARTY OF			
	5,305,00			
School recognition	0.00			
Supplemental academic instruction	64,009,00			
Teacher classroom supply assistance program (previously teacher lead)	4,127.00			
Transportation	43,879,05			
Merit award	0 (10			
Less: Administrative fee	80,000.00			
Subtotal-Year To Date	1,607,466.96			
Capital outlay	0.683			
Title I / special revenue	92,766.63			
Sharter School Program Grant	205,040-54			
	The second secon			
tending funds	26,325,00	check for balance	7	
Conding funds  DEA  Total Received From State (Through School Board) Year to Date  ichedule for Note 2	The second secon	clieck for balance -4,305.19		
COEA Total Received From State (Through School Board) Year to Date	26,325,00 19,327,11			
Total Received From State (Through School Board) Year to Date  Schedule for Note 2  (TD Revenues from sources other than State of Florida (via School Board)  Contribution from management company  Other contributions  Sational school lunch program  Souther income  Total Other Revenues Received Year to Date  Total revenues received year to date  Total received from State (through School Board) year to date  Total other revenues received year to date  Total other revenues received year to date  Grand Total	26,325,06 19,327,11 1,950,866,04 1,950,866,04 148,090,76 10,030,14 4,753,96 45,737,82 38,141,98 281,719,66	-4,305 19		
Total Received From State (Through School Board) Year to Date  ichedule for Note 2  (TD Revenues from sources other than State of Florida (via School Board) Contribution from management company Other contributions Stational school lunch program Material School lunch program Material School program fees International School lunch great Total Other Revenues Received Year to Date  Total revenues received year to date Total received from State (through School Board) year to date Total other revenues received year to date Total other revenues received year to date	26,325,06 19,327,11 1,950,866,04 1,950,866,04 148,090,76 10,030,14 4,753,96 45,737,82 38,141,98 281,719,66	-4,305 19	Accumulated 11	
Total Received From State (Through School Board) Year to Date  Schedule for Note 2  (TD Revenues from sources other than State of Florida (via School Board)  Contribution from management company  Other contributions  Sational school lunch program  Souther income  Total Other Revenues Received Year to Date  Total revenues received year to date  Total received from State (through School Board) year to date  Total other revenues received year to date  Total other revenues received year to date  Grand Total	26,325,06 19,327,11 1,950,866,04 1,950,866,04 148,090,76 10,030,14 4,753,96 45,737,82 38,141,98 281,719,66	-4,305 19	Accumulated Contribution	Total
Total Received From State (Through School Board) Year to Date  Schedule for Note 2  (TD Revenues from sources other than State of Florida (via School Board)  Contribution from management company  Other contributions  National school lunch program  Total Unches  Other are cone  Total Other Revenues Received Year to Date  Total received from State (through School Board) year to date  Total other revenues received year to date  Total other revenues received year to date  Total Other Revenues received year to date  Total Other Total  School Board (Total)  School Board (Total)	26.325.06 19.327.11 1,950,866.04 4.00 31,525.06 148,090.76 10.030.14 4.753.06 43,737.82 38,181.98 281,719.66 1,950,866.04 281,719.66 2,232,585.70	check for balance -41,378.40  Operating Costs		Total
Total Received From State (Through School Board) Year to Date  ichedule for Note 2  (TD Revenues from sources other than State of Florida (via School Board) Contribution from management company Other contributions Vational school lunch program Indeed function Other forces Other income Other income Other received year to Date  Total Other Revenues Received Year to Date  Total received from State (through School Board) year to date Total other revenues received year to date Grand Total  Schedule for Note 3Due from Management Company  Balance due to (from) management company - beginning of fiscal year	26,325,06 19,327,11 1,950,866,04 41,950,866,04 48,090,76 10,737,82 43,737,82 43,737,82 38,181,98 281,719,66 1,950,866,04 281,719,66 2,232,585,70 Management Fees	-4,305.19 check for balance -41,378.40	Contribution	6.1
Total Received From State (Through School Board) Year to Date  Schedule for Note 2  (TD Revenues from sources other than State of Florida (via School Board)  Contribution from management company  Other contributions  Vational school lunch program  Ander Turcher  Other income  Freschool program fees  Cotal Other Revenues Received Year to Date  Total Other Revenues Received Year to Date  Total received from State (through School Board) year to date  Total other revenues received year to date  Grand Total  Schedule for Note 3Due from Management Company  Salance due to (from) management company - beginning of fiscal year novoiced by management company-year to date-current fiscal year	26.325.06 19.327.11 1,950,866.04 1,950,866.04 148.090.76 10.030.14 4.753.96 43.737.82 38.141.98 281,719.66 1,950,866.04 281,719.66 2,232,585.70 Management Fees	check for balance -41,378.40  Operating Costs	Contribution enter as positive	0.0 121,916
Total Received From State (Through School Board) Year to Date  Schedule for Note 2  (TD Revenues from sources other than State of Florida (via School Board)  Contribution from management company  Other contributions  Sational school lunch program  Modest Tunches  Other income  Total Other Revenues Received Year to Date  Total revenues received year to date  Total revenues received year to date  Total other revenues received year to date  Grand Total  Schedule for Note 3Due from Management Company  Balance due to (from) management company - beginning of fiscal year  revenues to management company-year to date-current fiscal year  layments to management company-year to date-current fiscal year	26,325,06 19,327,11 1,950,866,04 41,950,866,04 48,090,76 10,737,82 43,737,82 43,737,82 38,181,98 281,719,66 1,950,866,04 281,719,66 2,232,585,70 Management Fees	check for balance -41,578.40  Operating Costs	Contribution enter as positive 0.00	6.1
Total Received From State (Through School Board) Year to Date  Schedule for Note 2  (TD Revenues from sources other than State of Florida (via School Board)  Contribution from management company  Other contributions  Vational school lunch program  Ander Turcher  Other income  Freschool program fees  Cotal Other Revenues Received Year to Date  Total Other Revenues Received Year to Date  Total received from State (through School Board) year to date  Total other revenues received year to date  Grand Total  Schedule for Note 3Due from Management Company  Salance due to (from) management company - beginning of fiscal year novoiced by management company-year to date-current fiscal year	26.325.06 19.327.11 1,950,866.04 1,950,866.04 148.090.76 10.030.14 4.753.96 43.737.82 38.141.98 281,719.66 1,950,866.04 281,719.66 2,232,585.70 Management Fees	-4,305 19  check for balance -41,578.40  Operating Costs	Contribution enter as positive 0.00	0 t 121,916

## Odyssey Preparatory Academy NOTES TO FINANCIAL STATEMENTS Year To Date Through May 31, 2016

MSID Number: 6541

Schedule for Note 4	Account	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other Expenses 700	Total General Funds	Check For Balance
EXPENDITURES Current:										
Instruction	2000	ties, 'ust su	125,825,52	8,111,15	(OH	71,301.48	5,3998.35	55,00	677.586.34	-167.266.65
Instructional support services	9009	1250065	1, Joh. 56	12,706.25	0000	以京食用で	US 200 20	0000	42,172,42	4.585.47
School board	7100	999	0000	90'0	000	0.00	0000	(00)	0.00	0.00
General administration	7200	000	000	000	000	0000	000	0000	0.00	00'0
School administration	7300	発生の	STATE OF	OF MALETY.	000	4,658,415	G0/059E4	St. 458 TO 1	364,378,63	-45,262,62
Facilities acquisition and construction	7400	000	9000	0000	0000	000	ayo	0000	000	0000
Fiscal services	7500	000	0000	14,150,01	000000000000000000000000000000000000000	050	000	CHIA CONTRACTOR OF THE PERSON	15,359,61	4.56171
Food services	0092	000	960	0000	000	000	000	(0.00)	0.00	0.00
Central services	7700	000	000	000	0000	000	000	000000000000000000000000000000000000000	000	000
Pupil transportation services	7800	000	80.0	59,88,03	path	000	0.000	000	36.058.95	-1.620.00
Operation of plant	7900	13,367.35	2,180,53	TOK 158,76	000	1308/07	7.88%	130,00	235,949,92	44,775.91
Maintenance of plant	8100	000	0.00	51817	000	1000	0000	0005	5,187.12	00.0
Administrative technology services	8200	0.00	000	000	000	0000	0000	000	000	00.00
Community services	9100	W 232.05	15 (80.1	E4 S82 03	000	WCOM	000	(100)	27,906.38	4,203 29
Debt service: (function 9200)										
Retirement of principal	710	000	0.00	DES	900	0016	OU II	24 H/280	201.467.00	-303.00
Interest	720	0.000	0.00	000	000	00'0	0000	320026	320.70	-51.00
Dues, fees and issuance costs	730	000	0.00	0000	000	0000	0000	The same of the sa	0.00	00:0
Miscellaneous expenditures	790	000	1000	0.008	1100	1000	00/10	00FB	00:00	00.0
Total Expenditures		601,949.62	151,007.07	408,561,78	00'0	84,245.06	36,791.45	323,832.09	1,606,387.07	-272,629.65

## Questionnaire

# Charter School Monthly Questionnaire Year To Date Through May 31, 2016

## Odyssey Preparatory Academy

## MSID Number: 6541

Revenues & Expenditures	Yes	No	Yes No Comments:
l Does the school's monthly financial report include all funds received during the reporting period?	Yes		
2 Does the school have any outstanding payments (currently due and payable) aged more than 45 days?		No.	
3 Does the school have any outstanding checks older than 180 days outstanding?	Alcoholis	No	
4 Are all expenditures approved by the appropriate level of authority?	Yes		
5 Has any expenditure exceeded the annual budget amount during the reporting period? If yes, please provide an explanation of each.	Yes		Federal fund, Punction 5000 expenses over budget, however that amount has been offset by corresponding revenues in excess of budget. Differences relate to timing of CSP grant and related expense recognition.

Assets & Liabilities	Yes	Š	Comments:
6 Are all balance sheet accounts reconciled and reviewed by the appropriate party for adjustments to the general ledger, during this reporting period?	Yes		
7 Have any additional loans (short term or long term) been executed during this reporting period?		No	

General	Yes No	O 0	No Comments:
8 Were there any fraudulent events (either material or non material in dollars) that occurred during the reporting period?	No	0	
9 Were there any extraordinary or unusual events that occurred that could impact the operations and/or funding of your school?	No	0	
10 Was there any change in personnel who produce the financial reports for your school or in the executive management, during this reporting period?	No	0	
11 Are all of the balances zero at the bottom of the Balance Sheet? If no, please correct the report before submitting it to the District.	Yes		
12 Are all of the balances zero at the bottom of the Statement of Rev/Exp? If no, please correct the report before submitting it to the District.	Yes		
13 Are the balances zero for Notes 5 and 69	Yes		
14 Are the 'check for balance' amounts zero on the Schedule for Note 1 and Schedule for Note 2. If no, please correct before submitting to the District.	Yes		
15 Are all of the amounts zero in the last column of the Schedule for Note 4? If no, please correct before submitting it to the District.	Yes		

Additional Information
Please note: Utilities expenses of \$16,150.40 are included in Function 7900 and Object code 300.
Please note: 9/21/2015 the school borrowed \$200,000 from Odyssey for 36 days to fund expenses incurred in connection with its CSP Grant. The loan was repaid up receipt of CSP funding on 10/27/2015.

Mike Hess, CPA Preparer's Printed Name

Preparer's Signature

AUG 2 9 2016

OCS, Inc. Board of Directors

#### Charter School Monthly Financial Reports Submitted to the Brevard County School Board

Submitted By:	Odyssey Preparatory Academy
MSID Number:	6541
Completion Date:	July 18, 2016
Reporting Period:	Year To Date Through June 30, 2016
Is this a revision?	Yes X No

## MSID Number: 6541

# Odyssey Preparatory Academy BALANCE SHEET-BY GOVERNMENTAL FUND

As of June 30, 2016

	Account	General	Food Service	Other Federal	ARRA	Deht Service
ASSETS	Number	100	410	420	430	2XX
Cash and cash equivalents	1110	67,317.9	3,023,30	00'0	000	00'0
Accounts receivable, net	1130	000	QA O	69,783,13	00:0	000
Due from other funds	1140	71,672.51	00'0	00:0	00'0	000
Investments	1160	0070	00'0	00'0	00'0	0070
Interest receivable	1170	0000	000	00'0	00'0	00'0
Other current assets	12XX	16.889.00	0000	00'0	00'0	00'0
Deposits receivable	1210	00.0	000	00'0	000	00'0
Due from other agencies	1220	000	0000	00.0	000	0000
Other long-term assets	1400	00'0	00'0	00.00	00.00	00'0
Total Assets		155,879,42	3.023.39	69,783.13	0.00	00:00
LIABILITIES AND FUND BALANCES LIABILITIES						
Salaries, benefits and payroll taxes payable	2110,2170,2330	57,162.52	0.00	00'0	90'0	0070
Accounts payable	2120	60,954.39	00'0	00.0	00'0	00'0
Due to budgetary funds	2161	00.0	1,937,36	09,235.15	00'0	00'0
Due to internal funds	2162	0.00	00:0	000	0000	000
Notes/Bonds payable	2180,2250,2310,2320	000	000	00'0	00'0	000
Lease payable	2315	060	00.0	00'0	90'0	00'0
Due to other agencies	2230	00.0	000	00'0	00'0	00'0
Deferred revenue:	2410	000	0.00	00.0	00'0	00'0
Other liabilities	21XX,22XX,23XX	00.0	00.0	00°Q	00'0	00'0
Total Liabilities		118,116,91	1.937.36	69,735.15	0.00	00.00
FUND BALANCES						
Nonspendable	2710	00'688'91	00'0	00'0	0000	000
Restricted	2720	00:00	1,086.03	47.98	000	00.00
Committed	2730	000	00.0	00.0	0000	000
Assigned	2740	0000	00'0	0000	0000	0070
Unassigned	2750	20.873,51	00.00	00'0	00.00	000
Total Fund Balances		37,762.51	1.086.03	47.98	0.00	00'0
Total Liabilities and Fund Balances		155,879.42	3,023.39	69,783.13	00.00	00.00
Notes/Comments/Explanations:				\$		

Please note: 9/21/2015 the school borrowed \$200,000 from Odyssey for 36 days to fund expenses incurred in connection with its CSP Grant. The loan was repaid up rec

PLEASE ASSURE THESE BALANCES ARE ALL ZERO					
Assets equal Liablities and Fund Balance	00'0	00:00	0.00	00'0	0000
Total Fund Balance equals Account 2700 on the			36		912
Statement of Rev, Exp, and Changes in Fund Bal	0.00	00'0	-0.00	00.00	00'0

## Balance Sheet

# Odyssey Preparatory Academy BALANCE SHEET-BY GOVERNMENTAL FUND

As of June 30, 2016

	Account	Capital	ARRA	Other	Total Governmental
ASSETS	Number	3XX	399	Funds	Funds
Cash and cash equivalents	1110	0.00	DEFO	000	70,341.30
Accounts receivable, net	1130	00'0	00'0	000	69,783.13
Due from other funds	1140	00'0	00'0	000	71,672.51
Investments	1160	000	000	0000	00.00
Interest receivable	1170	00'0	0000	900	0.00
Other current assets	12XX	00'0	00.0	000	16,889.00
Deposits receivable	1210	00'0	0000	000	0.00
Due from other agencies	1220	00'0	0000	000	0.00
Other long-term assets	1400	00'0	00.00	0000	00.00
Total Assets		00.00	00.0	0.00	228,685.94
LIABILITIES AND FUND BALANCES					
Salaries, benefits and payroll taxes payable	2110 2170 2330	URD	00.00	CROC	C\$ C91 T\$
Accounts payable	2120	000	000	000	60.954.39
Due to budgetary funds	2161	00'0	000	000	71.672.51
Due to internal funds	2162	000	000	00.0	00.00
Notes/Bonds payable	2180,2250,2310,2320	00'0	00'0	0670	00'0
Lease payable	2315	00'0	00.0	000	00.00
Due to other agencies	2230	00'0	00'0	000	00.00
Deferred revenue:	2410	0000	00.00	00'0	00.00
Other liabilities	21XX,22XX,23XX	00'0	000	00'0	00.0
Total Liabilities		00.00	00:0	00'0	189,789.42
FUND BALANCES					
Nonspendable	2710	00'0	00:0	00'0	16,889.00
Restricted	2720	0070	000	000	1,134.01
Committed	2730	00'0	6,90	000	00.00
Assigned	2740	00'0	00'0	000	0.00
Unassigned	2750	00'0	00.00	00'0	20,873.51
Total Fund Balances		0.00	00.0	0.00	38,896.52
Total Liabilities and Fund Balances		00.0	00'0	00.0	228,685.94
Notes/Comments/Explanations:					
Please note: 9/21/2015 the school borrowed \$200,000 from Odyssey for 36 daeipt of CSP funding on 10/27/2015	0,000 from Odyssey for 36 dak	eipt of CSP funding	I on 10/27/2015.		
PLEASE ASSURE THESE BALANCES ARE ALL ZERO	ZERO				
Assets equal Liablities and Fund Balance		00.0	00:0	000	00:00
Total Fund Balance equals Account 2700 on the					
Statement of Rev, Exp, and Changes in Fund Bal	2	0.00	00:0	00'0	00.00

#### Odyssey Preparatory Academy STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

Year To Date Through June 30, 2016

MSID Numbe	er: 6541
	Account
REVENUES	
Federal sources	-
Federal direct	3100
Federal timough serie and breat	3200
State Adverses:	-
FEFP	3310
Class size reduction	33.55
School recognition	3361
Capital outry	3197
Other stitle revenue	53062
Local mores:	3411
Property taxes levied for operational purposes	
Property toses levied for debt service	3413
Property taxes levied for capital projects Local vales taxes	3413
Interest, including profit on investment	3410
Clarges for service - food service	345X
Impact fors	1496
Other local revenue	3400
Total local sources	2400
Total Revenues	-
EXPENDITURES	-
Carrost	-
Instruction	4000
	5000
Institutional support services School island	7100
General administration	7200
School administration	7300
Ficilities suprisition and construction	7400
Piscal services	7500
Food services	7000
Central services	1200
Pupil transportation services	7910
Operation of plots	7900
Maintenance of plant	3100
Administrative technology services	8200
Community services	9100
Debt service: (Innotion 9209)	
Retirement of principal	710
luces.	720
Dues, fees and issuance costs	730
Miscellmenus expenditures	750
Total Expenditures	
Excess (deficiency) of Revenues Over (under) Expenditures	
OTHER FINANCING SOURCES (USES)	
Loars incurred	3720
Proceeds from the safe of capital assets	3730
Cransfers in (thy ann) identify the front funds at the nates below)	3600
Transfers our (Dy unit, identify the 16' frings in the notes below)	9700
Other (Bonds, loss, certificates, talvances, etc.)	9700
Fotal Other Financing Sources (Uses)	3511.305.5
SPECIAL/EXTRAORDINARY ITEMS	15
Steeling .	- 2
Net Change in Fund Balances	2250,230
Fund Balances, July 1st of Cament Fiscal Year	2800
Adjustment to Fund Balances	280)
Current Fund Balance at End of Month	2700

	Gozzal Fr	30 100	
Month/Quarter Actual	YTO Actual	Annual Budger	% of YTD Actual to Annual Budget
			_
100	0.00	1000	
UA.	1106	- III	
1000151.00	1.452.615.46	2.592 673.50	88,703
31 110 (6)	-336 938 00	34329240	96,475
0.00	75.047.00	30,000	
76.60	11.65	7(10)	
2,000,000	3,92006	1100	
116	(Up)	- 1004	
100	100	000	17
-0.00	9/16	11 flor	
100	1,000	31,00	
0.00	19799	0.00	
0.00	0.00	1010	
II.ME 30.	185,278.09	-10 - U.L.	117.43
4,997.76	115 478 28	98 319 00	117.43
149,347,76	1,890,249,24	2,032,306.00	93.01
199,340,30	1,690,249.21	2,102,301.00	2001
14009650	- EWLO	90,27700	.108.77
A 97 90	13.710.00	30,000,00	105,025
410	Jun.	- U	100/12
0.00	GIR	0.00	
B-125 G	450,340,76	561 (20.50)	77.035
No.	- ore	W 190	1000
7.748 %	21,365/00	PATRILUA	90.435
116		THE RESERVE	
7 000	1016	71 - 74 (9.00)	
31.700	89,325,05		83,595
N/WEST	311(9)2,43	274,1631.00	113.325
CR29190 -	167,0033	9,000.00	131.38
#10	576	300	
429/3	33660.43	100000	92 97
250.66	(201.923.00)	22,1400,000	807.69
14.00	315.36	400.00	98.935
0.60	5000	TURN THE STAN	
416	3000	Williams	
245,996,01	2,123,013,73	1,977,116.00	107.385
-94,648,25	-232,761,49	55,190,00	431.38
000	20000000	100	
li le	9.00	100	- 1
7560	3.000	1116	
100	0.00	77,04	
11.00	41.00	0.00	- 4
0.00	200,000,00	0.00	
- control	49120		
-94,648.25	-32,763,49	55,190,00	-59.30
12,416.50	M-51694	20/20/20	100.005
2011/09/00	-2.000	2000	4 100
37.762.51	37,762.51	125,716,00	30.045

106,30%

PLEASE ASSURE THESE BALANCES ARE ALL ZERO Current Fund Datance at Unit of Morth equals the Total Fund Balance on the Balance Sheet

40.00

MSID Number	er: 6541
	Account
REVENUES	1000000
Federal numes:	91
Pederal disset	2100
Federal through state and local	3200
State warnes:	5 78.65
FESP	1310
Class size reduction	1355
School recognition	1361
Capital outby	1397
Other state revenue	1300
Lacul sourcer:	
Property taxes levied for operational purposes	2411
Property tives levial for debt service	1412
Property taxes levied for apital projects	3455
Local sales tixes	3418
Interest, including profit on investment	14 10
Changes for service - food service	-345X
Inquet fees	1496
Other local revenus	3400
'Total local sources	_
Total Revenues	4
EXPENDITURES	
Corrent:	30.00
Instruction	5000
histinicities of support services	6000
School board	7100
General administration	7300
School administration	2300
Facilities acquisition and construction	7400
Fiscal services	2500
Food services	7600
Central services	7700
Pupil Immsportation services	7800
Operation of plant	7900
Maintenance of plant	8105
Administrative technology services	8200
Community services	9300
Oakt service: America 22/89	W100
Retirement of principal	710
turerest	720
Dies fees and issuance costs	740
Miscellaneous expenditures	790
Tatal Expenditures	
Excess (deficiency) of Revenues Over (under) Expenditures	
OTHER FINANCING SOURCES (USES)	
Leans incurred	3720
Proceeds from the sale of capital assets	3730
Transfers in (By ann. identify the Trans' hards in the units below)	2600
Transfers out (fir and identify the 'to' funds in the nates below)	9200
Other though, loss, certificates, advances, etc.)	9700
Total Other Financing Sources (Uses)	
SPECIAL/EXTRAORDINARY ITEMS	
sporty	
Net Change in Fund Balances	The query
Fund Onlances, July 1st of Current Fiscal Year	2800
Adjustment to Fund Balances	2891
Correct Ford Balance at End of Month	2200

Fred Service 410			"S of YTD
MontleQuarter Actual	YTD Actual	Annsé Bodga	Actual to Actual Budget
3166	0.00	140,000 140,000,000	100000
1527146	680 p 762 760	- Januario	133.32
11/01	21/01		
1000	11.00	17.81	
0.00	3100	0.00	
906	900	100	
11.00		- 100 M	
0.04	.000	UC-1-1000	
100	10(0)	470	
-100	0.00	11.00	
30 GP	10,040,75	31/41 31/41/10	164.29
	0.00	930	361.20
0.00	(110)	33,697	
90.00	11,500.25	7,000,00	164.29
15,963,40	198,150.75	147,000,00	134.90
srori -	91367		
(199)	4100	0.00	
11.060	1100	75.56	
1100	(11s) (14s)	16.00	
1,00	0.00	0.40	
4100	0.00	0.381	
198,1618796	UNIVERSE 17	143,040,000	134.96
1000	11.16	0.00	
3700	11,000	-	
11.06	(rith	11/4	
9 9 9 9	(196)	31,444	
9000	1,00	31:381	
1.00	1440	187,64	
3/104	>200k	11.70	- 23
1000	1,016	1000	
18,074.90	197.064.72	147,000.00	134.06
-2.111.50	1.086.03	0.00	- 03
100		1000	-
TURE	UUR T	0.000	
0.40	0.054	1000	
0.00	111/04	1000	
0.00	0.00	0.00	
70.73		1/0.00	
9 11 ( 49)	1,006.03	0.00	
-2.111.50	1,006.07	0.00	
1100	E19094	7000	- 13
1,086,03	1,086.83	0.00	- 0.9

Notes/Comments/Explanations - Food Service 410:
Transfers in current period used to aQust year-to-date to 50. Note Food costs exceeded budget however it was fully offset by revenues also being over budget.

PLEASE ASSURE THESE BALANCES ARE ALL ZERO	
Current Fund Balance at End of Month equals the Total Fund	
University of the Halanger States	0.00

	Acceu
	Number
REVENUES	
Penkinal amintes:	
Federal direct	3300
Foliant through state and local	3200
Sano marces:	3030
FEFP	3310
Class size reduction	3355
School recognition	3361
Cipital outlin	3397
Other state recentle	3300
Liscal sources.	
Property tries levied for operational purposes	3411
Property taxes levied for debt service	1412
Property taxes levial for capital projects	1413
Local sales times	7418
Interest, including profit on investment	2430
Changes for service - food service	3453
Impact fees	2496
Other local revenue	1430
Total local sources	
Total Revenues	_
EXPENDITURES	
Corrent	0000
Instruction	5000
Instructional support services	6000
School bound	7400
General administration	7200
School administration	2300
Facilities gagnisition and construction	2100
Fiscal services	7500
Food services	2600
Cottal services	7700
Pupil transportation services	7800
Operation of plant	7500
Maintenance of plant	8100
Administrative technology services	8200
Community services	9100
Jehr service: (function 9290)	-
Retirement of principal	710
Internal	720
Dues, fees and issuance costs	730
Miscellaneous expenditures	790
latal Expenditures	-
Excess (deficancy) of Revenues Over (under) Expenditures	_
OTHER FINANCING SOURCES (USES)	
aus incined	3726
Proceeds from the sale of capital assets	3720
fransfers in (Dy ann, adensity the Tross Junda in the notes below)	3600
Imasfers out (B): unit, identify the 'to' funds in the notes below:	9700
Alter (bonds, loss, certificates, advances, etc.)	9200
lotal Other Financing Sources (Uses)	1 22 27 200
PECIAL EXTRAORDINARY ITEMS	-
SKIPS	-
See Change in Fund Balances	1
and Balances, July 1st of Corrent Fiscal Year	2800
Adjustment to Fund Balances	2891
Carrent Fund Balance at End of Month	2700

Other Federal 120			% of YTD
Month/Quarter Admil	YTD Acted	Anned Budget	Actual to Annual Budger
400	5.00	20509534	0.00
E=12021	171309/60	3473970	519.54
100	-59	30,641	
199	0.50	19,581	
1100	400	16.54	
1000	1999	0.00	
107	- 0.00	0.500	
USF	6.00	1930	
100	166	1007	
- 400 =	430	11.00	
5.00	(1)(0)	1000	_
2.100	29,741 (4)	10100	
2,216,00	28,541,00 403,840,70	274,600,00	147.07
32.103.43	403,640,70	214330030	141.01
100000	196,42754	175.407.607	144.21
181 3474	1,001,026,40	125 047,00	138.49
0.00	(3.86)	19.681	
19.00039	12/29/38	1990	7,000
0.00	3709	11.00	
100	0.00	1100	
11-60	0.66	(8.00)	
7 (48)	2196.00	11300	
4100	100	1177	
0.00	6.07	1 70 701	
0.60	43.09	71.514	
1096	0.00	1100	
1100	500	19/10	
26,203,48	403,792.72	274,600.00	147,05
+3,978305	47.98	.0.00	
0.00	0.00	20.04	
11:00	1/100 1/100	0.00	
0.54	1.00	1100	
1100	0.000	70.00	
0.00	0.00	0.00	
71389	50.00	11114	
-1.938 05	47.98	6.00	
200000	0.00	11390	
47.98	47.98	0.00	

47.98] 47.98] 0.00] %
Notes/Comments/Explanations - Other Federal 420:
Transfers out/in used to equalize ending fund balance to actual, Revenues include CSP
Grant proceeds of \$205,040.34, all of which has been expended on or before the end of
October 31, 2015.

PLEASE ASSURE THESE BALANCES ARE ALL ZERO	
Current Fund Balance at End of Month equals the Total Fund	
Bulgace andle Bulgace Sheet	

0.00

	Account Number
REVENUES	
Federal muces	
Foliani iloset	3,100
Federal through state and local	3200
Nate sources: FERP	3710
	3355
Class size reduction. School recognition	3361
Capital accognition	3397
Other state revenue	3300
Local marces:	33062
Property taxes levied for operational purposes	2011
Property taxes levied for debt service	3412
Property tryes levied for capital projects	3413
Local sales taxes	3418
Interest, including pufit on investment	3430
Charges for service - food service	3458
Impact fees	3496
Other local revenue	3400
Votal local sources	3900
Tatal Barennes	_
EXPENDITURES	
Corest	
Instruction	5000
Instructional support services	5900
School board	7100
General administration	7200
School administration	7304
Facilities acquisition and construction	7400
Fiscal services	7500
Food senices	7660
Central services	7700
Pupil Inviscontation services	7800
Operation of plant	7900
Maintenance of plant	8100
Administrative technology services	\$200
Community services	9100
Cubit survives, Aparelian 920%	2100
Retirement of principal	710
Inelex	720
Dues, fees and issumor costs	230
Miscollaneous expenditures	290
Total Expenditures	
Excess (deficiency) of Revenues Over (under) Expenditures DTHER FENANCING SOURCES (USES) , says incurred Proceeds from the sale of capital assets Turnsfew in 49s and, identify the from funds in the notes below) Turnsfew on (19s and industry the Woods in the notes below) Differ (boods, loss, conflicting, and notes on.)	3730 3730 3600 9700 9700
Fatal Other Financing Sources (Uses)	7,00
	_
SPECIALIEXTRAORDINARY (TEMS	

	ARRA Stim	10000000	% of YTO
MontleQuarter Actual	YTD Adupt	Amont Budget	Actual to Annual Budget
20100	0.00	71000	
100	2000	106	
0.50	H199		
0.00	19,000	1,100	
1600	100	1790	
0.00	- 600	0.363	
0.00	0.00	10%	
1000	0.00	1130	
0.00	0.00		
0.00	0.04	11101	
3-0.00	82.0	1(0)	
0.00	0730	11,004	
0.00	0.00	0.00	
0.00	0.00	0.00	
11110	11,000	1110	
1000	15 10 7	1.00	
3580	0.00	100	
71110	0.00	1,190	
0.00	0.756	13190	
9140	100	1080	
11700	0.00	100	
100	100	11.04	
1 - 1 000	Grade Chicago	1100	
A0.000	0.00	100	
0.00	0.04	11154	
94300	0.00		
-1105	0.50	36167	
0.00	8.00	0.00	
0.00	0.00	0.00	
3000	0.00	1999	
71,36	0.194	(418)	
8.00	0.00	(0.76)	
	119	1000	
0,00	0.00	0.00	
31.00	7190	100	
0.00	0.00	0.00	
71.00	0.00	1100	
0.00	6.00	0.00	

PLEASE ASSURE THESE BALANCES ARE ALL ZERO	
Convair Food Balance at End of Morth opinis the Total Food	
Dalance on the Dalance Sheet	0,90

	Account
REVENUES	Number
Federal sources.	
Perioral direct	3300
Federal through state and local	3200
Rain warrang	1 3 3 3 7
PDP	5710
Class size reduction	3355
School recognition	3361
Capital onday	3.300
Other state revenue  I need supreme	2,314)
Property taxes Sevied for operational purposes	310
Property taxes levied for delit service	3412
Property tases lovied for capital projects	3413
Local sales uses	7418
Interest including profit on investment	3430
Charges for service - food service	315%
Impact fees	3496
Other local severage	1400
Total local sources	
Total Revenues	
EXPENDITURES	3
Carear	- Action
Instruction	5000
Instructional support services	6000
School board	7100
Gescol administration School administration	7300
Facilities acquisition and construction	7400
Fiscal services	7500
Food services	7600
Central services	1700
Pupil transportation services	7800
Operation of plant	7900
Maintenance of plant	8100
Administrative technology services	3200
Community services	9100
Oakt service: (Ginction 9200)	
Retirement of principal	210
Interest	720
Dues fees and issuance costs	230 290
Miscellaneous expenditures	790
Itual Expenditures	
Excess (deficiency) of Revenues Over (under) Expenditures OTHER FINANCING SOURCES (USES)	
Loans incarred	1720
Proceeds from the sale of capital assets	3730
Transfers in (Bs and, identify the Transf funds in the stotes below)	3600
fransfers out. (Do not, identify the '62' funds or the notes below)	9700
Other (bonds, loss, certificates, advances, etc.)	9700
Total Other Financing Sources (Uses)	10000
SPECIAL/EXTRAORDINARY (TEMS	1
Carlos de Carlos	
Net Change in Fund Balances Fund Dalances, July 1st of Current Fiscal Year	2000
Adjustment to Fund Balances	2891
Current Fond Balance at End of Month	2700

	Detai Service 2XX		% of YTD
Mooth/Quarter Actual	YTD Actual	Annual Budget	Actual to Annual Budget
11.05	1000	1070	
11/09	10.00	U.S. San	
3105	2116	15181	
0.004	4176	(F) (E)	
14.90	116	1100	
100		100	
+85	0.00	Haid	
50,00	100	11(0)	
0.00	0.140	0.00	
74.00	0.00	(f) (c)	
100	0,000	(0.00)	
0.00	2559000	-77 - 2010	
0,00	0.00	00.0	
0.00	0.00	0.00	
1000	0.00	:000	
11 - A - 11 - 11 - 11 - 11 - 11 - 11 -	11.00	3140	
77(51	1100	and the state of t	
100	0.00	11.000	
34.00	1116	11.00	
000	100	3411	
The state of the s	0.00	0.564	
309	1116	-0.09	
006	11/10	11/84	
7100	100	71.364	
7101	(170	11117	
0.00	(0)	Hillian	
100	0.00%	100 July	
Aug.	(1)(0)	70.004	
100	4116		
0.00	9,180	0.00	
0.00	0,00	0.00	
1100	1700	7000	
316	112 No. 418 No. 5	11100	
108	100	- 1014	
0.00	into :	30.00	
0.00	9,00	0.00	
0,00	9,00	1.00	
-016	14104	17.00	
0.00	9,00	0.00	
716	636	0.00	
0.00	0.00	0.00	
otes/Comments/Expla			

PLEASE ASSURE THESE BALANCES ARE ALL ZERO	
Current Fund Balance at End of Month capals the Total Fund	99
Dalance on the Dalance Steet	0.00

MSID Number: 654	
	Account Number
REVENUES	700000
Federal sources	1 Same
Federal direct	3400
Federal through state and local	3200
Shire Adversor	
FULL	7310
Class size reduction School recognition	1361
Capital outav	1397
Other state revenue	1300
Local marcos:	1300
Property taxes levied for operational purposes	2411
Property tower levied for debt service	7412
Property taxes levied for capital projects	3415
Local sales mass	3418
Interest, including profit on investment	1410
Clurges for service - food service	245X
Impact fees	1496
Other local revenue	1400
Total local sources	
Foral Revenues	
EXPENDITURES	1
Carrent:	Track Communication of the Com
histoction	5000
Instructional support services	6000
School board	7100
General administration	2200
School administration	7200
Facilities requisiting and construction	7400
Fiscal services	7500
Food services	7680
Central services	2700
Papil transportation services	7800
Operation of plant	7900
Maintenance of plant	8100
Administrative technology services	8200
Community services	9100
Deln service: (function 9260)	
Retrement of principal	71.0
hiterast	720
Dres, fees and assistance costs	730
Miscellaneous expenditures	790
Total Espenditures	
Excess (deficiency) of Resenues Over (under) Expenditures OTHER FINANCING SOURCES (USES)	100
Loans incurred	3720
Proceeds from the safe of capital assets	3730
Transfers in 18th 10th the third the Tout' floods in the 10thes below)	1600
Transfers out (fly ann, stemms the 'so' funds in the notes below)	92(6)
Other (bonds, loss, certificates, advances, etc.)	9700
Total Other Financing Sources (Uses)	10000
SPECIAL/EXTRAORDINARY (TEMS	
AND THE PROPERTY OF THE PARTY O	
Net Change in Fund Balances	1
Find Balances, July 1st of Current Fiscal Year	2900
Adjustment to Fund Balances	2891
Current Fund Balance at End of Month	2700
CONTRACTOR OF THE PROPERTY OF	40.000

	Cigital	104		
MonthQuarer Actual	YTD Actual	Annsé Bodga	% of YTD Actual to Aurusi Budga	
00 m		11301		
0.68		Service (Bank)		
0.00	0.00	0.00		
10/01	1,131	2100	-	
1010	7007	170		
7.00	10000	0.60		
17.004	1000	0.60		
0.00	1980	3096		
11,000	1109	71.00		
R103	(80)0	0.00		
0.00	(0)16	11/11		
17. 11.00	11100	14,641		
0.09	Day.	M(10)		
0,00	0.00	0,00		
0.00	0.00	0.00		
19191	77,56	0.40		
1/10	0.00	9.09		
1/00	(47,94)	750		
V/30	100/	0.00		
1118	1100	430		
100	- 1994	3.0		
0.00	16100 15764	16,560		
00000	- Mari	0.00		
100	CRAW	70.044		
1100	1 1110	- 18,400 		
100	1001	712		
A1 2011	Titles.	0.00		
1100	77,002	0.00		
400	199	19.00		
0.00	0.00	0,00		
0.05	8.00	0.00		
1000	11497	100		
0.50	200	900		
11106	1000	730		
0.994	1000	70.00		
0.00	0.00	0.00		
1070	0.00	76.00		
0.002	0.00	0.00		
679	1009			
0.00	0.00	0.00		

PLEASE ASSURE THESE BALANCES ARE ALL ZERO	
Current Fund Batance at End of Mentir equals the Total Fixed	
Balance on the Balance Sheet	0.00

	Accoun
REVENUES	100,000
Federal warren	
Federal direct	5100
Federal through wire said local	3200
Mais souvery	- 200
FEFP	3310
Class size reduction	3355
School recognition	3361
Capital outlay	3397
Other state revenue	3300
Lecal sources:	
Property taxes levied for operational purposes	3411
Property tesses ferried for debt service	3412
Property taxes levied for capital projects	3413
Local sales taxes	2418
Interest, including profit on investment	34)0
Changes for service - food service	345X 34%
Impact fees	3400
Other local revenue Total local sources	3400
	-
Total Revenues EXPENDITURES	-
Carrow	
Induction	5000
	5000
Instructional support services School board	7100
General administration	7200
School administration	7300
Ficilities acquisition and construction	7400
Piscal services	7500
Food services	7600
Control services	-7700
Pupil transportation services	7900
Operation of plans	7900
Mainterance of plant	8100
Administrative technology services	8200
Commutity services	9100
Deht service: (function 9209)	
Retirement of principal	2.10
fineral	720
Dies, fees and issuance costs	730
Miscellineous expenditures	790
Total Expenditures	1 250
Excess (deficiencs) of Resenues Over (under) Expenditures OTHER FINANCING SOURCES (USES)	
Loans Incurred	3720
Proceeds from the sale of exprint assets	3730
Transfers in 18ty and, identify the Trent Bands in the notes below:	3600
Transfers out (Ify turn, identify the 'to' funds in the nation below?	9700
Other (bonds, loss, certificates, advances, etc.)	9700
Total Other Financing Sources (Uses)	
SPECIAL/EXTRAORDINARY ITEMS	-
Strafy	
Net Change in Fund Balances	-
First Balances, July 1st of Current Fiscal Year	2800
Adjustment to Fund Balances	2700
Current Fund Balance at End. of Month	1 5000

	ARRA Capital	ranjecia 922	% of YTD	
Morals/Quarter Actual	YTD Actual	Amend Budget	Actual to Annual Budget	
400	1110	988		
4(6)	(179)			
700	- 686	1000		
(1.60)	11.00	0.00		
0.00	7110	3444		
0.05	0.00	036		
0.00	0.00	11.60		
1100	11.164	HIV:		
8.00	0.00	1100		
1,05	8.05	11714		
9.09	3100	0.00		
0.04	0.08	19,764		
1100	- (O)(6)	0.00		
0.00	0.00	0.00		
525		- 130		
930	-706	70.770		
8100	- lital	1199		
1100	0334	# 100 0.000		
210	0.004	1000		
4(0)	1000	1100		
100	31104	(0.16)		
101	900	71.90 fr/m		
00 OFF	0.000	1136		
109	11.000	1000		
1000	1139	(11.10)		
- FO	0.00	310		
7,00	(0)(0)	- H)#		
3115	3100	0.00		
1.00 Mg.	100	1000		
1105	1(1)4	0.00		
0.00	0.00	0.00		
0.00	0.00	0.00		
(1989	0.00	11.004		
416	1184	0.00		
0.0	11/4			
11,180	1191	79404		
0.00	0.00	0.00		
100	100	0.00		
0.00	0,00	0.00		
-56	1999	100		
1-1-00	3.96	11.00		
0,00	0.00	0.00 lital Projects 399:		

0,80

PLEASE ASSURE THESE BALANCES ARE ALL ZERO Carrera Fend Balance at End of Memb equals the Total Fund Balance on the Balance Sheet

	Account
REVENUES	5 33 416 274
Federal source:	30
Federal direct	3130
Federal through state and local	3290
State participe:	11.333
PEPP	33.10
Class size reduction	3355
School recognition	1061
Capital outlay	3397
Other state receive:	2.691
	3401
Property taxes levied for operational purposes.  Property tracs levied for debt service:	3412
Property taxes levied for capital projects	3413
Local sales tises	3418
Interest, including profit on investment	3430
Charges for service - food service	345X
Impact fees	1496
Other local revenue	3400
Total local sources	
Total Revenues	
EXPENDITURES	-
Christie	170000
Instruction	5000
Instructional support services	-6000
School board	7100
General administration	7200
School administration	7300
Facilities requisition and construction	7400
Fiscal services	1500
Food services	7600
Control services	2700
Pupil Imasportation services	7800
Operation of plats	7900
Maintenance of plant	3100
Administrative technology services	3200
Community services	9100
Debt service: Ghardisa 9206	700
Retirement of principal Interest	710
Dues, fees and issurance costs	730
Miscellaneous expenditures	790
Total Expenditures	3700
Excess (deficiency) of Revenues Over (under) Expenditures	
OTHER FINANCING SOURCES (USES)	-
Lours incurred	3720
Proceeds from the sale of capital assets	3730
Projectors in 45% and selectify the from faints in the notes below:	3610
Fransfers out Ally and, identify the To funds in the notes below:	9300
Other though, loss, certificates, advances, etc.)	9.00
Iteal Other Financing Sources (Uses)	
SPECIAL/EXTRAORDINARY ITEMS	
Not Change in Fourt Between	
Net Change in Fund Balances	7400
Fund Balances, July 1st of Carrent Fiscal Year Adjustment to Fund Balances	28(4)
Current Fund Balance at End of Morth	27(6)
CONSTRUCTOR SERVICE II THE OLD MAIN	4500

	Other Government	and Control	% of YTU	
Month/Quarter Actual	YTD Adual	Annui Bedga	Advail to Annual Budget	
160	100			
9.68	GLEC .	10.00		
mon -	0.00	9.00		
100	1044	9.00		
11. 0.00	20.00			
17.70	0.160	16.00		
1104	0.04	5/60		
(Lot)	9.10	- AN		
9.50	(110)	970		
(FER	3016	930		
11.00	810	0.137		
1000	0.18			
11.091	0.00	ANG		
0.00	0.00	0.00		
0.00	0.00	0.00		
0120				
3100	500	5 N		
11.681	\$1486	916		
1750	0.164	00,000		
9.05	3 100			
199	0.00	- 1938		
1000	U360	1.00		
1100	4114	2.00		
0.00				
106	016	7.000		
0.057 17.04	0.00			
1/9/	56280	100		
0.00	(1) (A)	7676		
1770	400	0.00		
0.00	0.40	10.00		
0.00	0.00	0.00		
0.00	0.00	0.00		
1100	0.00	500		
866	4.19	700		
4.00	The State of the S	10.00		
9.00	-606	10 (F)		
0.00	0.00	0.00		
		1000		
1100	10 F	0.40		
0110	8.00	0.00		
8496	14191			
0.00	0.00	0.00		

PLEASE ASSURE THESE BALANCES ARE ALL ZERO	
Current Fund Balance in End of Month equals the Total Fund	
Bulance on the Dalance States	8.00

	Account
REVENUES	1
Federal visirors:	
Federal direct	33193
Federal through state and heat	3200
State sources:	233
PEFP	3310
Classic reduction	3355
School recognition	3361
Capital outlay	3397
Other state revenue	3300
Lacal survees:	-
Property taxes levied for operational purposes	3411
Property cases lessed for debt service	2412
Property taxes levied for capital projects	2413
Lond sales mass	3418
Increst, including profit on investment	2420
Changes for service - food service	-345X
hipper fices	1496
Other local servenue	7400
Total best sources	2450
Intal Revenues	_
EXPENDITURES	-
Chrysott.	7000
Instruction	5000
Instructional support services	6000
School board	7100
General administration	1200
School administration	7300
Facilities apprisition and construction	7400
Piscal services	1500
Food services	7600
Control services	7700
Pupil transportation services	7800
Operation of plant	7900
Maintenance of plant	3100
Administrative technology services	8200
Community services	9100
Jehr service: ¿filmenun 92000	
Retirement of principal	710
Interest	720
Dues, fees and issuance costs	730
Miscellaneous expenditures	790
Fatal Expenditures	1 1/2
Excess (deficiency) of Resenues Over (umder) Expenditures	
DTHER FINANCING SOURCES (USES)	
constineumed.	3720
Proceeds from the sale of capital assets	3730
fragalers in 186 and, algority the Years Touck in the news, below a	3600
Transfers out (Iby arm, identify the 'to' funds in the notes below)	97(0)
Alter (bonds, loss, certificates, advances, etc.)	970t
lotal Other Financing Sources (Uses)	1,900
PECIAL/EXTRAORDINARY ITEMS	
Visals	
Net Change in Fund Balances	1 5-75-
Fund Balances, July 1st of Current Fiscal Year	2800
Adjustment to Fund Halances	2891
Current Fund Dalance or End of Month	2700

			% of YTD
Moneto Quarter Actual	YTD Actual	Annual Dudget	Actual to Antual Didge:
0.10	0.00	205,040.34	10.00
66,422.83	361,950.20	209,559.66	268 16
10,422,07	200,320,20	200,000	
109,055,00	1.412.647.96	1.592,675.00	98.79
25,159,00	328,233,00	343.292.00	96.4
0.00	22,951,00	0.00	
0.00 9.938.00	9,936,00	0.00	
9,735,191	3,339,00		
0.00	0.00	0.00	
0.00	0.00	0,00	
0.00	0,00	0.00	
0,00	0.00	0.00	
90.00	11,500.25	7,000,00	164.2
0,00	0.00	0.00	10+23
7.213.76	144,019.28	98,239,00	146.45
7,301.76	155,519.53	105,339.00	147.6
218/976,59	2/192/210/69	2,451,306,00	101.50
165 (15) (64	1,174,553.87	1.037.686.00	113 F
24,394,99	253,591,88	195,193,00	129.93
0.00	0.00	0.50	
800	8.00	0.00	
54,715.92	464.357.17	584,529.00	79.4
0.00 3.484.36	23,405,68	9,50 29,100,00	80.4
18 074.90	197.064.72	147,000,00	134.00
0.00	0.00	6.00	
11.747.00	49,425.95	59,130,00	83.59
32.866.60	313,592,43	274,978.00	114.0
5,323.20	10,510-32	8,000,00	131.9
1.919.78	15,049.45	9,00 37,360,00	91.93
153.00	201.923.00	25,000,00	807,60
24.00	395 70	400.00	98.9
0.00	1000	0.00	76.1
0.00	0.00	0.00	
318,774.39	2,723.870.17	2,398,716,00	113.50
+100.697.85	-231,629 48	55,190,00	419.6
0.00	200,000,00	0.00	
0.05	0.00	0.00	9.1
0.00	0.00	0.00	
0.00	0.00	0.00	
0.00	200,000.00	0.00	
0.00	0.00	8.00	
-100,697,90	-31,629,19	55,190,00	-57.3
139,994.32	70,526,00	70,526,00	100.00
0.00	0.00	0.00	
38,896,52	38.896.52	125,716,00	30,94

-0.00

PLEASE ASSURE THESE BALANCES ARE ALL ZERO Current Find Balance is the of Mount equals the Total Fund Balance on the Balance Sheet

#### Odyssey Preparatory Academy NOTES TO FINANCIAL STATEMENTS

Year To Date Through June 30, 2016

The requirements for the notes to the financial statements are codified in Section 2300 of the Codification of Governmental Accounting and Financial Reporting Standards published by the Governmental Accounting Standards Board. The Charter school is encouraged to use the notes to the financial statements from the prior fiscal year audit as a guide for the current year's notes for consistency in the financial statement presentation.

Note 1: State of Florida Revenues Received Through th	ne District
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The school receives some of its Federal and State of Florida revenues for current operations through the District. At the end of the reporting period these total YTD revenues received are \$2,150,070,66]. Listed on the page following the notes is Schedule 1, which contains the details of the year to date revenues received.

#### Note 2: Other Revenue

Other year to date revenues received from federal and local sources are located in Schedule 2 on the following page,

#### Note 3: Due to/(from) Management Company

The management company is responsible to organize, develop and manage the school operations based on contract negotiations between the charter school and the management company. The fees charged by the management company are negotiated under the contract. Based on contract terms, the management company may also enter into agreements for additional services for which the school is expected to pay. Please see Schedule 3 on the following page for details of the management fees, accumulated contributions, and operating costs provided by the management company.

In addition to the information included in Schedule 3, there are other agreements such as facilities use agreements for buildings and/or building rentals paid for by the school. The details of those facilities agreements and any other agreements (not already defined) are listed below.

- 1 The school receives Food and Transportation Services from Odyssey Charter School. Fees are related to the source receipts of the School for FY 2016. Such costs paid totaled \$234,456.45 through 6:30/2016.
- 2 The Facility is shared with Odyssey Upper School, building rent paid to an unrelated party is divided between the two schools based on student head counts. As of 6 30/2016 rent expense was \$163,125

#### Note 4: General Fund Expenditures by Function and by Object Code

Schedule 4 provides a breakdown of monthly expenditures by object code for the General Fund.

#### Note 5: Long Term Debt

 At the beginning of this FY the school's total principal amount on all outstanding long term debt was and the school increased its long term debt during this FY through additional borrowing in the amount of \$45,910.00 \$200,000.00

MSID Number: 6541

Details of each outstanding loan are	as follows:	Date	Length	First Payment	Payment	Payment	Total Current FY	Total Current FY
Loan Source	Loan Amount	Incurred	of Loan	Date	Frequency	Amount	Principal Pmts	Interest Pmis
Example: FL School Loan Fund	\$100,000.00	07/15/14	36 months	199/01/14	monthly	\$2,861.11	\$25,000.00	\$3,611.00
Contribution Office United School Island	340,000.00	07500.13	Royalving	06630.14	1,070e4	\$5000	\$1.00	3:00
US Dank Equipment (copier lipsa)	\$8,940.00	-0%9 (4)30	no moreto	59(14/1)	Minimite	3177.00	55,758.00	888000
Lism (16c) Odyssey Charat School life	\$200,000 mil	(A)(23/15)	00 (byv	10:27/13	Once	\$200,000,00	\$200,000.00	\$0.00
	\$0.00					30.00	950000	5100
	\$11.00				311-111-0	\$0.00	\$0.00	2000
	\$0.00					\$6.00	50.00	50.00
mer and the second	\$3.00					\$0.00	30.00	59.90

50 00 Please assure this balance is zero.

\$201,768.00

Note (	: S	nort'	Term	Debt*

1) At the beginning of this fiscal year, the school had \$1,768.00 of principal outstanding in short term debt (due during the current fiscal year). The school has increased its short term debt during this FY through additional borrowing in the amount of \$200,000.000 so Please assure this balance is zero.

<sup>\*</sup>short term debt refers to any debt due during this fiscal year, either from long term debt or short term debt

Total

0.00

#### **Odyssey Preparatory Academy** NOTES TO FINANCIAL STATEMENTS

Year To Date Through June 30, 2016

Schedule for Note 1				
Schedule for Mote 1	Amounts			
YTD Revenues received from Federal and State of FL through Brevard School Board				
Base funding	1,172,744.00			
Class size reduction	329:233:00			
Declining enrollment	.0.00			
Discretionary compression	23,339,00			
Discretionary lottery	0.00			
Discretionary millage	85,268,00			
Exceptional student education guaranteed allocation	70,309.00			
Instructional materials allocation	18.743.00			
Library media allocation	1.175.00			
State stabilization	0.00			
Safe schools	5.748-00			
School recognition	22,954.00			
Supplemental academic instruction	69,151.00			
Teacher classroom supply assistance program (previously teacher lead)	4,437.00			
Transportation	47.803.03			
Merit award	0.00			
Less: Administrative fee	-87,561.99			
Subtotal-Year To Date	1,764,834.96			
Capital outlay	0.90			
Title I / special revenue	152.083.17			
Claster School Program Grant	205.040.34			
Title II \$7,676,19 - IBEA \$10,500.00	18 176 10			
Reading affection	9,938-00	check for balance	1	
Total Received From State (Through School Board) Year to Date	2,150,070.66	0.00		
Subsidiata Far Mata 2				
YTD Revenues from sources other than State of Florida (via School Board)	3.00			
YTD Revenues from sources other than State of Florida (via School Board) Contribution from management company	0.100 35,541.00			
YTD Revenues from sources other than State of Florida (via School Board) Contribution from management company Other contributions				
YTD Revenues from sources other than State of Florida (via School Board) Contribution from management company Other contributions National school lunch program	33,541,00			
YTD Revenues from sources other than State of Florida (via School Board) Contribution from management company Other contributions National school lunch program Student Junchos	33,541 00 186,650 50			
YTD Revenues from sources other than State of Florida (via School Board) Contribution from management company Other contributions National school lunch program Student function Other program	33,541,00 186,650,50 11,500,25			
YTD Revenues from sources other than State of Florida (via School Board) Contribution from management company Other contributions National school lunch program Sindard Innohol Other recome Preschool program tees	33,541 00 186,650,50 11,500,25 12,173,78			
YTD Revenues from sources other than State of Florida (via School Board) Contribution from management company Other contributions National school lunch program Student function Other recome	33,541,00 186,650,50 11,500,25 12,103,78 54,271,23			
YTD Revenues from sources other than State of Florida (via School Board) Contribution from management company Other contributions National school lunch program Sindant Interior Other recome Preschool program tees School program tees School program tees Total Other Revenues Received Year to Date Total revenues received year to date	33,541,00 186,656,50 11,500,25 12,193,78 54,271,33 44,03,3,27 342,170,03			
YTD Revenues from sources other than State of Florida (via School Board) Contribution from management company Other contributions National school lunch program Souther functors Other income Preschool program fees School age confedere fees Total Other Revenues Received Year to Date  Total revenues received year to date Total received from State (through School Board) year to date	33,541,00 186,050,50 11,500,25 12,103,78 54,271,23 44,033,27 342,170,03			
Total revenues received year to dute Total received from State (through School Board) year to date Total other revenues received year to date	33,541,00 186,050,50 11,500,25 12,173,78 54,271,25 44,033,27 342,170,03 2,150,070,66 342,170,03	check for balance	1	
YTD Revenues from sources other than State of Florida (via School Board) Contribution from management company Other contributions National school lunch program Student functor Uther program fees School age childrate tees Total Other Revenues Received Year to Date Total revenues received year to date Total received from State (through School Board) year to date	33,541,00 186,050,50 11,500,25 12,103,78 54,271,23 44,033,27 342,170,03	check for balance 0.00		
YTD Revenues from sources other than State of Florida (via School Board) Contribution from management company Other contributions National school lunch program Student functor (Afther income Proschool program tees School age childrate tees Total Other Revenues Received Year to Date  Total revenues received year to date Total received from State (through School Board) year to date Total other revenues received year to date Grand Total	33,541,00 186,050,50 11,500,25 12,173,78 54,271,25 44,033,27 342,170,03 2,150,070,66 342,170,03			
YTD Revenues from sources other than State of Florida (via School Board) Contribution from management company Other contributions National school lunch program Student Functor Uther uncome Preaction program fees School any citebrate fees Total Other Revenues Received Year to Date Total revenues received year to date Total revenues received year to date Total other revenues received year to date Grand Total	33,541,00 186,050,50 11,500,25 12,173,78 54,271,25 44,033,27 342,170,03 2,150,070,66 342,170,03			
YTD Revenues from sources other than State of Florida (via School Board) Contribution from management company Other contributions National school lunch program Student burches Uther income Preschool program fees School age confecure fees Total Other Revenues Received Year to Date  Total revenues received year to date Total received from State (through School Board) year to date Total other revenues received year to date Grand Total	33,541,00 186,050,50 11,500,25 12,173,78 54,271,25 44,033,27 342,170,03 2,150,070,66 342,170,03		Accumulated Contribution	27
YTD Revenues from sources other than State of Florida (via School Board) Contribution from management company Other contributions National school lunch program Student functor Student functor Historian Preschool program fees School aga childrate fees Total Other Revenues Received Year to Date  Iotal revenues received year to date Total received from State (through School Board) year to date Total other revenues received year to date Grand Total  Schedule for Note 3—Due from Management Company	33,541,00 186,050,50 11,500,25 12,193,78 54,271,33 44,03,3,77 342,170,03 2,150,070,66 342,170,03 2,492,240,69	Operating Costs	Contribution enter as positive	33
YTD Revenues from sources other than State of Florida (via School Board) Contribution from management company Other contributions National school lunch program Sindard functor (Ther income Preschool program fees School age whildcare ties Total Other Revenues Received Year to Date  Total revenues received year to date Total received from State (through School Board) year to date Total other revenues received year to date Grand Total  Schedule for Note 3Due from Management Company  Balance due to (from) management company - beginning of fiscal year	33,541,00 186,050,50 11,500,25 12,193,78 54,271,33 44,03,327 342,170,03 2,150,070,66 342,170,03 2,492,240,69	Operating Costs	Contribution enter as positive	Si Si
YTD Revenues from sources other than State of Florida (via School Board) Contribution from management company Other contributions National school lunch program Sindard Interior Other meeting Preschool program tees School age childrate tees Total Other Revenues Received Year to Date  Total revenues received year to date Total received from State (through School Board) year to date Total other revenues received year to date Grand Total  Schedule for Note 3Due from Management Company  Balance due to (from) management company - beginning of fiscal year Invoiced by management company-year to date-current fiscal year	33,541,00 186,650,50 11,500,25 12,173,78 54,271,23 44,03,3,7 342,170,03 2,150,070,66 342,170,03 2,492,240,69 Management Fees	0.00  Operating Costs  (1.50) (1.60)	Contribution enter as positive 0.00	131 131
YTD Revenues from sources other than State of Florida (via School Board) Contribution from management company Other contributions National school lunch program Studant Interior Other profine Preschool program tees School age childrate fees Total Other Revenues Received Year to Date  Total revenues received year to date Total revenues received year to date Total other revenues received year to date Grand Total  Schedule for Note 3Due from Management Company  Balance due to (from) management company - beginning of fiscal year Invoiced by management company-year to date-current fiscal year Payments to management company-year to date-current fiscal year	33,541,00 186,050,50 11,500,25 12,193,78 54,271,25 44,033,27 342,170,03 2,150,070,66 342,170,03 2,492,240,69 Management Fees (1,00) 143,550,00 -143,550,00	0.00  Operating Costs  (1.50) (1.60) (1.60)	Contribution cater as positive () (00 00 00 00 00 00 00 00 00 00 00 00 00	3
YTD Revenues from sources other than State of Florida (via School Board) Contribution from management company Other contributions National school lunch program Sundant Interior Other medium Preschool program tees School age childrate frees Total Other Revenues Received Year to Date  Total revenues received year to date Total revenues received year to date Total other revenues received year to date Grand Total  Schedule for Note 3Due from Management Company  Balance due to (from) management company - beginning of fiscal year Invoiced by management company-year to date-current fiscal year	33,541,00 186,650,50 11,500,25 12,173,78 54,271,23 44,03,3,7 342,170,03 2,150,070,66 342,170,03 2,492,240,69 Management Fees	0.00  Operating Costs  (1.50) (1.60)	Contribution enter as positive 0.00	12

# Odyssey Preparatory Academy NOTES TO FINANCIAL STATEMENTS Year To Date Through June 30, 2016

MSID Number: 6541

Schedule for Note 4	Account	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Cupital Outlay 600	Other Expenses 700
EXPENDITURES Current								
Instruction	2000	695,734.02	105,885,57	6385332	00.00	Se 336.10	6,098.25	55,00
Instructional support services	0009	16,517.64	215287	21,419,83	600	19707.07	80110111	000
School board	2100	00.0	00.0	11773	0019	000	000	080
General administration	7200	000	00.00	000	0000	00.0	00'0'	00.0
School administration	7300	122/1005/57	24,455.50	58.350,77	0000	4,316,62	1,1180,00	139,661,84
Facilities acquisition and construction	7400	00.0	0000	0000	000	00:0	0000	000
Fiscal services	7500	000	00.00	23.405.68	000	0000	0000	0.000
Food services	0092	000	00.0	000	0000	00.0:	0000	00'00
Central services	2,200	0000	1000	THE STATE OF THE S	OTH THE	0000	OWO	000
Pupil transportation services	7800	000	00:00	19,425.45	0.00	000	0000	000
Operation of plant	3000	会用祭行	3,623,841	256,816,711	60.0	47.91.14	(8,835,41	4,083,75
Maintenance of plant	8100	000	0000	OF THE STATE OF	000	0000	1000h	0000
Administrative technology services	8200	0000	(0.00)	0640	000	000	0000	00'0
Community services	9100	20,871,75	2 538 08	10.037.24	0000	OF 1799	0000	0000
Debt service: (function 9200)								
Retirement of principal	710	0.00	10.08	00/41	0,00	0.00	0.00	201.923.00
Interest	720	0000	0000	0.00	0000	000	0000	395,30
Dues, fees and issuance costs	730	000	(0.09)	000	000	00.0	A)COC	
Miscellancous expenditures	062	0000	0000	0000	000	0000	0000	000
Total Expenditures		876,940,23	198.624.92	594,658,30	00'0	70,642.05	36,027.94	346,119,29

# Odyssey Preparatory Academy NOTES TO FINANCIAL STATEMENTS Year To Date Through June 30, 2016

Schedule for Note 4	Account	Total General Funds	Check For Balance
EXPENDITURES			
Current:			
Instruction	2000	987,931,32	000
Instructional support services	0009	52,512.09	-0.00
School board	2100	00:0	0.00
General administration	7200	00.0	000
School administration	7300	450,266.79	00:0
Facilities acquisition and construction	7400	00:0	0.00
Fiscal services	7500	23,405,68	000
Food services	7600	0000	00:0
Central services	7700	000	0000
Pupil transportation services	7800	49,425,95	000
Operation of plant	2000	311,592,43	000
Maintenance of plant	8100	10,510.32	000
Administrative technology services	8200	00'0	000
Community services	0016	35,049,45	000
Debt service: (function 9200)		600000000000000000000000000000000000000	
Retirement of principal	210	201,923,00	000
Interest	720	395.70	0.00
Dues, fees and issuance costs	730	00.00	0.00
Miscellaneous expenditures	790	0000	0.00
Total Expenditures		2,123,012,73	00'0-

15

## Questionnaire

## Charter School Monthly Questionnaire Year To Date Through June 30, 2016

## Odyssey Preparatory Academy

MSID Number: 6541

TO THE PARTY OF TH	150		
Revenues & Expenditures	Yes N	No C	No Comments:
Does the school's monthly financial report include all funds received during the reporting period?	Yes		
2 Does the school have any outstanding payments (currently due and payable) aged more [than 45 days?]	Z	- S	
3 Does the school have any outstanding checks older than 180 days outstanding?	N	o <sub>N</sub>	
4 Are all expenditures approved by the appropriate level of authority?	Yes		
5 litus any expenditure exceeded the annual budget amount during the reporting period? If yes, please provide an explanation of each.	Yes	H	sudgets will be amended to conform with year end actual balances.

6 Are all balance sheet accounts reconciled and reviewed by the appropriate party for Accounts to the general ledger, during this reporting period? 7 Have any additional Joans (short term or long term) been executed during this reporting No period?	Assets & Liabilities	Yes	No.	Comments:
y additional Joans (short term or long term) been executed durit	all balance sheet accounts reconciled and reviewed by the appropria istments to the general ledger, during this reporting period?	Yes		
	y additional Joans (short term or long term) been executed durit		ž	

enera.	Vec		An Commenter
	ı	-	de la companya de la
8 Were there any fraudulent events (either material or non material in dollars) that occurred during the reporting period?	No	0	
9 Were there any extraordinary or unusual events that occurred that could impact the operations and/or funding of your school?	No	0	
10) Was there any change in personnel who produce the financial reports for your school or in the executive management, during this reporting period?	No	0	
11] Are all of the balances zero at the bottom of the Balance Sheet? If no, please correct the report before submitting it to the District.	Yes	7. 11	
12 Are all of the balances zero at the bottom of the Statement of RevExp? If no, please correct the report before submitting it to the District.	Yes		
13 Are the balances zero for Notes 5 and 6?	Yes	180	
14 Are the 'check for balance' amounts zero on the Schedule for Note 1 and Schedule for Note 2. If no, please correct before submitting to the District.	Yes		
15 Are all of the amounts zero in the last column of the Schedule for Note 4? If no, please correct before submitting it to the District.	Yes		

Additional Information
Please note: Utilities expenses of \$16,150.40 are included in Function 7900 and Object code 300.
Please note: 9/21/2015 the school borrowed \$200,000 from Odyssey for 36 days to fund expenses incurred in connection with its CSP Grant. The loan was repaid up receipt of CSP funding on 10/27/2015.

Mike Hess, CPA Preparer's Printed Name

Preparer's Signature

#### APPROVED

#### MEMORANDUM

AUG 2 9 2016 ocs, Inc.

OCS, Inc. Board of Directors

TO: Odyssey Charter School, Inc. Board of Directors

FROM: Cindy Gilmore, Green Apple School Management

REQUESTING SCHOOL: Odyssey Preparatory Academy

DATE: August 29, 2016

RE: Charter Contract Amendment

On September 30, 2015 the OCS, Inc. Board approved to amend one paragraph of the charter contract in reference to the Board appointed Parent Representative to Facilitate Parental Involvement.

At the July 19, 2016 Brevard Public Schools Board meeting, a revised version of this amendment was presented to the BPS Board for approval. Brevard Public Schools approved to replace the entire Governance section (8) of the Odyssey Preparatory Academy charter contract with the Governance section (9) of the Orion Preparatory Academy-Brevard contract.

This approval brings the Governance sections of all three Brevard OCS, Inc. schools in complete alignment.

#### FISCAL IMPACT

None

#### RECOMMENDATION

Motion to approve the charter contract amendment revised by Brevard Schools, which replaces the entire governance section (8) with the language consistent with the entire Orion Preparatory Academy-Brevard governance section (9).

cg

Attachment: Governance Section 9 of the Orion Preparatory Academy Charter

Contract

#### Section 9: Governance

#### A. Governance of School

Governance of the School will be in accordance with the Bylaws or other organizational documents of the School and as described in the Application. The School shall provide the Sponsor with copies of these documents if/when materially changed. The general direction and management of the affairs of the School shall be vested in the Governing Board with a minimum of 3 members. A majority of the voting members of the Governing Board shall constitute a quorum. Such attendance may be achieved through means of communication media technology used in accordance with rules adopted by the Administration Commission under Florida Statute Section 120.54(5) or otherwise provided by law. The Governing Board's primary role will be to set policy, provide financial oversight, annually adopt and maintain an operating budget, exercise continuing oversight over the School's operations, and communicate the vision of the School to community members. It shall be the duty of the Governing Board to keep a complete record of all its actions and corporate affairs and supervise all officers and agents of the School and to see that their duties are properly performed. Annually, the School shall provide the Sponsor the names and contact information of all governing board members if materially changed.

The Governing Board must appoint a representative to facilitate parental involvement, provide access to information, assist parents and others with questions and concerns, and resolve disputes. The representative must reside in the school district in which the charter school is located and may be a Governing Board member, charter school employee, or individual contracted to represent the governing board. If the Governing Board oversees multiple charter schools in the same school district, the Governing Board must appoint a separate individual representative for each charter school in the district. The representative's contact information must be provided annually, in writing, to parents and the Sponsor, and posted prominently on the charter school's website.

All meetings and communications involving members of the Governing Board shall be held in compliance with Florida's Sunshine Law.

The Board shall have at least four (4) public meetings per school year, with a minimum of two (2) within Brevard County. By August 15 annually, the School shall provide the Sponsor the annual schedule of governing board meetings. The School shall provide reasonable notice to the Sponsor of any changes or cancellation of scheduled meetings. The meetings must be noticed, open, and accessible to the public, and attendees must be provided an opportunity to receive information and provide input regarding the charter school's operations. The appointed representative and charter school principal or director, or his or her equivalent, must be physically present at each meeting. The School will provide the Sponsor with copies of the approved meeting minutes.

All members of the Governing Board will be required to attend Governance training and refresher courses as required by section 1002.33, Florida Statute, and Rule 6A-6.0784, Florida Administrative Code.

The Governing Board will serve as the sole responsible fiscal agent for setting the policies guiding finance and operation. School policies are decided by the Governing Board, and the Principal ensures that those policies are implemented.

The School will be a private employer and will not participate in the Florida Retirement System.

#### B. Nonprofit Organization

The School shall be organized as a Florida nonprofit organization.

#### C. Oversight

The Bylaws or other organizational documents of the School shall establish the procedures by which members of the Governing Board are appointed and removed and the election of officers. The Governing Board will develop and implement policies regarding educational philosophy, program, and financial

procedures. The Governing Board will oversee assessment and accountability procedures to assure that the School's student performance standards are met or exceeded.

- Accountability. The Governing Board shall exercise continuing oversight over charter school operations and will be held accountable to its students, parents/guardians, and the community at large, through a continuous cycle of planning, evaluation, and reporting as set forth in section 1002.33, Florida Statutes.
- Policy Decision Making. The Governing Board will be responsible for the over-all policy decision making of the School, including the annual approval of the budget.
- 3. Fingerprinting. Upon nomination and prior to appointment to the Governing Board, a member shall be fingerprinted pursuant to section 1002.33(12)(g), Florida Statutes. The cost of the fingerprinting is the responsibility of the School or governing board member. Prospective governing board members whose fingerprint check results warrant disqualification under the Statute shall not be appointed to the board.
- 4. Certified Public Accountant. The Governing Board shall ensure that the school has retained the services of a certified public accountant or auditor for the annual financial audit, pursuant to section 1002.345(2), Florida Statutes, who shall submit the report to the Governing Board.
- Audit Report. The Governing Board shall review and approve the audit report, including any audit findings and recommendations for the financial recovery plan.
- <u>Duties.</u> The Governing Board shall perform the duties set forth in section 1002.345, Florida Statutes, including monitoring any financial corrective action plan or financial recovery plan.

- 7. Compensation. No member of the Governing Board or their immediate family will receive compensation, directly or indirectly from the School or the School's operations. No School or management company employee, or his/her spouse, shall be a member of the Governing Board. Violation of this provision or any violation of sections 112.313(2),(3),(7) and (12) and section 112.3143, Florida Statutes, by a member of the Board, shall constitute a material breach of this Charter. The School will submit to the Sponsor the state approved Disclosure Form (as found in the state model application) for all new governing board members and any new School employee who has equivalent decision-making authority in order to provide the disclosure required by s. 1002.33(7) (a) (18), Florida Statutes.
- Changes to Governing Board. Any change in governing board membership must be reported to Sponsor in writing within 5 business days of the change.

#### D. Access to Facility and Records

The School shall allow reasonable access to its facilities and records to duly authorized representatives of the District. Conversely, the District shall allow reasonable access to its records to duly authorized representatives of the School to the extent allowable by law.

To the extent the School is provided access to Sponsor's data systems, all School employees and students will be bound by Sponsor's computer policies and standards regarding data privacy and system security.

#### E. Management Organization/ESP

If an organization (management organization), including but not limited to: 1) a management company, 2) an educational service provider, or 3) a parent organization, will be managing or providing significant services to the School, the contract for services between the management organization and the Governing Board shall be provided to the Sponsor and attached as an appendix to this

Charter. Any contract between the management organization and the School must ensure that:

- Employees of Management Company. Members of the Governing Board
  or their spouses will not be employees of the management organization,
  nor should they be compensated for their service on the Board or selected
  to serve on the Board by the management organization.
- 2. Independent of Management Company. The Governing Board retains the right to hire an independent attorney, accountant, and audit firm representing and working for, or on behalf of, the School.

  Notwithstanding, the Governing Board and the management organization may contract for such services as determined by the management agreement and as otherwise allowed by law. The Governing Board shall use an audit firm that is independent from the management organization for the purposes of completing the annual financial audit required under section 218.39, Florida Statutes.
- Contract. The contract will clearly define each party's rights and
  responsibilities including specific services provided by the management
  organization and the fees for those services and specifies reasonable and
  feasible terms under which either party may terminate the contract.
- 4. <u>Equipment/Furnishings.</u> All equipment and furnishings that are purchased with public funds will be the property of the School, not the management organization and any fund balance remaining at the end of each fiscal year will belong to the School, not the management organization.
- Loans. All loans from the management organization to the School, such
  as facility loans or loans for cash flow, will be appropriately documented
  and will be repaid at a rate no higher than market rates at the time of the
  loan.
- 6. Copy of Contract to District. A copy of any material changes to the

contract between the management organization and the Governing Board shall be submitted to the District within five (5) days of execution. The Sponsor shall have 30 days to review the material changes. If the changes violate the terms of this Contract or applicable law the Sponsor shall provide written notice to the School which shall include a description of the violations. The School may address the concerns or initiate the dispute resolution process included in this Charter.

 Compliance. The management organization will perform its duties in compliance with this Charter.

#### F. Default or Breach of Charter

Any default or breach of the terms of this Charter by the management company shall constitute a default or breach under the terms of this Charter by the School unless the School cures such breach after written notice.

#### MEMORANDUM

TO:

Odyssey Charter School, Inc. Board of Directors

FROM:

Cindy Gilmore, Green Apple School Management

REQUESTING SCHOOL: Odyssey Preparatory Academy

DATE:

August 29, 2016

RE:

OT/PT and Adaptive Physical Education Agreement

We are requesting the Board approve the 2016-2017 Odyssey Preparatory Academy Occupational Therapy (OT), Physical Therapy (PT) and Adaptive Physical Education (APE) Agreement with Brevard Public Schools for OT/PT and APE services.

#### FISCAL IMPACT

\$60.00/hour for OT; \$62/hour for PT; \$36/hour APE services invoiced each semester.

#### RECOMMENDATION

Motion to approve the 2016-2017 OT/PT and APE Agreement.

Attachments: 1) 2016-2017 OPA OT/PT and APE Agreement.

AUG 2 9 2016

OCS, Inc. Board of Directors

#### 2016 – 2017 Charter Schools Memorandum of Understanding ESE Program Support Services

This Memorandum of Understanding is between Brevard Public Schools (BPS) on 2700 Judge Fran Jamieson Way in Viera, Florida 32940 and Odyssey Prepatory Academy, a Charter School in Brevard County.

At the request of the Charter School named above, the Office of ESE Program Support Services agrees to provide the following services for the 2016 - 17 school year:

	Board Approved I	Fees for	Service.	/Hours
--	------------------	----------	----------	--------

✓ Occupational Therapy	\$60.00
#Physical Therapy	\$62.00
☐ Speech-Language Pathology	\$60.00
	\$36.00

These fee-based services will be provided to Odyssey Prepatory Academy based on availability of qualified personnel to serve exceptional education students as stipulated in Individual Education Plans (IEPs). The Charter School agrees to the current rate per hour for services rendered, as indicated above. BPS and Odyssey Prepatory Academy will mutually agree upon the number of hours BPS personnel will provide to the Charter School. The Charter School named herein will be invoiced for such services on a semester basis.

Prior to any modification of services, the Charter School named herein must send an "Addendum" in the form of a memorandum or letter addressed to Dr. Dawna Bobersky, Director, ESE Program Support Services.

Either Brevard Public Schools or the Charter School named herein may terminate these services at any time during the academic school year, with thirty (30) calendar days of written notice to the other party.

Dawna M. Bobersky, Ed.D., Director

ESE Frogram Support Services

Stephanie R. Archer, Director

Office of Charter & Choice Schooling

Charter School Principal

Date

0

Date

WIRI

Date

#### MEMORANDUM

TO: Odyssey Charter School, Inc. Board of Directors

FROM: Cindy Gilmore, Green Apple School Management

REQUESTING SCHOOL: Odyssey Preparatory Academy

DATE: August 29, 2016

RE: Early Learning Coalition VPK Agreement

We are requesting the Board approve the 2016-2017 Odyssey Preparatory Academy agreement with the Early Learning Coalition for VPK and School Readiness.

#### FISCAL IMPACT

None

#### RECOMMENDATION

Motion to approve the 2016-2017 Early Learning Coalition VPK-Readiness Agreement.

Attachments: 1) 2016-2017 Early Learning Coalition VPK-Readiness Agreement.



## STATE OF FLORIDA STATEWIDE VOLUNTARY PREKINDERGARTEN PROVIDER CONTRACT FORM OEL-VPK 20

#### I. PARTIES AND TERMS OF CONTRACT

July		, by and		Early Learning Coalition of
*************	County, Inc. Charter School, Inc. DBA Montesso	od Villaga Crass		referred to as "COALITION"), and
Married Street, Street	ncipal offices located at	an Villago Green	(nerein re	eferred to as "PROVIDER"), with
	roming Dr. SE Palm Bay, FL 32909			***************************************
a.	Contract on behalf of mu Program providers, a list	ultiple public sol of their names	nool Voluntary and their physi	a school district executing a single Prekindergarten (VPK) Education ical addresses are included in ER shall include each entity listed
b,	behalf of multiple private	e VPK provider ysical addresses	sites within CO are included in	is executing a single Contract on OALITION's service area, a list of Exhibit 1: Provider Location isted in Exhibit 1.
he VP PROVI eligible Legisla 3.204,	K Program. Payment is no IDER must agree to comp to participate in the VPK tive appropriations, the O	ot conveyed to I oly with the term A Program, PRO office's Uniform ode (F.A.C.), an	PROVIDER the s and condition VIDER will re Attendance Po	the requirements of participation in trough this Contract. Instead, ons of this Contract in order to be eceive payment based on folicy for Payment (Rule 6M- endance certified by the parent and
Term.	This Contract applies to the	he 20 16	- 201	VPK program
year. Porogram program signed comple	ROVIDER shall offer a 5- m. This Contract begins or by the last party required	40 hour school- n July 27, 2016 to sign the Con	year program a , or on tract, whicheve	and/or a 300 hour summer in the date on which the Contract is er occurs last, and expires upon year programs eligible to be
				titled to payment for VPK program or after expiration of the Contract.
nade a	able Law. PROVIDER ar fter the execution of this O OVIDER and COALITIC	Contract, are the	provisions go	e following, including any revision overning the VPK program and

OEL-VPK 20 (August 2014) 6M-8.301, F.A.C.

APPROVED

- Chapter 1002, Florida Statutes (F.S.); and

- Chapter 6M-8, F.A.C.

Statewide Voluntary Prekindergarten Provider Contract Page 1 of 18

AUG 2 9 2016

OCS, Inc. Board of Directors 6. Not Transferrable. This Contract is not transferrable or assignable to another entity, corporation, or owner without the prior written approval of COALITION. A change in corporate ownership shall be deemed a transfer. Failure to obtain the prior written approval of COALITION shall be considered an immediate and serious danger to the health, safety, or welfare of children, which is grounds for emergency termination of this Contract as described in paragraph 53. This Contract binds the successors, assigns, and legal representatives of PROVIDER and of any legal entity that succeeds to the obligations of the State of Florida, Office of Early Learning, and COALITION.

#### II. PROVIDER ELIGIBILITY

#### 7. General Eligibility.

a. Provider Type. To be eligible to deliver the VPK Program	, PROVIDER must be either a public
school or a private provider (a licensed child care facility, a	licensed family day care home, a
licensed large family child care, a nonpublic school exempt	from licensure, or faith-based child
care provider exempt from licensure). A charter school that	does include VPK in its charter is a
public school. Check the box to indicate PROVIDER's type	

A public school (Form OF	L-VPK 20PS	S must be com	pleted as an auth	orized attachment t	to
this Contract.)					

- A private provider (Form OEL-VPK 20PP must be completed as an authorized attachment to this Contract.)
- b. Eligibility Pursuant to s. 1002.91(5), F.S. PROVIDER represents that PROVIDER, or an owner, officer, or board director thereof, has not been convicted of, found guilty of, or pled guilty or nolo contendere to, regardless of adjudication, public assistance fraud pursuant to s. 414.39, F.S., within the last five (5) years and is not acting as the beneficial owner for someone who has been convicted of, found guilty of, or pled guilty or nolo contendere to, regardless of adjudication, public assistance fraud pursuant to s. 414.39, F.S., within the last five (5) years.
- c. Eligibility Pursuant to s. 1002.91(7), F.S. PROVIDER represents that PROVIDER is not on the United States Department of Agriculture National Disqualified List nor does PROVIDER share an officer or board director with a provider that is on the United States Department of Agriculture National Disqualified List.
- 8. Required Forms. PROVIDER certifies that it has registered with COALITION on forms prescribed by the Office of Early Learning, that any information supplied by PROVIDER is accurate and complete, and that it will notify COALITION in accordance with the notification requirements in Paragraph 61 of any change in the information submitted on those forms. Changes implemented by PROVIDER prior to notification to COALITION, that fail to comply with all VPK qualifications and requirements shall result in financial consequences referenced in Paragraph 49 and corrective action referenced in Paragraph 51.

#### III. PROVIDER RESPONSIBILITIES AND SCOPE OF WORK

 Child Enrollment. PROVIDER agrees to enroll children for the VPK Program only with written authorization from Coalition which will be provided in the form of an eligibility certificate (Form OEL-VPK 02). Alternatively, PROVIDER may enroll children without a certificate of eligibility if the PROVIDER meets the specified requirements and follows procedures established by the Office of Early Learning under the authority granted in section (s.) 1002.75(2)(a), F.S. The PROVIDER shall not report any child for VPK funding that is ineligible to receive funding if the PROVIDER is enrolling children under the authority granted in s. 1002.75(2)(a), F.S., allowing provider child enrollments.

- Adherence to Requirements. PROVIDER agrees to deliver the VPK Program in accordance with all of the requirements which are set forth in applicable statutes, rules, and this Contract.
- 11. Assessment. In accordance with s. 1002.67(3), F.S., PROVIDER agrees to implement evidence-based pre- and post- assessments adopted by Rule 6A-1.09433, F.A.C. (March 2015) and found at <a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-05178">https://www.flrules.org/Gateway/reference.asp?No=Ref-05178</a>. To request the approved pre- and post- assessment materials, the provider must go to the VPK Assessment Ordering System at <a href="https://marcomcentral.app.pti.com/graphiccommunicationscorp/earlylearning">https://marcomcentral.app.pti.com/graphiccommunicationscorp/earlylearning</a> and register. The provider must register each school-year to access the Bright Beginnings website at <a href="https://brightbeginningsfl.org/Register.aspx">https://brightbeginningsfl.org/Register.aspx</a>. If provider does not have a Provider ID, the provider may request one by going to <a href="https://brightbeginningsfl.org/RequestAssistance/RequestAssistance/RequestAssistance.aspx">https://brightbeginningsfl.org/RequestAssistance/RequestAssistance.aspx</a>, and entering the required information. The provider must log into the Bright Beginnings website at <a href="https://brightbeginningsfl.org/login.aspx">https://brightbeginningsfl.org/login.aspx</a> to enter and submit assessment scores.
- Curricula. PROVIDER agrees that it will use curricula to deliver VPK Program instruction which:
  - Are developmentally appropriate;
  - Are designed to prepare children for early literacy;
  - Enhance the age-appropriate progress of children in attaining each of the performance standards approved for use in VPK; and
  - d. Prepare children to be ready for kindergarten.
- 13. Required Parent Information. PROVIDER agrees that PROVIDER will provide a copy of its attendance policy to the parent of each student at the time the student is admitted into PROVIDER's VPK Program. The Provider may adopt its own, but in accordance with 1002.71, F.S., the attendance policy must require parents to verify each month, the student's attendance on forms prescribed by the Office of Early Learning in Rule 6M-8.305, F.A.C. If PROVIDER is conducting preliminary eligibility determination of children, PROVIDER certifies it will provide a copy of the VPK Parent Guide to the parent.
- 14. Fees Prohibited. PROVIDER agrees that, in accordance with s. 1002.71(8)(a), F.S., PROVIDER may not require payment of a fee or charge for services provided for a child in the VPK Program during instructional hours reported for funding. PROVIDER may not require a fee or payment as a condition of enrollment or participation in the VPK Program.
- 15. Supplemental Services. PROVIDER agrees that, in accordance with section 1002.71(8)(b), F.S., PROVIDER may not require a child to enroll for, or require the payment of any fee or charge for, supplemental services (e.g., "extended-day," "extended-year," "wrap-around," or "full-day" services) as a condition of admitting the child in the VPK Program. PROVIDER agrees to schedule all VPK hours offered for any VPK class so that parents are not constructively required to enroll students in supplemental services or pay any fee or charge (e.g., scheduling instructional hours in a day with a break in instructional time, for which parents would be required to pay for supplemental services for care).

- 16. Parent Not Responsible for Financial Consequences. PROVIDER agrees that, if PROVIDER does not receive payment for offering VPK Program instruction to a student, PROVIDER shall not require the student's parent to pay for the services.
- Instructor Requirements. PROVIDER agrees that at all times each of its VPK instructor(s) and substitute instructor(s):
  - a. Has provided documentation to be maintained in the files of PROVIDER and COALITION documenting that the individual has undergone a Level 2 background screening within the previous five (5) years in accordance with section 435.04, F.S., including a federal (Federal Bureau of Investigation) and state (Florida Department of Law Enforcement) screening which demonstrates that the individual is not ineligible to act as a VPK instructor;
  - b. Is eligible to be employed as a VPK instructor in accordance with section 435.06, F.S.;
  - Is not ineligible to teach in a public school because his or her educator certificate is suspended or revoked;
  - Is qualified to act as a VPK instructor or substitute in accordance with sections 1002.55, 1002.61 and 1002.63, F.S.
- 18. Classroom staffing. PROVIDER agrees to maintain proper staffing as required by VPK statutes. A properly credentialed instructor must be present for all VPK classes. For school-year classes that are composed of 12-20 students, an additional adult instructor must be present who is eligible to work in the VPK provider's setting.
- 19. Substitute Instructors. PROVIDER agrees that substitute instructors who meet the requirements of Rule 6M-8.410, F.A.C. may replace a lead VPK instructor, when the VPK lead instructor is not present at the facility. The time that any substitute instructors that do not meet the credentials of a lead instructor may replace a lead instructor is limited to 30 percent of the VPK Program's total instructional hours in a VPK class.
- Forms Approved. COALITION has reviewed the documents submitted by PROVIDER and, based on the information submitted, has determined that PROVIDER has completed the forms as required by ss. 1002.55(3)(h), 1002.61(8), or 1002.63(8), F.S., as applicable.
- 21. Executed Contract. COALITION shall return a fully executed copy of this Contract to PROVIDER as notification that PROVIDER is eligible to begin offering the VPK Program. PROVIDER shall not offer the VPK Program prior to receiving a fully executed copy of this Contract from COALITION.
- 22. Prohibited Forms of Discipline. In accordance with s. 1002.55(5), F.S., PROVIDER agrees to implement minimum standards for child discipline practices that are age-appropriate and consistent with the requirements in s. 402.305(12), F.S. Such standards must provide that children not be subjected to discipline that is severe, humiliating or frightening. The discipline must not be associated with food, rest or toileting. Spanking or any other form of physical punishment is prohibited. Children may not be denied active play as a consequence of misbehavior.
- Statewide Information System. PROVIDER agrees to utilize the statewide information system
  as referenced in s. 1002.82(2)(n), F.S., as available, to submit information and updates regarding
  the VPK Program.

24. Direct Deposit Required. PROVIDER agrees to provide information necessary to facilitate direct deposit in order to receive VPK reimbursement for services rendered. PROVIDER agrees to provide alternative reimbursement arrangements if PROVIDER chooses to opt out of Direct Deposit,

#### IV. COALITION RESPONSIBILITIES

- 25. Technical Assistance, COALITION will offer technical assistance for providers on probation. The technical assistance will be designed to facilitate the development and implementation of an improvement plan. The technical assistance will be offered in a manner and schedule prescribed by the coalition or school district, according to Rule 6M-8.700(3), F.A.C.
- 26. Child Eligibility. COALITION has ultimate responsibility for determining the eligibility of children enrolling in the VPK Program. COALITION will issue a child eligibility certificate (OEL-VPK 02 Eligibility Certificate), as described in Rule 6M-8.202, F.A.C., to the parent of each eligible child who registers in the VPK Program. Alternatively, if a provider enrolls children by meeting the specified requirements adopted under the authority of s. 1002.75(2)(a), F.S., the COALITION will monitor eligibility documentation.
- Limitations on Authority. COALITION shall not impose any requirement on PROVIDER that
  exceeds the authority provided under Chapter 1002, F.S., or rules adopted pursuant Chapter
  1002, F.S.

#### V. MONITORING, AUDITING, AND ACCESS

- 28. Monitoring. PROVIDER understands that the provisions of this contract are required to fulfill its obligation to offer the VPK Program, and that COALITION or school district (as applicable) will monitor PROVIDER for compliance with the requirements of offering the VPK Program.
- 29. Physical Access. PROVIDER agrees to allow the Office of Early Learning and COALITION staff or sub-contractors immediate access to the facilities and spaces used to offer the VPK Program during normal business hours.
- 30. Records Access. PROVIDER agrees to allow COALITION staff or sub-contractors and the Office of Early Learning to inspect and copy records pertaining to the VPK Program during normal business hours and upon request by COALITION or the Office of Early Learning.

#### VI. MAINTENANCE OF RECORDS, DATA, AND CONFIDENTIALITY

31. Record Confidentiality. PROVIDER agrees to protect the confidentiality of child and family information. Information associated with the VPK Program shall only be made available in accordance with the restrictions of s. 1002.72, F.S. For the purposes of records of children enrolled in the VPK Program, this Contract is considered an interagency agreement for the purpose of implementing the VPK Program as described in s. 1002.72 (3)(a), F.S. Accordingly, to the extent that PROVIDER receives VPK records in order to carry out its official functions, PROVIDER must maintain and protect the data as required in s. 1002.72, F.S., and as explained below. Individuals and organizations eligible to receive records include PROVIDER, the parent, COALITION, Office of Early Learning, and other entities identified in s. 1002.72, F.S.

- 32. Record Maintenance. PROVIDER agrees to maintain records, including enrollment and attendance records for children funded by the VPK Program; records of each VPK student, VPK instructor, substitute instructor, or VPK director; and other fiscal records for audit purposes for a period of five (5) years from the date of the last payment for that fiscal year or until the resolution of any audit findings or any litigation related to this Contract, whichever occurs last. PROVIDER may maintain records in an electronic medium and if the PROVIDER does so, then the PROVIDER shall back up records on a regular basis to safeguard against loss.
- 33. Record Transfer on Termination. In the event that PROVIDER permanently ceases to offer the VPK Program before the conclusion of the retention period for VPK records as described in Paragraph 32, whether as a result of unilateral or mutual termination of PROVIDER's eligibility to offer the VPK Program or as a result of PROVIDER ceasing to do business, PROVIDER shall transfer all VPK records required to be maintained under Paragraph 32 to COALITION no later than the close of business on the day PROVIDER ceases to offer the VPK Program. Failure to remit all VPK records required to be maintained will result in COALITION withholding final payment until the requirements of this paragraph are met.

#### VII. COMPENSATION, FUNDING AND DELIVERABLES

- 34. Notification of Enrollment. PROVIDER agrees that it will notify COALITION upon admitting a student to PROVIDER's VPK Program class in accordance with the procedures of COALITION and the rules of the Office of Early Learning. PROVIDER understands that it may be ineligible to receive payment if PROVIDER does not notify COALITION that the student has been admitted in accordance with the rules of the Office of Early Learning. PROVIDER agrees that PROVIDER may not receive payment for VPK instruction for a student who has not been determined eligible for enrollment in the VPK Program.
- 35. Attendance Documentation. PROVIDER agrees to document the daily attendance, to certify the monthly attendance, and to certify the annual cumulative attendance of each student admitted to PROVIDER's VPK Program class(es) in accordance with rules of the Office of Early Learning. PROVIDER agrees that, after the annual cumulative attendance has been certified, the certified annual cumulative attendance may not be disputed for payment purposes
- 36. Parent Attendance Certification. PROVIDER agrees to require that the parent of each child in the VPK Program verify, each month, the child's attendance on the prior month's certified child attendance, in accordance with the requirements of s. 1002.71(6)(b)2., F.S., PROVIDER agrees to maintain the Student Attendance and Parental Choice Certificates which have been signed each month by a parent for each student admitted into PROVIDER's VPK Program class(es) in accordance with the rules of the Office of Early Learning.
- 37. Payment Rate. PROVIDER understands that payments for each student may not exceed the amount of funding for one full-time equivalent (FTE) student, as established by the Florida Legislature, except that a student reenrolled for extreme hardship may receive more than one FTE. The amount of funding for one FTE student is calculated by multiplying the base student allocation provided in the General Appropriations Act by the county's district cost differential. The formula for FTE calculation is subject to revision by the Legislature during the course of the program year.
- Advance Payment Option. PROVIDER understands that PROVIDER will receive monthly
  payments in accordance with the rules of the Office of Early Learning. PROVIDER further

understands that PROVIDER may elect to receive monthly advance payments based on the number of students enrolled in the PROVIDER's VPK Program class(es) by checking the following box:

☐ PROVIDER elects to receive monthly advance payments and understands that advance payments will be reconciled and adjusted in accordance with the rules of the Office of Early Learning.

- 39. Final Payment. PROVIDER understands that COALITION will not issue a final payment to PROVIDER for the VPK program year until PROVIDER certifies the annual cumulative attendance of each child enrolled in PROVIDER's VPK Program in accordance with the rules of the Office of Early Learning.
- 40. Overpayment. PROVIDER agrees that, if the end-of-year reconciliation of payments reveals that PROVIDER received payments in excess of the amount owed to PROVIDER, COALITION will offset the overpayment against the final payment owed to PROVIDER for the program year and any future payments issued to PROVIDER for early learning programs. If PROVIDER ceases to offer early learning programs before the overpayment is fully offset, PROVIDER agrees to return the funds it was overpaid. If PROVIDER fails to return the funds it was overpaid, PROVIDER will be subject to collection efforts.
- 41. Attendance Documentation Submission. PROVIDER agrees to submit monthly attendance certification in accordance with Rule 6M-8.305, F.A.C., for payment. PROVIDER agrees to submit all required attendance records to COALITION on or before the 3rd business day of each month. If the due date falls on a holiday, PROVIDER agrees to submit all required attendance records to COALITION on the preceding business day. Records submitted late will be processed and paid in the next payment cycle.
- 42. Reimbursement Summary Review. PROVIDER agrees to review the reimbursement summary provided with the monthly reimbursement statement. PROVIDER agrees to report to COALITION any discrepancy, overpayment, or underpayment within sixty (60) calendar days of transmission of the reimbursement summary.
- Closures. PROVIDER agrees compensation for temporary closures will be handled in accordance with Office of Early Learning Rule 6M-8.204(5), F.A.C.
- 44. Disallowed Costs. PROVIDER understands expenditures submitted for reimbursement shall be disallowed if PROVIDER does not adhere to the provisions governing the VPK Program as described in paragraph 5. Any disallowed expenditure may be deducted from any future reimbursement. PROVIDER agrees to return to COALITION any funds received as a result of error or overpayment or disallowed cost. If PROVIDER ceases to offer the VPK Program before the payment is fully recovered, PROVIDER agrees to return the funds it was overpaid. If PROVIDER fails to return the funds it was overpaid, PROVIDER will be subject to collection efforts and fraud restitution.
- 45. Head Start Agencies. If PROVIDER is a Head Start Agency, PROVIDER understands that, in accordance with federal law, PROVIDER's Head Start programs must be "in addition to, and not in substitution for, comparable services previously provided without Federal assistance." (42 U.S.C., s. 9835(c))

46. Title 20 Schools. If PROVIDER receives federal funds under Title 20, United States Code, ss. 6311-6322, PROVIDER understands that, in accordance with federal law, PROVIDER may use "Federal funds to supplement, [but] not [to] supplant non-Federal funds." (20 U.S.C., s. 6314(a)(3)(B))

#### VIII. PROVISIONS FOR PROVIDER PROBATION

- 47. Readiness Rates. PROVIDER understands that, in accordance with s. 1002.69(5), F.S., the Office of Early Learning will annually issue kindergarten readiness rates to each PROVIDER. PROVIDER understands that if it, or any of its providers listed in Exhibit 1, receives a kindergarten readiness rate which falls below the minimum readiness rate established by the Office of Early Learning, in accordance with s. 1002.67(4)(c)1., F.S., PROVIDER or any of its PROVIDERS listed in Exhibit 1 will be placed on probation and must submit an improvement plan and/or annual progress report for approval to either the school district or COALITION in accordance with rules adopted by the Office of Early Learning or be removed from eligibility to offer the program type for five (5) years. In the event that PROVIDER fails to meet the minimum readiness rate for a program type (school-year or summer) three consecutive times, in accordance with s. 1002.67(4)(c)3, F.S., PROVIDER will be removed from eligibility to offer the program type for five (5) years unless PROVIDER is granted a good cause exemption by the Office of Early Learning. If a PROVIDER is removed from summer eligibility, then this contract is considered void for that PROVIDER's summer program type of the program year.
- 48. Probation. PROVIDER understands that in accordance with s. 1002.67(4)(c)2, F.S., PROVIDER on probation must continue the corrective actions in its improvement plan, including the use of an approved curriculum or a staff development plan, until PROVIDER meets the readiness rate. Failure to do so will result in the termination of PROVIDER's contract and the PROVIDER losing eligibility to deliver the VPK Program for five (5) years.

#### IX. FINANCIAL CONSEQUENCES

49. Financial Consequences. As a result of PROVIDER's failure to provide the minimum level of services required by this contract, COALTION shall temporarily withhold reimbursement, disallow all or part of services not in compliance with the terms of this contract, or terminate the contract.

#### X. NONDISCRIMINATION

50. Discrimination Prohibited. PROVIDER agrees to comply with the antidiscrimination requirements of 42 U.S.C. s. 2000d, regardless of whether PROVIDER receives federal financial assistance. PROVIDER agrees not to discriminate against a parent or child, including the refusal to admit a child for enrollment in the VPK Program, in violation of the antidiscrimination requirements.

#### XI. TERMINATION AND NONCOMPLIANCE

51. Noncompliance Determination and Corrective Action Notice. If COALITION determines PROVIDER has failed to comply with the provisions governing the VPK Program as described in paragraph 5. or the requirements of this Contract, and COALITION concludes that corrective action will resolve the failure to comply, COALITION must notify PROVIDER in writing. ("Corrective action" means implementation of specific action(s) designed to correct the failure to

meet a specific requirement.) The notice must identify the specific requirement(s) which PROVIDER failed to meet and describe how PROVIDER failed to meet each requirement. In addition, the notice must provide a detailed description of any required corrective action and set a deadline for completion of the corrective action. Finally, the notice must state that PROVIDER may request a review of the determination as described in paragraph 58. Upon determining that the PROVIDER has completed the corrective action, the COALITION shall notify the PROVIDER in writing.

#### 52. Termination for Cause.

- a. Basis of Termination for Cause. PROVIDER agrees that COALITION has the right to terminate this Contract for cause at any time. The following are grounds for termination for cause: (a) Action, or lack of action, which threatens the health, safety or welfare of children; (b) The material failure to comply with the terms of this Contract, including failure to implement corrective action; (c) The refusal to accept any notice described under this Contract which COALITION is required to send to PROVIDER; or (d) Reasonable or probable cause for COALITION to suspect that fraud has been committed by PROVIDER as described in paragraph 57.
- b. Notice of Termination for Cause. In order to terminate PROVIDER for cause, COALITION must send a written notice of termination for cause to PROVIDER. Such notice must be sent, with proof of delivery, at least five (5) business days before termination. The notice must state the date of, and the specific basis for, termination. Finally, the notice must state that PROVIDER may request a review of the determination as described in paragraph 58. Notwithstanding PROVIDER's refusal of delivery of the notice, this Contract shall be terminated on the date identified in the notice. COALITION shall document any refusal of delivery.
- 53. Emergency Termination, COALITION must immediately terminate this Contract on an emergency basis upon a notification by the Department of Children and Families (DCF) or local licensing agency that actions or inactions of a PROVIDER pose an immediate and serious danger to the health, safety, or welfare of children. A termination of this Contract on an emergency basis is accomplished by the COALITION sending PROVIDER written notice of emergency termination at least twenty-four hours prior to termination. The written notice must specifically state the basis of COALITION's emergency termination. Finally, the notice must state that PROVIDER may request a review of the determination as described in paragraph 58.
- 54. Revocation of Eligibility. In accordance with s. 1002.67(4)(b), F.S., if PROVIDER's Contract is terminated under paragraph 52 or 53, COALITION may revoke PROVIDER's eligibility to deliver the VPK Program for a period of five (5) years. In determining whether to revoke PROVIDER'S eligibility, the COALITION shall consider the following factors: the severity of the PROVIDER'S actions leading to the termination of the contract, the health, safety and welfare of children enrolled at the PROVIDER, the financial impact of the PROVIDER'S actions, the impact that the revocation would have upon the local community, consistency with COALITION'S actions against other PROVIDERS for similar violations of the Contract or program requirements, the length of time that PROVIDER provided services under the contract with the COALITION, and whether the PROVIDER had previously violated the terms of this Contract and prior contracts with the COALITION. COALITION shall provide notice of its intent to revoke PROVIDER'S eligibility at the same time that it provides written notice of intent to terminate the contract to PROVIDER.

- 55. Termination of Contract by Provider. PROVIDER and COALITION may agree to terminate this Contract by mutual consent or PROVIDER may unilaterally terminate this Contract at will. Written notice of termination must be given and alternative arrangements for uninterrupted services shall be made at least thirty (30) calendar days before the termination date for children served under this Contract. If sufficient notice of termination is not provided, COALITION may refuse to issue the final reimbursement payment to PROVIDER.
- 56. Legislative Appropriation. Any obligation for payment under this Contract is contingent upon an appropriation by the Florida Legislature. If funds required to finance this Contract are unavailable, COALITION shall terminate this Contract after providing written notice, with proof of delivery, at least twenty-four (24) hours before termination of this Contract. In the event of termination of this Contract under this paragraph, PROVIDER shall be paid for the documented VPK hours completed prior to termination of this Contract.

#### 57. Fraud.

- a. Anti-Fraud Plan. COALITION shall provide the PROVIDER with a copy of its anti-fraud plan established by COALTION in accordance with s. 1002.91, F.S. PROVIDER agrees to comply with such anti-fraud plan.
- b. Suspension for Suspected Fraud. In accordance with s. 1002.91(4), F.S., COALITION may suspend or terminate PROVIDER from participation in the VPK Program when it has reasonable cause to believe that PROVIDER has committed fraud. PROVIDER may request a review of COALITION's determination to suspend PROVIDER as described in paragraph 58. If suspended, PROVIDER shall remain suspended until the completion of any investigation by the Office of Early Learning, the Department of Financial Services, or any other state or federal agency, and any subsequent prosecution or other legal proceeding.
- c. Termination for Fraud. In accordance with s. 1002.91(5), F.S., if PROVIDER, or an owner, officer, or board director thereof, is convicted of, found guilty of, or pleads guilty or nolo contendere to, regardless of adjudication, public assistance fraud pursuant to s. 414.39, F.S., or is acting as the beneficial owner for someone who has been convicted of, found guilty of, or pleads guilty or nolo contendere to, regardless of adjudication, public assistance fraud pursuant to s. 414.39, F.S., the COALITION shall refrain from contracting with, or using the services of, PROVIDER for a period of 5 years. In addition, COALITION shall refrain from contracting with, or using the services of, any provider that shares an officer or director with a provider that is convicted of, found guilty of, or pleads guilty or nolo contendere to, regardless of adjudication, public assistance fraud pursuant to s. 414.39, F.S. for a period of five (5) years.
- d. Termination for National Disqualification. In accordance with s. 1002.91(7), F.S., if PROVIDER is placed on the United States Department of Agriculture National Disqualified List, COALITION must terminate this Contract for cause. In addition, if PROVIDER shares an officer or board director with a provider that is on the United States Department of Agriculture National Disqualified List, COALITION must terminate this Contract for cause.
- 58. Due Process Procedures. PROVIDER may request a review of determinations made by COALITION under this Contract. Reviews will be conducted in accordance with Exhibit 2, Due Process Procedures. While a request for a review is being examined, PROVIDER is not required to implement corrective action. In accordance with s. 1002.75(1), PROVIDER may not offer any

- VPK Program services while a request for a review regarding termination of PROVIDER's VPK Statewide Contract is being examined.
- 59. Severability of Provider Location. If PROVIDER has executed this Contract on behalf of multiple locations and one or more of the locations is terminated pursuant to Section XI of this Contract, then in lieu of re-executing a new contract for the remaining locations, COALITION may modify Exhibit I to indicate which location(s) previously part of this Contract has been removed by striking through the location(s), initialing and dating in the "official use only" column. COALITION shall provide a copy of Exhibit I showing any stricken locations to PROVIDER. This Contract will remain in force and effect as to all locations in Exhibit I which are not stricken.
- 60. Litigation and Venue. In the event that PROVIDER believes that this Contract has been inappropriately terminated, or in the event of a breach of this Contract, any available remedies may be pursued in a court of competent jurisdiction. COALITION and PROVIDER agree that any litigation related to this Contract which is brought by COALITION or PROVIDER will be brought in a county within COALITION's geographical service area.

#### XII. NOTIFICATION

- 61. Information Change Notification. PROVIDER agrees that it will comply with each of the following notification requirements:
  - Providing notice of class transfers of children at the same provider location within fourteen (14) calendar days;
  - Providing notice of changes to information provided on Forms OEL-VPK 10, OEL-VPK 11A, and OEL-VPK 11B within fourteen (14) calendar days after the information changes;
  - Submitting written documentation demonstrating temporary closure by the close of business on the first day that a closing occurs and submitting written documentation demonstrating subsequent reopening within two (2) business days after reopening;
  - Providing notice and documentation specifying reasons for dismissal of students within fourteen (14) calendar days;
- 62. CCR&R Participation. PROVIDER agrees to provide program and business information annually for inclusion in the Child Care Resource and Referral (CCR&R) Network and is responsible for ensuring that COALITION has up-to-date business and contact (including emergency contact) information.
- 63. Unusual Incident Notification. PROVIDER agrees to report unusual incidents to COALITION by no later than the close of business on the next business day of the unusual incident and to submit a written report to COALITION within three (3) business days from the date of the incident. For licensed providers, sending a copy of the incident report submitted for DCF to COALITION shall constitute compliance with this paragraph. An unusual incident is any significant event involving the health and safety of children under PROVIDER's care. Examples of unusual incidents include: accusations of abuse or neglect against PROVIDER or PROVIDER's staff; the injury of a child which requires professional medical attention at PROVIDER's site or written notification from the child's parent that the child received professional medical attention; and when PROVIDER receives notice of litigation where PROVIDER is a named party or defendant that relates to PROVIDER's operation of VPK services.

- 64. Notification of Disqualification or Public Assistance Fraud.
  - a. PROVIDER shall notify COALITION within five (5) calendar days if PROVIDER is placed on the United States Department of Agriculture National Disqualified List, or if PROVIDER shares an officer or board director with a provider that is on the United States Department of Agriculture National Disqualified List.
  - b. PROVIDER shall notify COALITION within five (5) calendar days if PROVIDER, or an owner, officer, or board director thereof, is convicted of, found guilty of, or pleads guilty or nolo contendere to, regardless of adjudication, public assistance fraud pursuant to s. 414.39, F.S., or is acting as the beneficial owner for someone who has been convicted of, found guilty of, or pleads guilty or nolo contendere to, regardless of adjudication, public assistance fraud pursuant to s. 414.39, F.S.

#### XII. INDEMNIFICATION

65. Indemnification. PROVIDER shall be fully liable for and indemnify, defend and hold harmless COALITION, Office of Early Learning and all of their officers, directors, agents, contractors, subcontractors and employees from and against any and all third-party claims, suits, actions, damages, judgments and costs that arise whether in law or in equity, from any of the PROVIDER's agents, subcontractors or employees' acts, actions, neglect or omission during the performance or operations under this Contract or any subsequent modification thereof. This includes attorney's fees and costs. This indemnification holds whether liability is direct or indirect and whether damage is to any person or real or personal tangible or intangible property. If PROVIDER is a state agency, public school or school district, this paragraph is limited to the extent required by s. 768.28, F.S.

#### XIV. SEVERABILITY

 Severability. If any provision of this Contract is held to be unenforceable by a court of competent jurisdiction, the remaining terms and conditions remain in full force and effect.

#### XV. NO AMENDMENTS

67. No Amendments. No attachments, amendments, or supplements to this Contract are authorized or permitted, except those specifically incorporated by reference in this form, including Exhibit 1, Provider Location List; Exhibit 2, Due Process Procedures; and Form OEL-VPK 20PP or Form OEL-VPK 20PS, as described in paragraph 7.

#### XV. EXECUTION OF CONTRACT

In accordance with ss. 1002.55(3)(i), 1002.61(3)(b), and 1002.63(3)(b), F.S., PROVIDER has caused this Contract to be executed as of the date set forth in Paragraph 1. By signing below, PROVIDER hereby certifies that PROVIDER has read and understood this Contract. PROVIDER certifies that all information provided is true and correct and agrees that noncompliance with the requirements of the VPK Program, which include the requirements of this Contract, and all Exhibits and authorized attachments, shall result in corrective action, withholding of funds, or termination of this Contract at the discretion of COALITION, in accordance with Section XI.

Warranty of Authority. Each person signing this contract warrants that he or she is dually authorized to do so and to bind the respective party to the contract. Signature of President/Vice President/ **Print Name** Sccretary/Officer/Owner/Principal/or Other Authorized Representative By-Electronic Signature Title Date Provider's Additional Signatory (If required by **Print Name** the Provider) By Electronic Signature Title COALITION has caused this Contract to be executed as of the date set forth in Paragraph 1. Sky Beard Signature of Authorized Coalition Representative Print Name By Electronic Signature **Executive Director** Title

#### Exhibit 1: Provider Location List

Provider Name:	Odyssey Charter School, Inc. DBA Montessori Village Green
If PROVIDER i Applicable" in t ☑ Not Applical	

If PROVIDER is a school district executing a single Contract on behalf of multiple public school Voluntary Prekindergarten Education Program (VPK) providers, enter each name and physical location in the table below. If PROVIDER is executing a single Contract on behalf of multiple private VPK sites within COALITION's service area, enter each name and physical location in the table below. If PROVIDER is using a different curriculum or curricula at various sites, enter the name of the curriculum or curricula used at each site. If additional locations are needed, additional pages may be added if those pages conform to the formatting below.

If COALITION determines a physical location to be ineligible to offer the VPK Program, COALITION will strike through the name and location in the table below and initial and date in the column titled "Official Use Only" and send a copy of this Exhibit to PROVIDER.

Location Number	Location Name	Physical Address	School year/Summer	Employer IDNumber (EIN)	Official Use Only
1.			SchYear Summer		
2.			SchYear Summer		
3,			SchYear Summer		
4.			SchYear Summer		
5.			SchYear Summer		
6.			SchYear Summer		
7.			SchYear Summer		
8.			SchYear Summer		
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44.		Summer	
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32.		SchYear Summer	10
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#### Exhibit 2: Due Process Procedures

Provider Name: Odyssey Charter School, Inc. DBA Montessori Village Green

- 1. Purpose of Exhibit. Early Learning Coalitions are responsible for the local implementation of early learning programs funded with state and federal funds, such as the School Readiness Program and Voluntary Prekindergarten Education Program. Providers of such early learning programs may request a review of determinations made by an Early Learning Coalition in accordance with the due process procedures described below.
- 2. Request for Review Hearing. If a provider disputes any action taken by the Coalition pursuant to the terms of the Statewide Voluntary Prekindergarten Provider Contract, the provider may request a review hearing in writing by sending it to the contact person listed in the Coalition's action. A review hearing is a "meeting" for the purposes of the Sunshine Law which is subject to public notice. During a review hearing, the provider will have a reasonable opportunity to address Coalition staff-persons or sub-contractor staff regarding the Coalition's action and to present supporting evidence before a Review Hearing Committee. Provider may have an attorney present at the review hearing to represent or advise the provider.
  - a. Content of Request for Review Hearing. The request for review hearing must state: the name and contact information of an individual authorized to provide information and binding responses on behalf of provider; the specific action by the Coalition that the provider disputes, the specific reasons for the provider's belief; and whether the provider will be represented by an attorney or another individual during the review hearing.
  - b. Request Time. The provider's request for a review hearing must be submitted in writing to the Coalition within five (5) business days of receipt of notice of the determination which the provider believes to be incorrect.
  - c. Supporting Documentation. The provider must send copies of any written documentation supporting the claims of the provider. Examples of relevant documentation may include, but are not limited to, attendance documentation, notarized attestations from parents, documentation from licensing or accrediting bodies, documents demonstrating dates of information submission, and a proposed corrective action plan.
- Implementation of Review. If the Coalition receives a request for review hearing from the provider, the Coalition must address the request by taking the following steps.
  - a. Assignment of Review Hearing Committee. Within three (3) business days of receipt of a request for review hearing, the. The Coalition must assign a Review Hearing Committee to complete the review. The Review Hearing Committee must be composed of at least three but no more than five members of the Coalition Board. The Chair of the ELC shall appoint the Review Hearing Committee and shall name the chair of the committee. Three of the members must be a mandatory member as set forth in section 1002.83(4) with at least one provider representative member.
  - b. Response to Request for Review Hearing. Within five (5) business days of receipt of the request for review hearing, the Coalition must respond to the provider in writing, return receipt requested. The notice must include at least three (3) proposed dates and times for the review hearing which must be within forty-five (45) days of the date of

receipt of the request for review hearing. The notice must also state that the review hearing may be conducted in person at a location designated by the Coalition or via any method of telecommunications, as long as the public is given reasonable access to observe and, when appropriate, participate. Finally, the notice must state whether or not all of the Coalition staff persons or sub-contractor staff whom the provider wishes to have present during the hearing will be made available. If any individual who the provider requested to have present is not available, the Coalition must make available an individual who is qualified to address the subjects the provider wished the individual to address.

- c. Date and Location Selection. Within five (5) business days of receipt of the response to a request for review hearing, the provider must inform the Coalition of the date and time which it selects for the review hearing and whether the provider will attend the meeting in person or via a method of telecommunication. Within five (5) business days of receipt of the response to a request for review hearing, if the provider is unable to attend any of the proposed dates and times for the review hearing, the provider must submit written notice which states the specific reasons that provider is unable to attend and must contact the Coalition to select a mutually agreed upon date for the review hearing. If the provider does not inform the Coalition of the date and time within the required time period, then the process is considered complete and the request is denied.
- d. Conducting the Review Hearing. The Review Hearing Committee shall assess the claim(s) the provider made in its request for review by examining all information and documentation submitted by the provider. The provider must be given a reasonable opportunity to question Coalition staff-persons or sub-contractor staff regarding the determinations of the Coalition and to present evidence before the Review Hearing Committee. The Coalition will also be provided a reasonable opportunity to submit evidence to rebut any claims made by the provider.
- e. Notice of Review Hearing Conclusion. Following completion of the presentation by the provider and the Coalition, the Review Hearing Committee will vote regarding each of the provider's claims. The Review Hearing Committee must also appoint a Review Hearing Committee member or a Coalition staff person to prepare a written notice of the review hearing conclusion. (If the notice is developed by a Coalition staff person, the notice must be reviewed by the Review Hearing Committee in a subsequent public meeting and approved before being sent to the provider.) The written notice must state the outcome of the Review Hearing Committee's vote regarding each of the provider's claims. In addition, the notice must specifically state the reasons supporting the Review Hearing Committee's conclusions. Finally, if the majority of the Review Hearing Committee determines:
  - i. That no part of the determination made by the Coalition was correct, the notice must state provider is not required to take further action.
  - ii. That any part of the determination made by the Coalition is correct, the notice must identify the portion(s) determined to be correct. As applicable, the notice must also state:
    - A. If corrective action is necessary, that the provider must take corrective action in regard to the part(s) which the Review Hearing Committee determines to be correct; and the revised deadlines for completion of the corrective action(s);

В.	If the provider's eligibility Education Program will b	y to offer the Voluntary Pro e terminated, the date of te	rmination.
The decision of the Review	w Hearing Committee is fi	nal.	
		8	



#### STATE OF FLORIDA STATEWIDE VOLUNTARY PREKINDERGARTEN PROVIDER CONTRACT PRIVATE PROVIDER ATTACHMENT FORM OEL-VPK 20PP

#### L PARTIES AND TERMS OF CONTRACT ATTACHMENT

27	day of July	, 20_16	, by and between the Early Learning
Coalition o	f Breverd County, Inc.	500 H	(herein referred to as
	ON"), and Coyssey Charter Sch		6 Green (herein referred to as
	ER"), with its principal off or, SE Palm Bay, FL 32909	nces located at	
1000 Tryoning	Dr. OL - am Cay, FL SESUS		
types ident		lorida Statutes, (F.S.).	PROVIDER must be one of the provider. This form is designed for use by private VIDER type:
⊠ A child	care facility licensed unde	er s. 402.305, F.S.	
☐ A famil	y day care home licensed	under s. 402.313, F.S.	
A large	family child care home lic	censed under s. 402.31	31, F.S.
Gold Seal (			3025(2), F.S., that also either holds a curren or accredited by an accrediting association
a current G		ignation under s. 402.2	under s. 402.316, F.S., that also either holds 81 F.S., or accredited by an accrediting

#### 1

- 3. Additional Provisions. PROVIDER understands that the following provisions of this Attachment are required in addition to those in the Contract to fulfill its obligation to offer the VPK program, and that COALITION will monitor PROVIDER to ensure the conditions of offering the VPK program are met. Failure on the part of PROVIDER to comply with these provisions may result in the termination of this Contract by COALITION and PROVIDER's ineligibility to offer the VPK program for five (5) years.
- 4. VPK Director. At each VPK site, PROVIDER agrees that it has a prekindergarten director, for the majority of hours in which VPK instructional hours are being delivered, as required by s. 1002.57, F.S., who has one of the following credentials:
  - a. A child care facility director credential approved by the DCF under s. 402.305(2)(f), F.S., if the child care facility director credential was issued before December 31, 2006; or
  - b. A VPK director credential approved by the Office of Early Learning under s. 1002.57, F.S., if the child care facility director credential is issued after December 31, 2006.

5. Coalition Access. PROVIDER must permit COALITION, COALITION's representative or agent, or the Office of Early Learning, at any reasonable time, to enter PROVIDER's VPK program site(s) to verify PROVIDER's compliance with the requirements of the VPK program. This paragraph does not convey authority to COALITION, COALITION's representative or agent, or the Office of Early Learning to enforce licensing requirements established by the DCF, accreditation requirements established by PROVIDER's accrediting organization, or impose any requirement beyond the requirements of statute, rule, and this Contract, as applicable.

#### III. INSURANCE REQUIREMENTS

- 6. Liability Insurance. If PROVIDER is not a state agency or a subdivision thereof, it certifies that it has and maintains a general liability insurance policy that must provide for a minimum of \$100,000 of general liability insurance coverage per occurrence and a minimum of \$300,000 general aggregate coverage, unless the Office of Early Learning has authorized a lower limit, as per s. 1002.55(3)(j), F.S. PROVIDER must name COALITION as a certificate holder and as an additional insured
- 7. Notification of liability coverage changes. PROVIDER agrees that it will provide notice to COALITION within 10 calendar days of cancellation or changes to general liability coverage required in this Contract in accordance with s. 1002.55(3)(j), F.S. The general liability insurance must remain in full force and effect for the entire period PROVIDER is contracted with COALITION.
- Workers' Compensation and Unemployment Compensation. In accordance with s. 1002.55(3)(k), F.S., PROVIDER agrees to obtain and maintain any required workers' compensation insurance under Chapter 440, F.S., and any required reemployment assistance or unemployment compensation coverage under Chapter 443, F.S.
- State Agencies and Subdivisions. In accordance with section 1002.55(3)(1), F.S., if PROVIDER is a
  state agency or a subdivision thereof, as defined in s. 768.28(2), PROVIDER agrees to notify the
  coalition of any additional liability coverage maintained by the provider in addition to that otherwise
  established under s. 768.28, F.S.



Business

#### MEMORANDUM

TO: Odyssey Charter School, Inc. Board of Directors

FROM: Beth Crist, Green Apple School Management

REQUESTING SCHOOL: Oasis Preparatory Academy

DATE: August 29, 2016

RE: Monthly Financial Reports

As prescribed in Florida Statute, 1002.33, charter schools are required to provide monthly financial statements to the sponsor. These reports are provided to the Orange County School District on a monthly basis. Financial reports must have board approval and are accordingly submitted to the governing body of Oasis Preparatory Academy for approval.

#### FISCAL IMPACT

None

#### RECOMMENDATION

Motion to approve the May and June 2016 Monthly Financial Reports for Oasis Preparatory Academy.

Attachments: 1) 2015-2016 May Financial Report

2) 2015-2016 June Financial Report

	Oasis Prepara	tory Acad Orange ( alance S Mar	Oasis Preparatory Academy with MSID Number 0192 Orange County, Florida Balance Sheet (Unaudited) May 31, 2016	Numb )	ver 0192				A A	AUG 2 9 201 ocs, inc.	AUG 2 9 2016 ocs, inc.
ASSETS	Accounts	8	General Fund	Spec	Special Revenue Fund	Det	Debt Service	Capita	Capital Outlay	ဖိ	Total Governmental Funds
Cash and cash equivalents Investments Grant receivables Other current assets Deposits Due from other funds Other long-term assets	1110 1160 1130 12XX 1210 1140	ь	132,355.00 2,290.10 4,000.00 21,369.21	w	12,928.96	<del>⇔</del>	Ř	69	£	w	145,283.96 8,440.25 2,290.10 4,000.00 21,369.21
Total Assets LIABILITIES AND FUND BALANCE		69	160,014.31	w w	21,369.21	₩		€		S	181,383.52
Liabilities Accounts payable Salaries, benefits, and payroll taxes payable Deferred revenue Notes/bonds payable Lease payable Other liabilities	2120 2110, 2170, 2330 2410 2180, 2250, 2310, 2320 2315 21XX, 22XX, 23XX	w	31,748.58 35,994.75	S	21,369.21	<del>6</del>		<del>19</del>	9)	W	53,117.79
Total Liabilities			67,743.33		21,369.21		9		3		89,112.54
Fund Balance Nonspendable Restricted Committed Assigned Unassigned	2710 2720 2730 2740 2750		6,290.10		•				e.		6,290.10
Total Fund Balance			92,270.98								92,270.98
TOTAL LIABILITIES AND FUND BALANCE		€9	160,014.31	S	21,369.21	₩.		€9		S	181,383.52

FTE Projected FTE Actual

Pupil transportation services
Coeration of plant
Maintenance of plant
Administrative lechnology services
Community services Federal direct Federal through state and local STATE SOURCES FEFP Local capital improvement tax Other local revenue Instructional support services Capital outlay
Class size reduction
School recognition
Other state revenue
LOCAL SOURCES Facilities and acquisition FEDERAL SOURCES School administration Current Expenditures Central services Fiscal services Food services Total Revenues Debt service Interest Instruction Expanditures

Excess (Deficiency) of Revenues Over Expenditures

Total Expenditures

Other Financing Sources (Uses) Loan proceeds Transfers out

3600

Total Other Financing Sources (Uses)

Net Change in Fund Balances Fund balances, beginning Adjustments to beginning fund balance Fund Balances, Beginning as Restated

Fund Balances, Ending

Oasis Preparatory Academy with MSID Number 0192
Crange County, Florids
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month Ended and For the Year To Date Ending
May 31, 2016

111% Percent of Projected

178.13

Account

3310 3397 3365 3361 33XX

3430 3453 3453 3453

120.6557.47   1,025.259.57   1,078.307 00   177%   47.50   1,046.84   420.105.27   1,050.000   1,132.27 00   1,1			General Fund	pun-			Special	Special Revenue	
1586 557 47   1,022,373.17   1,076,307 00   1101%   999.34   419,154.61   370,000.00   130,666.47   1,022,373.17   1,076,307 00   177%   47.50   999.34   419,154.61   370,000.00   130,666.43   1,127,529.76   1,113,227.00   1107%   1,046.84   420,105.31   382,600.00   1,273,243   2,500.00   1,127,52   2,500.00   2,50	ž	onth/ Quarter	VTD Actual	Bootest Budge	% of YTD Actual to	Month/ Quarter	T. C.		% of YTD Actual to
128.857.47   1.022.373.17   1.076,307 00   1101%   998.34   \$ 419,154.81   \$ 376,600.00     1.006.547   1.022.373.17   1.076,307 00   177%   47.50   990.34   47.50   990.30     1.006.547   1.113,227.00   1107%   1.046.84   420,105.31   392,800.00     1.027.34   2.022.44   2.020.00   1.02%   1.02%   4.233.93   1.25,240.00     1.027.34   2.02.24.20   2.500.00   1.02%   1.02%   4.233.93   1.25,240.00     1.027.34   2.022.44   2.020.00   2.02%   1.02%   4.233.93   1.25,240.00     1.027.34   2.022.00   2.000.00   0.07%   1.02%   4.233.93   1.25,240.00     1.027.34   2.022.00   2.000.00   0.07%   1.02%   4.233.93   1.000.00     1.027.30   3.000.00   2.000.00   0.07%   1.02%   4.000.00     1.000.00   1.000.00   1.000.00   0.000.00   0.000.00     1.000.00   1.000.00   1.000.00   0.000.00   0.000.00   0.000.00		FORM	TID ACMAI	Aumusi Dudget	Annual Budget	Actual	Y ID Actual	Annual Budget	Annual Budget
1508.664.7 1,127.529.76 1,113.227.00 101% 47.50 850.50 6,000.00 130.6664.3 1,127.529.76 1,113.227.00 1101% 1,046.84 4.20,105.31 392,600.00 130.6664.3 1,127.529.76 1,113.227.00 1101% 1,046.84 4.20,105.31 392,600.00 130.6664.3 1,127.529.76 1,113.227.00 1101% 1,046.84 4.20,105.31 392,600.00 132.21,23.23 23.234.20 2.500.00 121% 2.500.00 121% 2.500.00 121% 2.500.00 121% 2.500.00 122% 4.233.93 125.240.00 2.21,227.24 2.244.161.90 2.98,305.00 82% 4.233.93 125.240.00 2.21,227.24 2.233.93 125.240.00 2.21,227.24 2.244.161.90 2.500.00 9% 10.7% 10.966.73 125.066.73 125.060.00 121,20.64.0 10.7% 10.966.73 125.060.00 121,20.64.0 10.7% 10.966.73 144.20.20 2.200.00 9% 12.500.00 10.00.00 9% 146.25.27 125.00.60 10.00.00 9% 146.25.27 125.00.60 10.00.00 9% 146.25.27 125.00.60 121,20.64.0 121,20.64	49	*			*			co.	% %TT
1,808.56  1,808.56  28,538.67  1,127,529.76  1,127,529.77  1,127,529.76  1,127,529.77  1,127,529.78  1,127,529  1,127,529  1,127,529  1,127,529  1,127,529  1,127,529  1,1		128,857.47	1,082,373,17	1,076,307.00	101%				
1,506.56 43 1,127.528.76 1,113,227.00 177% 47.50 56.29 6,000.00 130,666.43 1,127.528.76 1,113,227.00 101% 1,046.84 420,105.31 332,500.00 130,666.43 1,127.528.76 1,113,227.00 112% 1,046.84 420,105.31 332,500.00 1,037.25 21,327.25 244,161.90 288,305.00 127% 1,026.73		99	16,616.92						
1,500,666 43 1,127,529,76 1,113,227,00 1101% 1,046,84 420,105,31 392,600,00 1130,686 43 1,127,529,76 1,113,227,00 1101% 1,046,84 420,105,31 392,600,00 6,375,10 28,284,20 2,500,00 1129% 170,866,73 126,096,70 128,240,00 1129% 1,527,40,00 1129% 1,52		×							
1506.66 43   1,127.529.76   1,113.227.00   101%   1,046.84   420,105.31   382,600.00   121%   1,046.84   420,105.31   382,600.00   1,127.529.76   1,113.227.00   1112%   1,046.84   420,105.31   382,600.00   1,228,214   20,200.00   1122%   10,866.73   128,096.74   117,600.00   1,222.29   2,500.00   108%   1,222.29   2,500.00   108%   1,126.2214   20,200.00   108%   1,126.2214   20,200.00   1,267.30   1,127.30   1,1		E	X						
130,686.43   1,127,529,76   1,113,227,00   101%   1,048,84   420,106,31   382,600,00   121%   1,048,84   420,106,31   382,600,00   1,12%   1,048,84   420,106,31   382,600,00   1,12%   1,02		1,808.96	28,539.67	36,920,00	877	47.50	950.50	8,000.00	16%
79,704.25         651,960.96         640,260.00         121%         231,348.55         99,760.00           21,327.25         244,161.30         298,305.00         62%         10,866.73         129,096.74         175,240,00           21,327.25         244,161.30         298,305.00         62%         10,866.73         129,096.74         117,600.00           38,637.50         21,624.24         20,200.00         62%         10,866.73         129,096.74         117,600.00           4,982.98         3,604.70         2,500.00         261%         40,000.00         40,000.00           1551.967.08         1,171.849.51         1,099,825.00         107%         10,866.73         43,4730.58         382,600.00           (21,300.65)         (44,319.75)         13,402.00         -331%         (9,819.89)         14,625.27         40,000.00           (156,819.89)         (14,625.27)         21,600.00         9,819.89         14,625.27         273,391.52         51,216.00         57,449.84         89%         57,449.84         89%         5         5         5           273,391.52         51,216.00         57,449.84         89%         5         5         5         5		130,666.43	1,127,529,76		101%	1,046.84	420,105.31	382,600.00	110%
21,327,25         244,161,90         298,505.00         62%         4,233,93           1,527,50         12,622,14         20,200.00         62%         10,866,73         129,096,74         117,600.00           38,637,50         216,482,45         201,060.00         108%         40,000.00         40,000.00           4,882,98         8,604,70         35,000.00         9%         40,000.00         40,000.00           151,987,08         1,171,849,51         1,099,825,00         107%         10,866,73         434,730,58         382,600.00           (21,300,65)         (44,318,75)         13,402,00         -331%         (9,819,89)         (14,625,27)         -           (159,819,89)         (14,625,27)         36,819,89         14,625,27         -         -           (159,819,89)         (14,625,27)         8,819,89         14,625,27         -           (159,819,89)         41,044,884         89%         -         -         -           273,391,52         51,216,00         57,449,84         89%         -         -         -           273,391,52         51,216,00         57,449,84         130%         -         -         -           273,391,52         51,216,00         57,449,84		79,704.25 5,375,10	851,950,96 28,294,20			1970	231,348.56	×=	998
1,527.50 12,822.14 20,200.00 62% 10,866.73 129,096.74 117,600.00 1168% 13,200.00 1168% 13,200.00 1168% 13,200.00 9% 10,966.73 12,800.00 9% 10,966.73 13,228.00 9% 10,966.73 13,402.00 9% 10,966.73 13,402.00 13,402.00 306.% 13,402.00 306.% 13,402.00 306.% 113,402.00 306.% 13,402.00 306.% 13,402.00 306.% 13,402.00 306.% 13,402.00 57,449.84 89% 13,203.85 51,216.00 57,449.84 89% 130.% \$ \$2,270.38 \$ 70,851.84 130.% \$ \$ \$2,270.38 \$ 70,851.84 130.% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		21,327.25	244.161.90		82%	92	4,233.93	SK.	
38.637.50		1,527.50	12,622,14	20,200.00	62%	10,866.73	129,096.74	117,600.00	110%
38,637.50         216,482.45         201,060.00         108%         40,000.00           4,982.98         8,604.7D         2,500.00         9%         40,000.00           151,967.08         1,171,849.51         1,099,825.00         107%         10,986.73         434,730.58         382,600.00           (21,300.65)         (44,319.75)         13,402.00         -331%         (9,819.89)         (14,625.27)         -331%         (9,819.89)         14,625.27           (19,819.89)         (14,625.27)         -306.00         306%         9,819.89         14,625.27			ï						
4,982.98         8,604.70         35,000.00         9%         10,966.73         434,730.58         382,600.00           (21,967.08         1,171,849.51         1,099,825.00         107%         10,966.73         434,730.58         382,600.00           (21,300.65)         (44,318.75)         13,402.00         -331%         (9,819.89)         (14,625.27)         -           (150,000.00)         100,000.00         9,819.89         14,625.27         -         -           (169,619.89)         85,374.73         -         9,819.89         14,625.27         -           (181,120.54)         41,054.98         13,449.84         89%         -         -         -           273,391.52         51,216.00         57,449.84         89%         -         -         -           92,270.98         \$ 92,270.98         70,851.84         130%         \$         \$         \$		38,637.50 143.50	216,452,45 6,535.16			*	£	40,000.00	%0
(21,300.65)         (171,849,51         1,099,825,00         107%         10,866,73         434,730,58         382,600,00           (21,300.65)         (44,319,75)         13,402,00         -331%         (9,819,89)         (14,625,27)         -           (9,819,89)         (14,625,27)         -         9,819,89         14,625,27         -           (159,819,89)         (14,625,27)         -         9,819,89         14,625,27         -           (159,819,89)         (14,625,27)         -         9,819,89         14,625,27         -           (159,819,89)         (14,625,27)         -         9,819,89         14,625,27         -           (181,120,44)         41,054,88         13,492,00         306%         -         -           273,391,52         51,216,00         57,449,84         89%         -         -           92,270,38         5,2270,38         70,851,84         130%         \$         \$		4,982.98	8,604.7D 3,228.00		9.6				
(21,300.65)         (44,319.75)         13,402.00         -331%         (9,819.89)         (14,625.27)           (150,000.00)         100,000.00         9,819.89         14,625.27           (169,819.89)         (14,625.27)         9,819.89         14,625.27           (169,819.89)         85,374.73         9,819.89         14,625.27           (181,120.54)         41,054.98         13,402.00         306%           273,391.52         51,216.00         57,449.84         69%           92,270.98         \$ 92,270.98         70,851.84         130%         \$		151,967.08	1,171,849,51	1,099,825,00	107%	10,866.73	434,730.58	382,600.00	114%
(150,000,00)         100,000,00         9,819.89         14,625.27           (159,819,89)         (14,625,27)         9,819.89         14,625.27           (159,819,89)         85,374.73         9,819.89         14,625.27           (181,120,84)         41,054.88         13,402.00         306%           273,391.52         51,216.00         57,449.84         89%           273,391.52         51,216.00         57,449.84         89%           92,270.98         \$ 92,270.98         70,851.84         130%         \$ \$		(21,300.65)	(44,319.75)	30	-331%	(9,819.89)	(14,625.27)	5510	
(9,819,89)         (14,625,27)         9,819,89         14,625,27           (169,819,89)         85,374,73         9,819,89         14,625,27           (181,120,34)         41,054,38         13,402,00         306%           273,391,52         51,216,00         57,449,84         89%           273,391,52         51,216,00         57,449,84         89%           92,270,98         \$ 92,270,98         \$ 70,851,84         130%         \$ \$		(150,000,00)	100,000,001			1			
(169,819.89)         85,374.73         9,819.89         14,625.27           (181,120,44)         41,054.88         13,402.00         306%           273,391.52         51,216.00         57,449.84         89%           273,391.52         51,216.00         57,449.84         89%           92,270.89         \$ 92,270.88         70,851.84         130%         \$		(9,819,89)	(14,625.27)			88,918,9	14,623.27	•0	
(181.120.84)         41.054.88         13.402.00         306%         -         -           273,391.52         51.216.00         57,449.84         89%         -         -         -           273,391.52         51.216.00         57,449.84         89%         -         -         -           92,270.89         \$ 92,270.98         \$ 70,851.84         130%         \$ \$         \$         -		(159,819.89)	85,374,73			9,819.89	14,625.27	2	
273,391.52 51,216.00 57,449.84 69%		(181,120.54) 273,391.52				E	*	30	
92,270.99 \$ 92,270.98 \$ 70,851.84 130% \$ - \$ . S -		273,391.52	51.218.00	57,449.84	969				
	40	92,270.98			130%		· ·	s	*

5000 6000 7100 7300 7400 7500 7500 7700 7700 7700 8100 8100 9200

S   S   S   S   S   S   S   S   S   S		Debt Service	92		10	Capit	Capital Outlay			Total Governmental Funds	ental Funds	
\$ 5 5 5 7 18 500.00  128.857.47 1 105.5373.17 1,075.307.00  128.857.47 1 105.5373.17 1,075.307.00  138.857.47 1 105.5373.17 1,075.307.00  138.857.47 1 1568.46 72 1,075.307.00  138.857.47 1 1568.46 72 1,075.307.00  138.857.47 1 1,075.307.00  138.857.47 1 1,075.307.00  138.857.47 1 1,075.307.00  138.857.47 1 1,075.307.00  138.857.47 1 1,075.307.00  138.857.40 1 1,000	Month/ Quarter Actual YTD Actu			% of YTD Actual to Annual Budget	Month/ Quarter Actual	1800		% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
128657 47 1,078,207.00 15867 47 1,078,207.0 1,078,207.00 1587,50 1,547,508.07 1,448,527.00 1587,50 1,547,508.07 1,448,527.00 1587,50 1,547,508.07 1,448,527.00 1588,57 1,50 1,262,514 1,177,50,00 24,525,51 1,50 1,262,51 1,177,50,00 24,525,51 1,50 1,262,51 1,177,50,00 24,525,51 1,50 1,262,51 1,177,50,00 24,525,51 1,50 1,262,51 1,177,50,00 24,525,51 1,50 1,50 1,20 1,177,50,00 24,525,51 1,50 1,20 1,177,50 1,17			N	8				*	999,34			% % 111%
1,1564.46 294-00.7 442-920.00 131713.27 1,1547.034.07 1,445.927.00 131713.27 1,1547.034.07 1,445.927.00 131713.27 1,1547.034.07 1,445.927.00 131713.27 24,1545.034.07 1,445.927.00 1,122.27 24,254.5 24,1560.00 1,122.27 24,1560.0									128,857,47	1,082,373.17	1,076,307.00	101%
1,556 de 29, 460, 177, 173, 17, 173, 1547, 536, 577, 1446, 587, 500, 577, 1466, 587, 500, 577, 577, 577, 577, 577, 577, 57									23 )	16.616.93	4 1	
1,596.46 224,460,17 42,920,00 13,173,27 1,547,535,57 1,446,547,00 2,375,10 93,345,56 1,27740,00 2,375,10 93,345,56 1,27740,00 2,375,10 93,345,56 1,27740,00 2,385,75 0 1,282,14 117,920,00 1,257,89 8,847 0 2,200,00 1,527,90 9 1,452,50 1,452,50 1,527,00 9 1,527,00 1,527,00 9 1,527,00 1,527,00 9 1,527,00 1,527,00 9 1,452,50 1,452									0.0	-	•	
111717127 1545446 259,450.00 111717127 1547,525,077 1,4458,527,00 111717127 1547,525,077 1,4458,527,00 111717127 1547,525,077 1,4458,527,00 111717127 1547,525,077 1,4458,277,00 111717127 1547,527,077,00 111717127 1547,527,00 111717127 1547,527,00 111717127 1547,527,00 111717127 1547,527,00 111717127 1547,527,00 111717127 1547,527,00 111717127 1547,527,00 111717127 1547,527,00 11717127									N.		*	
1586.46   294.40.07   42,920.00   151.713.27   1,456.22.00   1,456.22.00   1,456.22.00   1,457.20   1,456.22.00   1,277.25   248.32.68   127.740.00   1,277.25   248.32.68   1,757.00   1,277.25   248.32.68   249.30.00   1,282.74   1,759.00   1,282.74   1,759.00   1,282.74   1,759.00   1,282.74   1,759.00   1,282.74   1,759.00   1,282.74   1,759.00   1,425.75   1,280.00   1,425.75   1,280.00   1,425.75   1,280.00   1,425.75   1,280.00   1,422.75   1,280.00   1,425.27   1,280.00   1,425.27   1,280.00   1,425.27   1,280.00   1,425.27   1,280.00   1,425.27   1,280.00   1,425.27   1,280.28									**	40	8	
13171327   1,641,036.07   1,446.020.00									1,856.46	29,490,17	42,920.00	98%
79.704.25 883.298.51 640.020.00 21.377.25 248.395.53 289.05.00 11.277.90 12.22.24 20.00 10.000.00 10.000.73 117.50.00 238.577.00 12.00.00 238.577.00 12.00.00 238.577.00 12.00.00 238.577.00 12.00.00 238.577.00 10.00.00 238.577.00 10.00.00 238.577.00 10.00.00 238.577.00 10.00.00 238.577.00 10.00.00 238.577.00 10.00.00 238.577.00 10.00.00 238.577.00 10.00.00 238.577.00 10.00.00 273.341.22 51.26.00 51.716.00 273.341.22 51.26.00 51.716.00 273.341.22 51.26.00 51.716.00 273.341.22 51.26.00 51.716.00 273.341.22 51.26.00 51.716.00 273.341.22 51.26.00 51.716.00 273.341.22 51.26.00 51.716.00 273.341.22 51.26.00 51.716.00		1			•	•	55		131,713,27	1,547,635.07	1,495,827.00	103%
21.227.25 2.46.395.63 289.05.00 1.227.25 2.46.395.63 289.05.00 1.227.25 2.46.395.03 2.00.00 1.227.25 2.46.395.00 1.227.25 2.46.305.00 1.227.25 2.46.395.00 1.227.25 2.46.395.00 1.227.25 2.46.305.00 1.227.25 2.47.25 2.					9	*			79,704.25	883,299.51	640,020.00	
\$ \$257.50 \$ \$26.50.00  10,266.73 \$ \$26.50.00  10,266.73 \$ \$26.00.00  10,266.73 \$ \$26.00.00  10,266.73 \$ \$26.00.00  10,266.73 \$ \$26.00.00  10,266.73 \$ \$26.00.00  10,266.73 \$ \$26.00.00  10,266.73 \$ \$26.00.00  10,266.73 \$ \$26.00.00  10,266.73 \$ \$26.00.00  10,266.73 \$ \$26.00.00  10,266.73 \$ \$26.00.00  10,266.73 \$ \$26.00.00  10,000.00 \$ \$26.00.00									1 1	, , , , , , , , , , , , , , , , , , , ,	00,000,000	
1,527,50 1,262,14 20,200.00 1,0,866,73 (12,0,067,4 117,800.00 1,43,50 2,66,82,45 241,690.00 1,43,50 2,69,80,74 117,800.00 1,43,50 2,89,80 3,226,00 1,422,425.00 1,61,20,30,10 1,00,000.00 1,62,833,81 1,606,80,00 1,422,425.00 1,61,20,30,10 1,00,000.00 1,62,833,81 1,606,80,00 1,422,425.00 1,61,20,30 1,00,000.00 1,61,20,30 1,00,000.00 1,61,20,30 1,00,000.00 1,61,20,30 1,00,000.00 1,61,20,30 1,00,000.00 1,61,20,20 1									21,327,25	248,395,83	286,305.00	83%
38.637.50   216.452.45   241.060.00   142.50   241.060.00   142.50   241.060.00   2492.98   241.060.00   24									1,527.50	12,622.14	20,200,00	62%
3853750 215,45245 241,060.00 143.50 6,535,16 2,500.00 4,992,96 8,604.70 259,00 3,228.00 162,833.91 1,606,560.09 1,482,425.00 (150,000.00) 100,000.00 (151,120,54) (456,945,02) 13,402.00 (191,120,54) (466,92) 13,402.00 (191,120,54) 100,000.00 (191,120,54) 100,000.00 (191,120,54) 100,000.00 (191,120,54) 110,000.00 (191,120,54) 110,000.00 (191,120,54) 110,000.00 (273,391,52 51,216.00 (273,391,52 5									6 J '000' na	+1'000'071	00.000,111	200
143.50										1		1000
152,833 81   1,606,680,09   1,482,425,00   1,510,680,09   1,482,425,00   1,510,680,09   1,482,425,00   1,510,680,09   1,482,425,00   1,510,680,09   1,482,527   1,540,000   1,510,000,00									143.50	6,535,16	2,500.00	261%
162,833.81   1,606,560.09   1,482,425.00   (150,000.00)   (150,000.00)   (150,000.00)   (150,000.00)   (160,000.00)   (160,000.00)   (160,000.00)   (160,000.00)   (160,000.00)   (160,000.00)   (160,000.00)   (181,120,54)   (181,1									4,982,98	8,604.70 3,228.00	35,000,00	%6
(150,000,000) (150,000,000) (14,625,27) (14,625,27) (160,000,000) (160,000,000) (160,000,000) (161,0	¥3		2.	V 1/4	3.40	5	76	S 514	162,833,81	1,606,580.09	1,482,425.00	108%
(150,000.00) 100,000.00 - 9,819.89 14,625.27 - 1,9,819.89 14,625.27 - 1,9,819.89 14,625.27 - 1,9,819.89 14,625.27 - 1,9,819.89 14,625.27 - 1,9,819.89 14,625.27 - 1,9,819.89 13,402.00 100,000.00 - 1,9,819.89 13,402.00 100,000.00 100	8		.03.			9.8	28		(31,120.54)	(58,945.02)	13,402.00	440%
(160,000.00) 100,000.00 13,402.00 51,216.00 51				10					(150,000.00) 9,819,89 (9,819,89)	14,625.27 (14,625.27)	9 6.0	
(181,120,54) 41,054,98 13,402,00 273,391,52 51,216,00 51			12			ı	28		(150,000.00)	100,000.00	3	62. 46
S - S - S - S - S - S - S - S - S - S -		ě	111		9	1.1	25		(181,120.54) 273,391.52	41,054.98	13,402.00	
- S - S - S - S - 5 - 5 - 5 - 5 - 5 - 5		4	35		\$	1.2	.55		273,391.52	51,216,00	51,216.00	100%
	s			3F		s	10	×	92,270,98			143%

	Oasis Prepa	ratory Aca Orange Balance S	Oasis Preparatory Academy with MSID Number 0192 Orange County, Florida Balance Sheet (Unaudited) June 30, 2016	Numb	er 0192		m a	AUG 2.9 Zuis OCS, Inc. Board of Shreedors	a sa		
ASSETS	Accounts	<u></u>	General Fund	Spec	Special Revenue Fund	Debt Service	9	Capital Outlay	<b>,</b>	Gover	Total Governmental Funds
Cash and cash equivalents Investments Grant receivables Other current assets Deposits	1160 1180 12XX 1210	Ø	17,433.00	49	12,098.87	<del>49</del>	*	· ·	8.55	so	17,433.00
Other long-term assets	1400		12,096,67				Î			00	12,098.87
Iotal Assets LIABILITIES AND FUND BALANCE		w	134,554.23	w	12,098.87	₩	Ĵ	ι. e»	"] 	S	146,653.10
Liabilities Accounts payable Salaries, benefits, and payroll taxes payable Deferred revenue Notes/bonds payable Lease payable Other liabilities	2120 2110, 2170, 2330 2410 2180, 2260, 2310, 2320 2315 21XX, 22XX, 23XX	w	5.137.38	vs	12,098.87	<del>u</del>	T.	ь	•	ø	34,004.00
Total Liabilities			39,141.38		12,098.87						51,240.25
Fund Balance Nonspendable Restricted Committed Assigned	2710 2720 2730 2740		21,433.00								21,433.00
Unassigned Total Fund Balance	2750		95,412.85		e   e		İ.	£5			73,979.85
TOTAL LIABILITIES AND FUND BALANCE		₩.	134,554.23	ь	12.098.87	w	j	€9	,	69	146,653.10

FTE Projected FTE Actual

Pupil transportation services Operation of plant Maintenance of plant Administrative technology services Federal direct
Federal through state and local
STATE SOURCES
FEFP Local capital improvement tax Other local revenue Instructional support services Capital outlay
Class size reduction
School recognition
Other state revenue
LOCAL SOURCES Facilities and acquisition Revenues FEDERAL SOURCES Board School administration Community services Expenditures Current Expenditures Central services Fiscal services Food services Debt service Total Revenues Instruction Interest

Total Expenditures

Excess (Deficiency) of Revenues Over Expenditures

Other Financing Sources (Uses) Loan proceeds

Transfers in Transfers out

Total Other Financing Sources (Uses)

Fund balances, beginning Adjustments to beginning fund balance Fund Balances, Beginning as Restated Net Change in Fund Balances

Fund Balances, Ending

Oasis Preparatory Academy with MSID Number 0192
Ovenge County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month Ended and Octobe Year To Date Ending
June 30, 2016

111% Percent of Projected

160

Actual   Month Quarter		L		a land	1		200	4		
NorthY Quarter				Scheral	nua	ALCO TO		Special	Revenue	Canton 12
\$ 12,525.08	Account	Mo	onth/ Quarter Actual	YTD Actual	Annual Budget	Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
250.05         23.1872.00         1.076.307.00         98%           2475.00         2.475.00         2.475.00         1.076.307.00         18%         62.00         1.012.50           250.00         2.475.00         2.475.00         1.113.227.00         118%         62.00         1.012.50           250.00         2.875.00         2.475.00         1.113.227.00         1.18%         30.276.77         453.381.08           76.024.44         727.376.40         3.40260.00         1.18%         30.376.77         453.381.08           85.886.37         3.400.67.27         2.86.00         113%         30.376.77         453.381.08           17.197.46         1.516.41         2.02.00.00         1.18%         41.238.00         85.165.36           2.887.97         1.516.41         2.02.00.00         1.10%         41.238.00         85.132.46           1.717.497.46         2.260.00         2.276.00         1.10%         41.238.00         11.248.71         3.375.56           2.880.00         2.260.00         1.10%         2.200.00         1.10%         2.200.00         4.56.756.64           1.95.591.18         1.367.700         1.348.40         1.348.40         4.11248.71         3.375.56           1.12.49.71 <th>3100 3200</th> <th>ø</th> <th></th> <th></th> <th></th> <th>*</th> <th>33,213.77</th> <th></th> <th>co.</th> <th>% 120%</th>	3100 3200	ø				*	33,213.77		co.	% 120%
215,255,08 231,372,00  2475,00  2475,00  2878,08 521,372,00  187,823,34 1,315,363,10 1,113,227,00 116% 33,275,77 463,381,08  187,823,34 1,315,363,10 1,113,227,00 116% 33,275,77 463,381,08  187,823,34 1,315,363,10 1,113,227,00 113% 33,275,77 463,381,08  187,823,34 1,315,363,10 1,113,227,00 113% 33,275,77 463,381,08  28,863,37 340,057,27 2,86,00 113% 113% 114,88 113,482,00  28,863,37 34,700 35,000,00 110% 8,005,24,89  28,827,038 31,13,13,13,14,137 13,375,56  11,249,71 3,375,59 13,402,00 330% (11,249,71 3,375,56)  11,249,71 36,24,24 13,48,34 89% 32,270,98 51,216,00 57,44,984 89% 32,270,98 51,216,00 57,44,984 89% 35,270,00 57,44,984 89% 35,270,98 51,216,00 57,44,98 51,216,00 57,44,	3310		(30,158.74)	1,052,216.43		%86				
2475.00 2475.00 1012.50 116% 62.00 1,012.50 1,01	3355		215,255.08	231.872.00						
250.00 28.788.67 36.920.00 76% 62.00 1,012.50  187.823.34 1,315.353.10 1,113.227.00 116% 33.275.77 453.381.08  78.0344 727.975.40 540.260.00 1187% (14,885.00) 55,165.36  85.865.37 340.037.27 298.305.00 1187% (14,885.00) 55,165.36  2.537.37 15,160.11 20,200.00 775% 6,035.72 135,132.46  17.157.46 23.364.91 201,060.00 116% 22.026.06 456,756.64  185.931.8 1,367.780.69 1,099.825.00 124% 22.026.06 456,756.64  185.931.8 1,367.780.69 1,099.825.00 124% 22.026.06 456,756.64  112.49.71 366.24.44 (156.85 13,402.00 3307% 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	33XX		2,475.00	2.475.00						
250.00 28.769.01 1185% 62.00 1.012.50 187.863.34 1,315.363.10 1,115.227.00 1185% 33.275.77 453.381.08 175.024.44 727.875.40 540.250.00 1137% (14.885.00) 55.163.36 25.557.97 15,160.11 20,200.00 775% 6.035.72 135,132.46 17.197.46 23.3649.91 201,090.00 775% 6.035.72 135,132.46 17.197.46 23.3649.91 201,090.00 716% 6.035.72 135,132.46 17.197.46 23.3649.91 201,090.825.00 118% 6.035.72 135,132.46 112.49.71 3.47.00 3.407.00 3.500.00 1124% (11.249.71 (3.375.56) 112.49.71 96.62.44 (11.249.71 3.375.56) 112.49.71 96.62.44 89.84 89.86 22.270.98 51,215.00 57,449.84 89.86 82.270.98 51,215.00 57,449.84 89.86 82.270.98 51,215.00 57,449.84 89.86 82.270.98 51,215.00 57,449.84 89.86 82.270.98 51,215.00 57,449.84 89.86 82.270.98 51,215.00 57,449.84 89.86 82.270.98 51,215.00 57,449.84 89.86 82.270.98 51,215.00 57,449.84 89.86 82.270.98 51,215.00 57,449.84 89.86	3430		F	8						
187,823.34         1,315,363.10         1,113,227.00         116%         33,275.77         463,381.08           76,024.44         727,375.40         540,280.00         1137%         114,886.00         55,163.6           96,896.37         284,16.45         2,500.00         1137%         114,886.00         4,233.63           17,197.46         233,649.11         20,200.00         75%         6,035,72         135,132.46           17,197.46         233,649.11         20,200.00         116%         4,233.63           2,537.37         11,586.49         2,500.00         10%         2,572.66           2,537.31         1,387.780.69         1,099,825.00         10%         112,49,71         3,375.56           111,249.71         3,375.56         113,402.00         399%         (112,49,71)         3,375.56           111,249.71         96,624.44         (112,49,71)         3,375.56         112,49,71         3,375.56           3,141.37         441,96,85         17,492.00         57,449.84         89%         57,449.84         89%           8         95,270.98         51,216.00         57,449.84         89%         5         5         5	34XX		250.00	28,789,67	0.00	00	62.00			17%
76,02444 727,97640 640,260,00 1135% (14,886,00) 55,156,36 122.25 24,89 122.25 28,415.45 5,25,00,00 1137% (14,886,00) 55,156,36 2,537,97 15,160,11 2,0,20,00 75% 6,035,72 135,132,46 17,197,46 233,649 2,500,00 116% 6,035,72 135,132,46 195,931,18 1,347,780,69 1,099,825,00 124% 2,2026,06 455,756,64 195,931,18 1,347,780,69 1,099,825,00 124% 11,249,71 (3,375,56) 11,249,71 96,624,44 13,402,00 35,041,84 89% 51,216,00 57,449,84 89% 51,216,00 57,449,84 89% 51,216,00 57,449,84 89% 51,216,00 57,449,84 89% 51,216,00 57,449,84 89% 51,216,00 57,449,84 89% 51,216,00 57,449,84 89% 51,216,00 57,449,84 89% 51,216,00 57,449,84 89% 51,216,00 57,449,84 89%			187,823.34	1,315,353.10		116%	33,275,77	453,381.08		119%
95,896.37 340,057.27 296,305.00 114% 6,035.72 135,132.46 2,537.97 15,160.11 20,200.00 75% 6,035.72 135,132.46 17,197.46 233,649 2,2500.00 116% 2,500.00 116% 2,500.00 110% 2,500.00 110% 2,500.00 110% 2,500.00 110% 2,500.00 110% 2,500.00 110% 2,500.00 110% 2,500.00 110% 2,500.00 110% 2,500.00 110,000.00 110,000.00 110,000.00 110,000.00 111,249.71 (3,375.56) 11,249.7	2000		76,024.44 122.25	727,975.40		135%	30,876,34 (14,886,00)			12% 44%
2.537.97 15,160.11 20,200.00 75% 6,035.72 135,132.46 17,197.46 233,649.91 201,060.00 116% 6,035.72 135,132.46 22,90.00 3,497.00 35,000.00 10% 2,983.79 11,588.49 2,500.00 10% 2,983.79 11,588.49 35,000.00 124% 22,026.06 456,756.64 195,931.18 1,387.780.69 1,099,825.00 124% 22,026.06 456,756.64 11,249.71 3,375.56) (11,249.71 3,375.56 11,249.71 36,624.44 89% (11,249.71) 3,375.56 3,141.87 44.196.85 13,402.00 330% (11,249.71) 3,375.56 3,141.87 44.196.85 70,851.84 89% 5 5 5	7300		95,895.37	340,057.27	298,305.00	114%		4,233.93		
17,197,46 233,649,91 201,080,00 116% 297% 135,132,46 300,90 7,436,06 2,500,00 297% 2983.79 11,588,49 269,00 124% 22,026,06 456,756,64 3,497,00 3,497,00 3,497,00 3,497,00 3,375,56 11,249,71 3,375,56 11,249,71 3,375,56 11,249,71 3,375,56 11,249,71 3,375,56 3,411,87 44,196,85 13,402,00 350,% 57,449,84 89% 51,216,00 57,449,84 89% 51,216,00 57,449,84 89% 51,216,50 57,449,84 89% 51,216,50 57,449,84 89% 51,216,50 57,449,84 135% 5 \$	7500		2,537.97	15,160.11	20,200.00	75%				
17,197,46 233,649.91 201,060.00 116% 290.90 297% 2,960.00 287% 11,586.49 2,500.00 10% 220.20.00 287% 2,960.00 11,586.49 2,900.00 10% 25,000.00 10% 2,000.00 12,4% 22,025,06 455,756.64 256,756.64 11,249.71 (3,375.56) 11,249.71 (3,375.56) 11,249.71 (3,375.56) 22,270.98 51,216.00 57,449.84 89% 5,2,70.98 51,216.00 57,449.84 89% 5,5412.85 \$ 70,0451.84 135% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7600						6,035.72	135,132,46		115%
2,983.79         11,588.49         35,000.00         10%         456,758.84           195,931.18         1,367,780.69         1,099,826.00         124%         22,026.06         456,758.84           (B,107.84)         (32,427.59)         13,402.00         -391%         11,249.71         (3,375.56)           11,249.71         (3,375.56)         (11,249.71)         3,375.56         (11,249.71)         3,375.56           11,249.71         96,624.44         -330%         (11,249.71)         3,375.56           3,141.87         44,196.85         13,402.00         330%         (11,249.71)         3,375.56           92,270.98         51,216.00         57,449.84         89%         5         5         5           \$         92,270.98         51,216.00         57,449.84         89%         5         5         5         5	7800 7900 8100		17,197.46	233,649.91			¥.	W	40,000,00	950
195,931 18	8200 9100 9200		2,963.79	11,588.49	700e21-0	5.0				
(B,107.84) (52,427.59) 13,402.00 -391% 11,249.71 (3,375.56)  11,249.71 (3,375.56) (11,249.71) 3,375.56  11,249.71 96,624.44 (11,249.71) 3,375.56  3,141.87 44,196.85 13,402.00 330% (11,249.71) 3,375.56  92,270.98 51,216.00 57,449.84 89% 89% 85,412.85 \$ 70,851.84 135% \$ \$ \$			195,931.18	1,367,780.69		124%	22,026,06	456,756.64		119%
11,249,71 (3,375,56) (11,249,71) 3,375,56 (11,249,71) 3,375,57 (11,249,71) 3,375,57 (11,249,71) 3,375,57 (11,249,71) 3,375,57 (11,249,71) 3,375,57 (11,249,71) 3,375,57 (11,249,71) 3,375,57 (11,249,71) 3,375,57 (11,249,71) 3,375,57 (11,249,7			(8,107.84)	(52,427.59)		-391%	11,249.71	(3,375.56)	i i	
11,249.71 (3,375.56) (11,249.71) 3,375.56 11,249.71 96,624.44 (11,249.71) 3,375.56 3,141.87 44,196.85 13,402.00 330% 92,270.98 51,216.00 57,449.84 89% \$ 95,412.85 \$ 70,851.84 13.5% \$ \$ \$			886	100,000,00						
3,141.87 44,196.85 13,402.00 380% 32,270.88 51,216.00 57,449.84 89% 52,270.88 51,216.00 57,449.84 89% 52,270.88 51,216.00 57,449.84 89% 52,270.88 51,216.00 57,449.84 89% 55,412.85 \$ 70,851.84 135% 5 5 5	9700		11,249,71	(3.375.56)			(11,249,71)		.55	
3.141.87 44.196.85 13.402.00 330%			11,249.71	96,624.44	37.		(11,249.71)	3,375,56	20	
92,270,98 51,216,00 57,449,84 89% \$ - \$ - \$			3,141.87	44,196.85 51,216.00	157095	330% 89%	*	W		
95,412.85 \$ 95,412.85 \$ 70,851.84 13,5% 5 - \$ -			92,270,98	51,216.00	57,449.84	89%	*		8	
			95,412.85	0.00		135%	22	3	us	8

	% of YTD Actual to Annual Budget	% 120%	%86				69%	118%	155% 85%	115%	75% 115%	97.85 %7.05	10%	123%	416%			330%	100%	148%
I Funds	taget	376,600.00	1,076,307.00	9 80	<b>8</b> +	950	42,920.00	1.495,827.00	640,020.00	298,305.00	20,200.00	2,500.00	35,000.00	1,482,425.00	13,402.00	28 633	Ω	13,402.00	51,216.00	64,618.00
Total Governmental Funds	YTD Actual A	\$ - \$	1,052,216.43	231,872,00	2,475.00	1.3	29,802,17	1,769,734.18	990,200.29 83,581.81	344,291.20	15,150.11	233,649.91	11,588,49	1,824,537,33	(55,803.15)	100,000.00 3,375,56 (3,375,56)	100,000,00	44,196.85 51,216.00	51,216,00	95,412.85 S
	Month/ Quarter Actual	33,213,77	(30,156,74)	215,255.08	2,475.00	2.1	312.00	221,099.11	106,900.78	95,895.37	2,537,97	17,197.46 900.90	2,983.79	217,957,24	3,141.87	(11,249,71)	17	3,141.87	92,270.98	95,412.85 \$
	Mor	w																		w
	% of YTD Actual to Annual Budget	ş																		8
Capital Outlay	Annual Budget	3.						20						×	Se .		Œ	36	98	×
		ćo )						X	æ					6	32		39	90	10	10
	YTD Actual	us.																		LQ.
	Quarter	(8)							x					6	3		12	æ	2)	
	Month/ Quarter Actual	14																	g egg	
	% of YTD Actual to Annual Budget	¥²																		8
	Annual Budget	8												ε	÷ξ		19	90	e	63
Debt Service	Annual	49																		49
Debt	YTD Actual	*						1						*	100		98	£	3	*5
	200													AS	ST		22	20	*:	••
	Month/ Quarter Actual	en-													,				1	w



### **Brevard**

# BUSINESS

#### MEMORANDUM

TO:

Odyssey Charter School, Inc. Board of Directors

FROM:

Beth Crist, Green Apple School Management

REQUESTING SCHOOL: Orion Preparatory Academy-Brevard

DATE:

August 29, 2016

RE:

Monthly Financial Reports

As prescribed in Florida Statute, 1002.33, charter schools are required to provide monthly financial statements to the sponsor. These reports are provided to the Brevard County School District on a monthly basis. Financial reports must have board approval and are accordingly submitted to the governing body of Orion Preparatory Academy-Brevard for approval.

#### FISCAL IMPACT

None

#### RECOMMENDATION

Motion to approve July 2016 Monthly Financial Report for Orion Preparatory Academy-Brevard.

Attachments: 1) 2016-2017 July Financial Report

#### APPROVED

#### AUG 2 9 2016

#### OCS, Inc. Board of Directors

#### Charter School Monthly/Quarterly Financial Reports Submitted to the Brevard County School Board

Submitted By:	Orion Preparatory School
MSID Number:	6542
Completion Date:	August 16, 2016
Reporting Period:	July 31, 2016
ls this a revision?	Yes X No

# Governmental Accounting Standards Board (GASB) Monthly/Quarterly Financial Form

Orion Preparatory School

with

MSID Number: 6542

Brevard County, Florida Balance Sheet (Unaudited)

(Bate)

	Account	General	Special	Debt	Capital	Total
ASSETS	Number	Fund	Fund	Fund	Fund	Funds
Cash and cash equivalents	1110	000	000	0000	ON THE PARTY	0000
Investments	1160	0.00	0000	00'0	000	00'0
Grant receivables	1130	000	000	0000	00:0	0.00
Other current assets	12XX	0000	0000	000	00.0	0.00
Deposits	1210	0000	0000	000	0000	00.00
Due from other funds	1140	00.0	0000	0000	000	0.00
Other long-term assets	1400	080	DY YAY	000	860	00.00
Total Assets		0.00	0.00	00'0	00.0	00'0
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	8,645,50	0.00	DAR	000	8,045.50
Salaries, benefits and payroll taxes payable	2110, 2170, 2330	0000	000	00.0	00'9	00.0
Deferred revenue	2410	000	0000	000	000	0.00
Notes/bonds payable	2180,2250,2310,2320	000	000	00'0	0000	0.00
Lease payable	2315	000	9000	000	000	00'0
Other liabilities	21XX,22XX,23XX	00.0	00.00	00'0	000	0.00
Total Liabilities		8,045.50	00:0	00.0	00.0	8,045.50
Fund Balance						
Nonspendable	2710	0000	000	0000	0000	00.00
Restricted	2720	0.00	00.0	00.0	00'0	0.00
Committed	2730	000	mra ann	0000	000	0.00
Assigned	2740	0000	0000	01(8)	000	000
Unassigned	2750	8,045,50	000	00:0	999	-8,045.50
Total Fund Balance		-8,045.50	00:00	0.00	00:0	-8,045.50
TOTAL LIABILITIES AND FUND BALANCE		00'0	00.00	0.00	00:00	00.00
Notes/Comments/Explanations:						
PLEASE ASSURE THESE BALANCES ARE ALL ZERO	ERO	8	- X	0		
Total Assets equal Total Liablities and Fund Balance		00'0	00.00	00:0	00.00	00:00
Total Fund Balance equals Fund Balances, ending on the		400	4	***	8	
Statement of Rev, Exp, and Changes in Fund Bal		0.00	0.00	00:00	0.00	0.00

with MSID Number: Brevard County, Florida Orion Preparatory School

6542

Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month or Quarter Ended and For the Year Ending 42582

FTE Proejeted
FTE Actual

% Percent of Projected #DIV/0!

			General Fund	Fund			Special Revenue Fund	sone Fund	Contract of the contract of
					WofYTD				CLLA Jo %
	Number	Month/Quarter Actual	CTY	Annual Budget	Actual to Annual Budget	Month/Quarter Actual	Acres	Annual Budget	Armusl Budger
REVENUES							-		100000
Federal sources:									
Federal direct	3100	0.00	OHAC SOCIETY	明年 ところと	38	MACO.	000 miles	000	30
Federal through state and local	3200	CONTRACTOR OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COL	000	00000	%	000	00'0	00.00	26
State sources:	200000000000000000000000000000000000000								
FIEFP	3310	0.10	direction of the second	0690	%	000	060	90'0	8
Capital outlay	3397	000	000	0000	3%	0000	000	000	8
Class size reduction	3355	000	OND .	STATE OF THE PARTY	%	DAME.	1000	000	%
School recognition	3381	0.00	00.00	(5)(1)		000	dow	000	79
Other state revenue	33XX	STATE OF THE PARTY	00011	Marin Control	8	0000	900	000	%
Local sources:									
Interest	3430	000	000	000	%	0.000	0000	000	%
Local capital improvement tax	3413	CONTROL CONTROL	000	0000	%	200	OD ST.	000	96
Other local revenue	эхх	0000	0011	NO TO THE REAL PROPERTY.	8	000	000	000	8
Total Revenues		00'0	00'0	000	30	00.0	000	00:0	8
EXPENDITURES									
Current Expenditures:	1000000								
Instruction	8000	000	ditte.	1000	%	000	000	000	%
Instructional support services	0009	000	000	0000	%	0000	OSO CONTRACTOR OF THE PARTY OF	000	%
Board	7100	- PER	OHO COOL	ODIA)	%	rbt.tt	000	000	8
School administration	7300	080	X045.50	00:0	%	1000	000	m b	9
Facilities and acquisition	7400	BOTH	201/10	Will be the second	%	CHARLES AND AND ADDRESS OF THE PARTY OF THE	CO. S	900	%
Fiscal services	7500	0.00	00.00	00.0	38	0000	0000	(10)	%
Food services	2600	0.00	000	OUT THE THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TW	3	0000	000	0000	94
Central services	2700	0.00	000	OU ALL	100	1797/17	979	HOR	30
Publi transportation services	7800	11 013	000	aga	%	9000	000	00.0	78
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Maintenance of plant	8100	000	0110	THO IT	3	ONLO	000	99.0	94
Administrative technolomy services	0008	TO THE STATE OF TH	OF THE PERSON NAMED IN COLUMN		70	olivo	TARK!		70
Community sociose	0100	(0.0	Citio		0/0 0/0	THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TW	of the Control	10121	/0
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Total Everenditures		000	8 045 50	0000	70	000	0000		
		00.0	0.010.00	200		000	TO A		
Excess (Deficiency) of Revenues Over Expenditures		000	-8 045 50	00 0	8	000	000	000	76
OTHER FINANCING SOURCES (USES)									
Transfers in	3600	0000	MOR STATE	000	%	000	0000	000	8
Transfers out	9700	(8)0	11400	DALAN	%	0000	0043	W. H. W.	%
Total Other Financing Sources (Uses)		00:00	00'0	00'0		00:0	00:0	00:00	
Net Change in Fund Balances	3.0	00:00	-8.045.50	00:00	%	0000	00'0		
Fund balances, beginning	55	(A) (A)	00,00	OH 100 100 100 100 100 100 100 100 100 10		0.00	COLUMN TO SERVICE	September 1	
Adjustment to beginning fund balance		0000	0011	0000	%	min nim	000	0000	8
Fund Balances, Beginning as Restated	355	00.0	00.0			0000	00.0		
Fund Balances, Ending		00.00	-8.045.50	00'0		00'0	00.0	00'0	
PLEASE ASSURE THESE BALANCES ARE ALL ZERO									
Current Fund Balance at End of Month equals the Total Fund									
Balance on the Balance Sheet			00:0				000		
	1	ŀ					200000000	3	

rev. July 2016

	% of YTD Actual to	Budget	100	2		8	8	8	90	%			8 2	2 2	35	000	96	%	8	%	96	%	8	%	9/6	9/6	%	%	9,6	30	96	%	%	0	97	10/	000	0%
			00	0.00	3	0.00	00	0.00	00	00'0		0.00	300	0000	00	00	0.00	00'0	00	00	00	0000	00	00	00	00'0	00	8	00	0000	000	00	8	00	100	NA.	88	0000
oral Funds	American Designation	Annual Budget		Ď.	ó	0	0	0	0	0		o o	Ö	ó	0.	0	Ö	0	0	0	0	0	0.	0.	0.	0	0	0	0	o	0	0	0	0	V	W.	0	000
Total Governmental Funds	QI.X	Actual	00.0	0.00	0.00	000	000	0000	000	00'0		0.00	0000	00.0	00'0	00'0	00:0	8,045,50	00'0	00'0	00'0	00'0	00'0	00'0	0.00	00'0	00'0	0.00	8,045,50	-8 045 50	00'0	0000	000	-8,045.50	000		000	0000
	Month/Quarter	Venual	000	0.00	0.00	0.00	00'0	0000	0000	00'0		000	0000	00'0	0000	0000	00:0	00'0	0000	00'0	00:0	00'0	00'0	0000	0.00	00:00	00'0	0000	0000	000	00'0	00'0	0000	0000	00:00		00'0	0000
	% of YTD Actual to	milia blouger	là	9 2	2	3.	8	36	8	8		2 2	70	% %	%	%	38	8	%	*	%	%	9%	%	%	%	9/0	%	%	%	%	%	%	%	9		%	88
Fund	Annual Rudger				THE PERSON NAMED IN COLUMN	000	000	DELT CONTROL	000	0.00		11/20	1000	00:0	(CAB)	HOTE TO SHE	0.00	1150	11.000	0.00	ESAL	10/00	100 CO 10	1000	0.00	900	0011	CONTRACTOR DISCO	00:00	000	0.00	SALVE CONTRACTOR	00:00	0000	0020		000	00:00
Capital Outlay Fund	YTD		1000		The state of the s	0004	0000	- DWG	duti.	4695		OUT	No. of Contract of	00:0	1000	0000	0000	0000	THE PERSON	400	0.000	0.00	(000)	1,540	1100	000	THE STATE OF THE S	0000	0000	00 0	000	0.880	000	0000	000		40.00	0000
	Month/Quarter	WYGHI	300	2012	THE REAL PROPERTY.	With the second second	000	010	99.66	0.00		WOW.	1000	000	(6) (1)	0.00	0.00	0000	0.00	000	Company of the Compan	0.00			100 M	000	C. 900	0.00	00:00	00.0	2011	0.00	00'0	00:0	0.00		000	00:00
	% of YTD Actual to	non Dudger	20	200	2	%	%	*	%	%		2 2	0/0		%	9%	%	%	%	9%	%	%	%	%	%	88	%	%	%	3	38	%	%	%	38		%	88
	Armend Resignation	$\mathbf{H}$	10.0	2010	10.00	80.0	00'0	0000	00.0	000		000	0.000	000	0.00	0.00	0.00	600	000	000	000	0.00	0.00	0.00	000	000	OTH	0000	00:0	000	666	(0)(0)	0000	00:00	0.00		0000	0.00
Debt Service Fund	VTV	- Contract	THE PERSON	0000	6/00	000	000	0.00	00'0	000	98	0000	0.00	000	000	000	000	000	000	0.00	0.00	0110	0000	900	0.00	000	080	0.00	00.00	0000	00/0	00.0	00.00	00:0	000		0.00	00:0
	Month/Quarter	October 1	10010	TOTAL STATE OF THE	ON A	ditd	000	45.877	0.00	4430		0.00	0000	00'0	01.0	0.00	0.00	0.00	4100	030	000	49470	000	49.00	0.00	thirth.	000	000	00'0	000	10,100	0000	00:00	00:0	000	1111111	000	0000

#### NOTES TO FINANCIAL STATEMENTS

#### Orion Preparatory School

MSID Number:

6542

July 31, 2016

The requirements for the notes to the financial statements are codified in Section 2300 of the Codification of Governmental Accounting and Financial Reporting Standards published by the Governmental Accounting Standards Board. The Charter school is encouraged to use the notes to the financial statements from the prior fiscal year audit as a guide for the current year's notes for consistency in the financial statement presentation.

#### Note 1: State of Florida Revenues Received Through the District

The school receives some of its Federal and State of Florida revenues for current operations through the District. Listed on the following page is Schedule 1, which contains the details of these year to date reveneues recevied.

#### Note 2: Other Revenue

Other year to date revenues received from federal and local sources are located in Schedule 2 on the following page.

#### Note 3: Due to/(from) Management Company

The management company is responsible to organize, develop and manage the school operations based on contract negotiations between the charter school and the management company. The fees charged by the management company are negotiated under the contract. Based on contract terms, the management company may also enter into agreements for additional services for which the school is expected to pay. Please see Schedule 3 on the following page for details of the management fees, accumulated contributions, and operating costs provided by the management company.

In addition to the information included in Schedule 3, there are other agreements such as facilities use agreements for buildings and/or building rentals paid for by the school. The details of those facilities agreements and any other agreements (not already defined) are listed below,

1 Finer Into (include payment amount, length of agreement, parties involved)	PLEASE
INCLUDE ADDITIONAL PAGES IF DATA DOES NOT LITTIN THIS SPACE.	
2 Piner Into finelade payment amount, length of agreement, parties involved:	PUEASE
INCLUDE ADDITIONAL PAGES IF DATA DOES NOT LET IN THIS SPACE.	

#### Note 4: Long Term Debt

1) At the beginning of this FY the school's total principal amount on all outstanding long term debt was and the school increased its long term debt during this FY through additional borrowing in the amount of

\$0.00
\$9,00

Details of each outstanding loan a	are as follows:	Date	Length	First Payment	Payment	Payment	Total Current FY	Total Current FY
Loan Source	Loan Amount	Incurred	of Loan	Date	Frequency	Amount	Principal Pmts	Interest Pmts
Example: FL School Loan Fund	\$100,000.00	07/15/16	36 months	09/01/16	monthly	\$2,861.11	\$25,000.00	\$3,611.00
	(4th) (4th)			SENIOR PROPERTY	to a filter	8000	\$0.00	30-66
	40.00	TOTAL TOTAL	金属を見ります	No.		50.00	#15m	\$0.00
	10000		1,5,30,5	SESSENTS:	WE SHIT	80-00	\$5000	\$9.50
	5010		CHIPSES		がから	\$0.00	-10009	MILCO
	\$070	STIPS	EVENTR	THE WAY	1 TO 1 TO	\$0.00	\$0.00	60-00
	30,00	11.45	The same of		25 11 2 16	30.00	50.00	\$0.00
	50.00		April in 18	Township v	100 100	5000	50,00	\$0.00

samo Please assure this balance is zero.

Note 3:	SHOLL	rerm	Dent-
220 200000			

1) At the beginning of this fiscal year, the school had \$0.00 of principal outstanding in short term debt (due during the current fiscal year). The school has increased its short term debt during this FY through additional borrowing in the amount of \$0.00

4 rev. July 2016 Notes

<sup>\*</sup>short term debt refers to any debt due during this fiscal year, either from long term debt or short term debt.

#### NOTES TO FINANCIAL STATEMENTS

Orion Preparatory School MSID Number: 6542 July 31, 2016

Schedule for Note 1				
	Amounts			
YTD Revenues received from Federal and State of FL through Brevard School Board				
Base funding	31)(1)(1)			
Class size reduction	0.00			
Declining enrollment	0.00			
Discretionary compression	0.000			
Discretionary lottery	0.00			
Discretionary millage	0.66			
Exceptional student education guaranteed allocation	2.000			
Instructional materials allocation	(100)			
Library media allocation	0.00			
State stabilization	0.00			
Safe schools	0.00			
School recognition	0.00			
Supplemental academic instruction	0.00			
Teacher classroom supply assistance program	0.06			
Transportation	0.00			
Merit award	A ANT			
Less: Administrative fee	0.00			
Subtotal-Year To Date	0.00			
Capital outlay	3000			
Title I / special revenue	Trake			
Other physical list				
4.00 ter - pl./ose 160 /	0.50			
Other phose line Lither phose int Total Received From State (Through School Board) Year to Date	0.00			
Total Received From State (Through School Board) Year to Date  Schedule for Note 2  YTD Revenues from sources other than State of Florida (via School Board)  Contribution from management company	0.00			
Total Received From State (Through School Board) Year to Date  Schedule for Note 2  YTD Revenues from sources other than State of Florida (via School Board)  Contribution from management company Other contributions	0.00			
Total Received From State (Through School Board) Year to Date  Schedule for Note 2  YTD Revenues from sources other than State of Florida (via School Board)  Contribution from management company  Other contributions  National school lunch program	0.00 0.00			
Total Received From State (Through School Board) Year to Date  Schedule for Note 2  YTD Revenues from sources other than State of Florida (via School Board)  Contribution from management company Other contributions  National school lunch program  Author gleater tot	0.00 0.00			
Total Received From State (Through School Board) Year to Date  Schedule for Note 2  YTD Revenues from sources other than State of Florida (via School Board) Contribution from management company Other contributions National school lunch program They presented They fixed the	0.00 0.00			
Total Received From State (Through School Board) Year to Date  Schedule for Note 2  YTD Revenues from sources other than State of Florida (via School Board)  Contribution from management company  Other contributions  National school lunch program  Other please for the state of the school Board of the scho	0.00 0.00 0.00			
Total Received From State (Through School Board) Year to Date  Schedule for Note 2  YTD Revenues from sources other than State of Florida (via School Board) Contribution from management company Other contributions National school lunch program They presented They find the program They property	0.00 0.00			
Total Received From State (Through School Board) Year to Date  Schedule for Note 2  YTD Revenues from sources other than State of Florida (via School Board)  Contribution from management company  Other contributions  National school lunch program  and personal  Total Other Revenues Received Year to Date  Total Other Revenues received year to date	0.00 0.00 0.00	Please assure		
Total Received From State (Through School Board) Year to Date  Schedule for Note 2  YTD Revenues from sources other than State of Florida (via School Board)  Contribution from management company  Other contributions  National school lunch program  and personal  Total Other Revenues Received Year to Date  Total Other Revenues received year to date	0.00 0.00 0.00	Please assure		
Total Received From State (Through School Board) Year to Date  Schedule for Note 2  YTD Revenues from sources other than State of Florida (via School Board)  Contribution from management company Other contributions  National school lunch program  There please the state of the state of Florida (via School Board)  Total Other Revenues Received Year to Date	0.00 0.00 0.00 0.00 0.00 0.00			
Total Received From State (Through School Board) Year to Date  Schedule for Note 2  YTD Revenues from sources other than State of Florida (via School Board)  Contribution from management company  Other contributions  National school lunch program  and personnel  Total Other Revenues Received Year to Date  Total Other Revenues Received Year to date  Total received from State (through School Board) year to date	0.00	this balance		
Total Received From State (Through School Board) Year to Date  Schedule for Note 2  YTD Revenues from sources other than State of Florida (via School Board)  Contribution from management company  Other contributions  National school lunch program  Ther glass total  Total Other Revenues Received Year to Date  Total revenues received year to date  Total received from State (through School Board) year to date  Total other revenues received year to date  Total other revenues received year to date	0.00 0.00 0.00 0.00	this balance is zero.		
Total Received From State (Through School Board) Year to Date  Schedule for Note 2  YTD Revenues from sources other than State of Florida (via School Board) Contribution from management company Other contributions National school lunch program International School lunch program Total Other Revenues Received Year to Date  Total revenues received year to date Total received from State (through School Board) year to date Total other revenues received year to date  Grand Total	0.00 0.00 0.00 0.00 0.00	this balance is zero. 0.00	Accumulated	Was a second
Total Received From State (Through School Board) Year to Date  Schedule for Note 2  YTD Revenues from sources other than State of Florida (via School Board) Contribution from management company Other contributions National school lunch program International School lunch program Total Other Revenues Received Year to Date  Total revenues received year to date Total received from State (through School Board) year to date Total other revenues received year to date  Grand Total	0.00 0.00 0.00 0.00	this balance is zero.	Accumulated Contribution	Total
Total Received From State (Through School Board) Year to Date  Schedule for Note 2  YTD Revenues from sources other than State of Florida (via School Board) Contribution from management company Other contributions National school lunch program Other please tot Other revenues Received Year to Date  Total Other Revenues Received Year to Date  Total revenues received year to date Total other revenues received year to date Grand Total  Schedule for Note 3—Due from Management Company	0.00 0.00 0.00 0.00 0.00	this balance is zero. 0.00  Operating Costs	Contribution	
Total Received From State (Through School Board) Year to Date  Schedule for Note 2  YTD Revenues from sources other than State of Florida (via School Board) Contribution from management company Other contributions National school lunch program Total school lunch program Total Other Revenues Received Year to Date  Total Other Revenues Received Year to Date  Total received from State (through School Board) year to date Total other revenues received year to date Grand Total  Schedule for Note 3—Due from Management Company  Balance due to / (from) management company - beginning of fiscal year	0.00 0.00 0.00 0.00 0.00 0.00	this balance is zero. 0.00  Operating Costs	Contribution 0.00	0.
Total Received From State (Through School Board) Year to Date  Schedule for Note 2  YTD Revenues from sources other than State of Florida (via School Board)  Contribution from management company  Other contributions  National school lunch program  Intermediate the state of the state of Florida (via School Board)  Total Other Revenues Received Year to Date  Total revenues received year to date  Total revenues received year to date  Total other revenues received year to date  Grand Total  Schedule for Note 3—Due from Management Company  Salance due to / (from) management company - beginning of fiscal year nvoiced by management company-year to date-current fiscal year (enter as positive)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Operating Costs	Contribution	0.0
Total Received From State (Through School Board) Year to Date  Schedule for Note 2  YTD Revenues from sources other than State of Florida (via School Board) Contribution from management company Other contributions National school lunch program International School lunch program Total Other Revenues Received Year to Date  Total revenues received year to date Total revenues received year to date Total other revenues received year to date Grand Total  Schedule for Note 3Due from Management Company  Balance due to / (from) management company - beginning of fiscal year nvoiced by management company-year to date-current fiscal year (enter as positive) Payments to management company-year to date-current fiscal year (enter as negative)	0.00 0.00 0.00 0.00 0.00 0.00	this balance is zero. 0.00  Operating Costs	Contribution Uno 0.00	Total
Total Received From State (Through School Board) Year to Date  Schedule for Note 2  YTD Revenues from sources other than State of Florida (via School Board)  Contribution from management company  Other contributions  National school lunch program  Intermediate the state of the state of Florida (via School Board)  Total Other Revenues Received Year to Date  Total revenues received year to date  Total revenues received year to date  Total other revenues received year to date  Grand Total  Schedule for Note 3—Due from Management Company  Salance due to / (from) management company - beginning of fiscal year nvoiced by management company-year to date-current fiscal year (enter as positive)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Operating Costs	Contribution  0.00  0.00	0.0

# Questionnaire

# CHARTER SCHOOL QUESTIONNAIRE

Orion Preparatory School

MSID Number:

6542 42582

Revenues & Expenditures	Yes	°Z	No Comments:
I Does the school's monthly financial report include all funds received during the reporting period?	x		School is not operational, there were no funds
2 Does the school have any outstanding psyments (currently due and payable) aged more than 45 days?		×	
3 Does the school have any outstanding checks older than 180 days outstanding?		×	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1
4 Are all expenditures approved by the appropriate level of authority?	×		
5 Has any expenditure exceeded the annual budget amount during the reporting period? If yes, please provide an explanation of each.	×		School is not operational and does not have a budget at this time. Expenses incurred related to those establishing start-up and other organizational costs before the school is operational.
Assets & Liabilities	Yes	No.	No Comments:
6 Are all halance sheet accounts reconciled and reviewed by the appropriate party for adjustments to the general ledger, during this reporting period?	×		
7 Have any additional loans (short term or long term) been executed during this reporting period?		×	
General	Yes	ž	No Comments:
8 Were there any fraudulent events (either material or non material in dollars) that occurred		×	

General	Yes	No	No Comments:
8 Were there any fraudulent events (either material or non material in dollars) that occurred during the reporting period?		×	
9 Were there any extraordinary or unusual events that occurred that could impact the operations and/or funding of your school?		×	
10 Was there any change in personnel who produce the financial reports for your school or in the executive management, during this reporting period?		×	
11 Are all of the balances zero at the bottom of the Balance Sheet? If no, please correct the report before submitting it to the District.		×	
12 Are all of the balances zero at the bottom of the Statement of Rev/Exp? If no, please correct the report before submitting it to the District.		×	
13 Is the balance zero for Note 4? If no, please correct the note before submitting it to the District.		×	
14 Is the balance zero for the Schedule for Note 2? If no, please correct the schedule before submitting it to the District.		×	

Additional Information
Accounts payable represents fees / costs associated with start-up and pre operational costs paid by other organizations on behalf of this Charter.

Preparer's Printed Name

Preparer's Signature



### Orange

## BUSINESS

#### MEMORANDUM

TO: Odyssey Charter School, Inc. Board of Directors

FROM: Beth Crist, Green Apple School Management

REQUESTING SCHOOL: Orion Preparatory Academy-Orange

DATE: August 29, 2016

RE: Monthly Financial Reports

As prescribed in Florida Statute, 1002.33, charter schools are required to provide monthly financial statements to the sponsor. These reports are provided to the Brevard County School District on a monthly basis. Financial reports must have board approval and are accordingly submitted to the governing body of Orion Preparatory Academy-Orange for approval.

#### FISCAL IMPACT

None

#### RECOMMENDATION

Motion to approve July 2016 Monthly Financial Report for Orion Preparatory Academy-Orange.

Attachments: 1) 2016-2017 July Financial Report

# APPROVED

OCS, Inc. Board of Directors

Orion Preparatory Academy with MSID Number 0102
Orange County, Florida
Balance Sheet (Unaudited)
July 31, 2016

	Accounts	Gene	General Fund	Specia	Special Revenue Fund	Debt 8	Debt Service	Capital Outlay	Outlay	Gove	Total Governmental Funds
ASSETS											(S)
Cash and cash equivalents	1110	s	æ	us	20	ю	*	မာ	×	€9	ï
Investments	1160										·
Grant receivables	1130				2.						
Other current assets	12XX										S
Deposits	1210										T
Due from other funds	1140										ili
Other long-term assets	1400										
				28							
Total Assets		64	a.	60		€9		ь		8	
LIABILITIES AND FUND BALANCE											
Liabilities											
Accounts payable	2120	S	974 50	69	3	6/3	3	<del>U</del>	2	v	974 50
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	į	c	·		•		÷		,	8
Deferred revenue	2410										84 8
Notes/bonds payable	2180, 2250, 2310, 2320										7
Other liabilities	XXEC XXCC XXIC										2 1
	1001 2000 2000			12							
			27 4 10	ļ							
lotal Liabilities		200	8/4.50	98		5 B	51	30			974.50
Fund Balance											
Nonspendable	2710		e								73
Restricted	2720										ř
Committed	2730										e i
Assigned	2740										(4)
Unassigned	2750		(974.50)		85				8		(974.50)
											23
Total Fund Balance		25	(974.50)	921	8	93			e		(974.50)
TOTAL LIABILITIES AND CIND DALANCE		6		6		6		6		6	
וסואר בואסורדוובט אויט רטויט טאראויטב		9		•		9		9		9	



# ACTION AGENIDA ITEMIS

#### MEMORANDUM

APPROVED

AUG 2 9 2016

OCS, Inc.

Board of Directors

TO: Odyssey Charter School, Inc. Board of Directors

FROM: Cindy Gilmore, Green Apple School Management

REQUESTING SCHOOL: All OCS, Inc. Schools with VPK Programs

DATE: August 29, 2016

RE: Delegation of Authority – VPK Directors

The Early Learning Coalition (ELC) requires the VPK Directors of each program to sign the VPK agreement and submit forms during the annual renewal application process. There is a certain form that must be signed by a Board member, delegating authority to the VPK Directors to sign and complete forms for renewal of their annual VPK agreement.

We are asking the Board to delegate the Board President to act on behalf of the OCS Board of Directors to delegate authority to the VPK Directors of all OCS, Inc. schools and future schools.

#### FISCAL IMPACT

None

#### RECOMMENDATION

Motion to approve to authorize the Board President to act on behalf of the OCS, Inc. Board of Directors to delegate authority to the VPK Directors of all OCS, Inc. schools and future schools to sign the ELC agreement, application, and applicable forms associated with the yearly renewal of the ELC VPK Program.

cg

Attachment: Sample Delegation of Authority Form

#### **DELEGATION OF AUTHORITY FORM**

Authority to complete, approve and/or sign the following items for  Provider Name  On my behalf  as of  Effective Date  Please initial the appropriate item(s) listed below.
Provider Name on my behalf as of Effective Date  Please initial the appropriate item(s) listed below.
Provider Name as of  Effective Date  Please initial the appropriate item(s) listed below.
Provider Name as of  Effective Date  Please initial the appropriate item(s) listed below.
Please initial the appropriate item(s) listed below.
Please initial the appropriate item(s) listed below.
VPK Provider Contract & Attachments
VPK Provider Application & Applicable Forms
SR Provider Contract & Attachments
SR Provider Application & Applicable Forms
IRS W9 Form
Direct Deposit Designation
Payment Option Form
Program Calendar/Holiday Schedule
signature and Title of Person Authorizing
ignature and Tille of Delegate
Sworn to and subscribed in my presence this day of year
Notary Name:
Notary Stamp or Seal: