

## APPENDIX A: 2022-23 CHARTER SCHOOL ANNUAL REPORT

PART 1: SCHOOL INFORMATION AND EXECUTIVE SUMMARY	
Name of Charter School:	Year School Opened:
Odyssey Community School	1997
Street Address:	City/Zip Code:
579 West Middle Turnpike	Manchester, CT 06040
School Director:	School Director Contact Information:
Dr. Philip O'Reilly	<a href="mailto:poreilly@odysseyschool.org">poreilly@odysseyschool.org</a> /860-645-1234 ext.156
Grades Authorized to Serve in 2022-2023:	Charter Term:
PreK-8	2020-2025
<p>1. <b>School Performance Best Practices:</b> In 250 words or less, describe the practice or practices in use at the school that have resulted in strong student outcomes and a positive school climate during the 2022-2023 school year. Explain the rationale for establishing the practice(s) and the issue(s) it was intended to address. Describe impact of the practice(s) on the school outcomes referencing evidence of effectiveness (i.e. quantitative, qualitative data). Provide evidence of collaboration with local school districts in this area as appropriate.</p>	
<p><b>Science of Reading</b></p> <p>A primary focus of the 2022-2023 school year, centered around the Science of Reading. Throughout the summer of 2022, a team of Odyssey Community School teachers worked together with one of our two co-principals to create a reading instruction plan for the 2022-2023 school year that would further engage our entire elementary faculty in thoughtful and sustained professional learning. Our work began by targeting the identification of validated reading assessments that would drive classroom instruction in our daily literacy blocks. Team members participated in a shared reading of both <i>Shifting the Balance</i> (Birkins &amp; Yates) and <i>How to Plan Differentiated Reading Instruction</i> (McKenna &amp; Walpole), which provided the team the opportunity to collaboratively build shared knowledge and understanding of the foundational literacy skills that would further provide Odyssey with a continuum of instructional practices.</p> <p>The team presented to the entire elementary team in one of our first professional learning days prior to the start of school. Additionally, every teacher was provided with a copy of the aforementioned shared reading books. While this professional learning served as an introduction for all our elementary teachers, we collaboratively developed a year-long professional learning plan that further enhanced teacher learning through additional training sessions. Specifically, all K-3 teachers and support staff are engaged in The Lexia LETRS® (Language Essentials for Teachers of Reading and Spelling) training. We have prioritized time during our weekly Friday professional learning time for teachers to collaborate on what they are learning in the LETRS training and how this can transfer into their instructional practices.</p> <p>In addition, Odyssey was selected as one of twelve districts across the state to participate in the Science of Reading Masterclass offered by the CT State Department of Education and the CT Association of Public School Superintendents. Through the Masterclass, Odyssey participated in in-person events led by national reading experts, participating in online content, and receiving individualized leadership and literacy coaching to help build systemic practices aligned to the implementation of Science of Reading. The team consisted of administrators, certified primary classroom teachers, and</p>	

coordinators of Special Education, SRBI, and English Learners as we felt that having a diverse representation of staff would have a significant impact on our student population throughout the school day. Having consistency across all of our departments is fundamental to our vision for implementing evidence-based reading instruction aligned with the Science of Reading.

Literacy work within our middle school grades included continued work with a literacy consultant, focused on observation of teachers practicing new lessons, feedback and reflection about instruction, targeted interventions for planning lessons that are aligned with grade level standards and research-based practices, and work particularly around encoding and how analyzing spelling patterns can identify specific skill based, small group instruction.

By the spring of 2023 Odyssey determined that we would no longer be using Teachers College Units of Study and instead adopt Amplify CKLA, one of CT's approved ELA programs as well as mCLASS for more targeted assessments.. Before the school year ended, staff was provided a full day of professional development from Amplify to provide the foundational knowledge to launch the program in the fall.

### **Preschool at Odyssey**

Perhaps the greatest achievement at Odyssey in the past year is the addition of a new preschool program. After reopening the lottery for preschool in the summer of 2022, we received nearly 100 applicants in just 48 hours, which speaks to the incredible need for high quality preschool. In the fall of 2022, we opened two mixed age (3s and 4s) preschool classrooms, each with 18 students. Staffing included 2 incredible veteran teachers, 2 classroom paraprofessionals, and a behavior interventionist to work between the two rooms. Two new classrooms were built, with materials and furniture to promote independence, play, and exploration. Through the use of *The Creative Curriculum® for Preschool*, teachers focus on skill development (Social/Emotional, Physical, Cognitive and Language) by structuring the learning environment. Children are engaged in a play-based environment where they are able to learn new concepts and explore new ideas through play. Preschool teachers also use an emergent curriculum to teach and plan children's learning experiences that focus on being responsive to their interests. For assessment, teachers are using *Teaching Strategies GOLD®*, which is an authentic observation-based assessment system for children. The primary purpose of this assessment system is to document children's learning over time and inform instruction. Individualized child developmental and learning reports will be shared with families multiple times throughout the year. With now half of our kindergarten students beginning with us earlier, we were able to reach at-risk students a year earlier, provide important opportunities for academic and social development, and prepare them to enter kindergarten with increased skills.

## PART 2: SCHOOL PERFORMANCE

**1. School Goals:** State the school's mission statement. Provide the school's mission-specific, measurable goals. Analyze school progress toward these goals, providing data as appropriate. Add/Remove rows as necessary.

### MISSION STATEMENT

Odyssey Community School strives to support the development of our students into successful, well-respected members of the community by promoting academic excellence, self-confidence, and the internalization of our core values: Courage, Integrity, Respect, Curiosity, Leadership, and Excellence.

#### Goal Statement:

#### Evidence of Progress Toward Target Goals:

**Goal Statement:** All students graduate from Odyssey as high- achieving learners with 21st Century Skills, including critical thinking and problem solving, creativity, technology competence, and global awareness.

- Odyssey students will increase school Accountability Index in Math from 65.2 in 2018-2019 to 75.0 in 2024.
- Odyssey students will increase school Accountability Index in ELA from 69.1 in 2018-2019 to 75.0 in 2024.
- Odyssey students will increase school Accountability Index in Science from 65.8 in 2018-2019 to 75.0 in 2024.

#### 2022-2023 SBA Scores:

##### ELA School Average: 48%

2023: State Average 48.5% and Manchester Average: 29%

##### Math School Average: 48%

Exceeded pre-pandemic test scores in Math

2023: State Average: 42.5% and Manchester Average: 23.2%

#### 2022-2023 NGSS Scores:

Grades 5 & 8: **54%**

2023: State Average: 48.5% and Manchester Average: 24.2%

**Goal Statement:** Odyssey fosters an environment that embraces the CIRCLE values – Courage, Integrity, Respect, Curiosity, Leadership and Excellence – and promotes them as the foundation for all interactions.

In grades PreK-2 we continued our CIRCLE classes where students learn about our values and what those look like in the real world application. In grades 3-8 we continue to develop CIRCLE values through Media, Communication, and Character (MCC) class. In addition, we continued our monthly CIRCLE awards to recognize students demonstrating our CIRCLE values. Lastly, we added Positive Office Referrals for students and CIRCLE tokens. The purpose of these two initiatives is to increase how often we are recognizing students for demonstrating CIRCLE values. Lastly, our Office Discipline referrals decreased from 372 referrals in 2021-2022 to 246 referrals in the 2022-2023 school year. This reduction is related to reconnecting to our CIRCLE values and ensuring that students are living them daily.

**Goal Statement:** Odyssey works cooperatively with families and community members in order to promote each student's success and well-being as he/she prepares for the future.

#### 2022-2023 Spring Family Survey Results:

98.5% of families surveyed agreed or strongly agreed that "Odyssey works cooperatively with families and community members to promote each student's success and well-being as they prepare for the future."

**2. Student Achievement:** Data summarizing school performance and academic achievement from the 2021-22 school year provided below. Please review data evidencing student growth and progress toward closing achievement gaps.

Performance Metric		2021-2022
1.1. Academic Achievement		
a. ELA Performance Index – All Students		65.9
b. ELA Performance Index – High Needs Students		61.1
c. Math Performance Index – All Students		60.6
d. Math Performance Index – High Needs Students		56.1
e. Science Performance Index – All Students		56.6
f. Science Performance Index – High Needs Students		51.4
1.2. Academic Growth		
a. ELA Academic Growth – All Students		58.5%
b. ELA Academic Growth – High Needs Students		59.4%
c. Math Academic Growth – All Students		75.9%
d. Math Academic Growth – High Needs Students		79.2%
e. Progress Toward English Language Proficiency – Literacy		73.8%
f. Progress Toward English Language Proficiency - Oral		64.8%
1.3. Participation Rates—ELA, Math, Science (a. All Students, b. High Needs)		
1.4. Chronic Absenteeism	a. All Students	16.2%
	b. High Needs	19.9
1.5. Postsecondary Preparation		*
1.6. Postsecondary Readiness		*
1.7. On-track to High School Graduation		89.3%
1.8. 4-year Graduation—All Students 2020-21 Cohort		*
1.9. 6-year Graduation—High Needs 2018-19 Cohort		*
1.10. Postsecondary Entrance		*
1.11. Physical Fitness (estimated participation rate = <b>100.0%</b> )		26.4%
1.12. Arts Access		*
School Category:		3
Charter School Accountability Index:		69.0

\*Source: CSDE analysis based on district submitted and certified data.

**3. Legal Compliance Best Practices:** In 250 words or less, detail how specific practices employed at the school result in ensuring that the school operates in compliance with applicable laws and regulations (e.g. support for students with disabilities, English learners/Multilingual learners, employee and student rights) overtime. Describe the areas of operation including policies and procedures that ensure compliance with applicable laws and regulations. Include quantitative and qualitative information associated with compliance. Provide evidence of collaboration with local school districts in this area as appropriate.

Odyssey Community School's original 1996 Certificate of Incorporation (Certificate) was amended in 1996 to include certain provisions applicable to entities described in Code Section 501(c)(3), but have not been revised since then to account for changes in the Code or in the Connecticut laws which govern nonstock corporations. During the 2022-2023 school year, the Board of Trustees conducted a review of Odyssey's governance documents and its organizational structure with the assistance of our attorneys at Shipman and Goodwin, LLP. In consultation with legal counsel, the Board determined it to be in Odyssey's best interest to amend the Certificate and its outdated Bylaws (the "Bylaws"), in order to achieve a few things:

(a) update references to the Code and to include provisions permitted by the Code for nonprofit corporations;(b) bring the Certificate in line with changes previously adopted to the Connecticut Revised Nonstock Corporation Act (the "Act"), and to include beneficial provisions now permitted by the Act for nonstock corporations; and (c) clarify throughout our Bylaws a streamlined structure for the governance of Odyssey.

Throughout much of the school year, the Board explored several sets of bylaws created by other Connecticut charter schools as well as a model set of bylaws created by Shipman and Goodwin. On August 21, 2023, the Board approved both the Amended and Restated Certificate of Incorporation and Amended and Restated Bylaws.

While reviewing these sets of bylaws the Board discovered that it had not annually invited a member of the local Board of Education to join our Board, and thus immediately reached out to the Manchester Board requesting that they name a member to serve on our Board.

### PART 3: STEWARDSHIP, GOVERNANCE, AND MANAGEMENT

**1. Financial Documents:** As required by C.G.S. § 10-66cc(b)(2)and 10-66pp, the charter school, and if applicable, the charter school management organization of the state or local charter school, (1) shall submit FY 2021-2022 certified audit statements, including the statement of activities showing all revenues from public and private sources, expenditures, and net operating gain/loss, balance sheet and statement of cash flows; (2) the charter school and if applicable, the charter school management organization of the state or local charter school, shall submit a complete copy of the most recently completed Internal Revenue Service form 990, including all parts and schedules, **other than Schedule B** of such form; (3) provide the FY 2022-2023 budget; and provide a FY 2023-2024 board-approved budget.

**2. Financial Condition:** Provide the following financial data for FY 2022-2023

Total margin (net income/total revenue):	1.5%
Debt to asset ratio (total liabilities/total assets):	52%
Debt service coverage ratio (net income + depreciation + interest expense)/ (annual principal + interest, and lease payments):	1.46
Current asset ratio (current assets/current liabilities):	1.7
Days of (unrestricted cash/((total expenditures-depreciation)/365)):	18 days
Cash flow (change in cash balance):	\$337,404.00

**3. Governing Board:** Consistent with C.G.S. § 10-66bb(d)(3)(A), provide the information below for all governing board members. The governing board should include teachers, parents, guardians of students enrolled in the school, and the chairperson of the local or regional board of education of the town in which the charter school is located. The chairperson has jurisdiction over a school that resembles the approximate grade configuration of the charter school, or the designee of such chairperson, provided such designee is a member of the board of education or the superintendent of schools for the school district, or the superintendent's designee.

Name:	Occupation:	Board Role/Term:	Mailing/Email:	Background Check:
Miriam Lewis	Clinical Social Worker	President (2yr)	mlewis@odysseyschool.org	X Yes <input type="checkbox"/> No
Sarah Althen	Parent	Vice President (2yr)	salthen@odysseyschool.org	X Yes <input type="checkbox"/> No
Cynthia Merrill	CPA	Treasurer/Community Member	cmerrill@odysseyschool.org	X Yes <input type="checkbox"/> No
Stefanie Donahue	Teacher	Parent (1 yr)	sdonahue@odysseyschool.org	X Yes <input type="checkbox"/> No
Lisa Kimyachi	Teacher	Teacher	lkimyachi@odysseyschool.org	X Yes <input type="checkbox"/> No
Jennifer Sullivan	Teacher	Teacher	jsullivan@odysseyschool.org	X Yes <input type="checkbox"/> No
Danielle Johnson	Paraprofessional	Paraprofessional	djohnson@odysseyschool.org	X Yes <input type="checkbox"/> No
Michelle Bashaw	Co-Principal	Co-Principal	mbashaw@odysseyschool.org	X Yes <input type="checkbox"/> No
Jessica Swann	Co-Principal	Co-Principal	jswann@odysseyschool.org	X Yes <input type="checkbox"/> No
Philip B. O'Reilly, Ed.D.	Executive Director	Ex-Officio	poreilly@odysseyschool.org	X Yes <input type="checkbox"/> No

**4. Renewal Terms and Other Issues:** Provide a progress update on terms established in the charter school's most recent renewal; summarize actions taken and progress data to substantiate efforts to address such terms. Provide an update on how the charter school is addressing or plans to address the issues noted. The chart below is pre-populated to include terms documented in the school's last renewal resolution or issues identified by the CSDE.

Standard/Indicator:	Term or Condition:	Progress Update:
2.2 Financial Reporting and Compliance	<p>Staff from the CSDE's Office and Internal Audit determined the Accounting Policies and Procedures Manual (APPM) required policy amendments, including bidding thresholds and personal use of the school facility.</p> <p>The school's Board of Trustees reported working on adopting model policies in consultation with its legal counsel.</p>	<p>The current set of Board approved Accounting Policies were reviewed again by Shipman and Goodwin. Shipman and Goodwin recommended changes to numerous items and forwarded back to Odyssey with the additional recommendation that they no longer remain policies but as stand alone procedures. Attorney revisions have been accepted.</p>

**5. Stewardship, Governance, and Management Best Practices:** In 250 words or less, summarize practices/processes established in the areas of stewardship, governance, and management (e.g., financial management, reporting compliance, sustaining financial viability, and school operations) that ensure the school is financially viable, organizationally healthy, strong, and held accountable to established goals. Explain the rationale for establishing and/or continuing the practice(s). Explain the impact on the school, referencing quantitative and qualitative data. Provide evidence of collaboration with local school districts in this area as appropriate.

Odyssey Community School continues to seek annual financial support from the Peter and Carmen Lucia Buck Foundation (PCLB). In the spring of 2023, a new operation grant application was forwarded to us and a comprehensive grant proposal for \$300,000 was submitted. We were delighted to be awarded more funding than we requested in our proposal (\$350,000). In addition, we responded to numerous CSDE Requests for Proposals seeking support with our mental health initiative, our Science of Reading initiative and our 4-week summer program offered to all Odyssey students. We did not receive either the mental health grant funding, nor any support for our summer program, but we were awarded our Science of Reading allocation grant from CSDE. We will continue to seek additional science of reading money that CSDE is offering small districts this fall. A Division of Emergency Management and Homeland Security grant proposal was also written seeking funding for several Odyssey school security projects. We received a matching award of \$37,395.45.

In 2023 we also sought and now receive additional interest revenue (2.5% APR) from our banking institution, Windsor Federal, which is a significant increase in monthly revenue for us.

The Board of Trustee treasurer continues to provide increased oversight over Odyssey Community School by signing off on all journal entries and numerous monthly reconciliations, as well as reviewing monthly spending reports.

Finally, Odyssey is seeking a private loan from Equitable Facilities Fund (EFF), a non-profit, social impact fund for charter school facilities. We are seeking this financial support for the renovation and addition of 18000 square feet of instructional space in order to add two additional preschool classrooms and provide additional middle school space for enhanced programming opportunities.



## PART 4: STUDENT POPULATION

### 1. Enrollment and Demographic Data: Provide 2022-2023 student demographic and enrollment information.

Grades Served:	PK-8	American Indian or Alaska Native:	2
Student Enrollment:	373	Asian:	86
		Black/African American:	85
Percent of Free/Reduced-Price Meals:	41.40	Hispanic/Latino:	71
		Native Hawaiian or Pacific Islander:	0
Percent of Special Education Students:	9	Two or More Races:	29
		White:	101

### 2022-2023 Enrollment by Grade Level:

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
37	39	38	38	37	34	39	37	38	37	NA	NA	NA	NA	374

### 2. Enrollment Efforts: Summarize the school's efforts to attract, enroll and retain a diverse student population, representative of students of color, low-income students, English learners/Multilingual learners, and students with disabilities.

Throughout the 2022-2023 school year, Odyssey continued to enhance partnerships and connect with the community to increase our visibility throughout the town and attract and retain a diverse student body.

We continue to have strong relationships with many of our sending districts, especially our host district of Manchester. We continue to utilize food services and transportation services with the Manchester Public Schools as well as partner with Manchester Early Learning Center for afterschool care. As we have over the past few years, Odyssey hosted 3 vaccine clinics throughout the year, open to Odyssey families, students, staff, and anyone from the community. By offering these clinics, our hope is to continue to offer an integrated and broad range of services to meet the varying needs of our families and the community as well as to make the community more aware of Odyssey's presence. Lastly, to continue to connect with the community, one of the Co-Principals joined some of the Manchester Early Childhood Collaborative meetings to connect with other organizations throughout the town and Odyssey's lottery information was shared out through their newsletter, to increase the number of families made aware of the school.

For active recruitment, "This is Odyssey!" a promotional video was put together that compiled student, staff, and family testimonials about the school to be shared on our website and social media. The goal for this was to highlight the members of the Odyssey community and provide first hand accounts of the school for prospective families. In addition, prior to the lottery a Virtual Q&A session was held with the school's 3 administrators to ensure that families had access to information about Odyssey, outside of just the website, and a chance to ask questions before deciding on applying.

### 3. Waitlist Data: Provide waitlist totals below, illustrating demand and community support for the school.

2022-2023 Waitlist:	2023-2024 Waitlist:
180	302

**4. Student Population Best Practice:** In 250 words or less, summarize practice(s)/system(s) used in the area of student population (e.g., family and community engagement, recruitment processes, retention strategies) to ensure the school promotes equity by effectively attracting, enrolling and retaining students, particularly among targeted populations. Explain the rationale for establishing and/or continuing the practice(s). Include a brief narrative on the school's unique model and describe the practice(s) and its impact on the school, referencing quantitative and qualitative data. Provide evidence of collaboration with local school districts in this area as appropriate.

During the 2022-2023 school year, Odyssey made significant efforts to enhance family engagement. We organized a Culture and Heritage Night, which saw an impressive turnout of over 100 students and families. Families contributed dishes that represented their respective cultures, allowing everyone to enjoy meals from various continents. Additionally, our 4th grade students hosted a Culture and Heritage presentation for their families. They had engaged in research projects about their own culture and heritage, creating presentations to share their knowledge. This event achieved a participation rate of over 90%.

Furthermore, we welcomed families into the school for various school day events. Notably, we organized guest reader events for grades PK-2 and a STEM celebration for grades 7-8. In our spring family survey, an overwhelming 97% of surveyed families agreed or strongly agreed that "Odyssey values the diversity of children's backgrounds," and 100% agreed or strongly agreed that "The teachers at Odyssey have built strong relationships with my child." Finally, an impressive 98.5% of families surveyed agreed or strongly agreed that "Odyssey works cooperatively with families and community members to promote each student's success and well-being as they prepare for the future."

In addition to expanding our engagement efforts, Odyssey forged new partnerships. In November 2022, our 8th grade students embarked on a 4-day trip to Saco, Maine, to attend The Ecology School. The mission of The Ecology School is to inspire stewardship of and connection to the natural world through experiential learning in ecology, conservation, farming, and sustainability. This experience broadened our students' understanding of the natural world, offering experiences many had not encountered before, such as visiting the beach or a self-sustaining farm. Additionally, we partnered with EASTCONN to involve our 5th and 7th grade students in The Faces of Culture program, which aims to combat prejudice and misperceptions by exposing children to diverse cultures and ethnicities. This program provided enriching field trips and interactions with students from other schools across Connecticut, fostering understanding and respect for others.

On the programmatic front, we focused on building staff capacity to support our students. Throughout the 2022-2023 school year, our entire staff completed RULER training, and students are set to begin engaging with RULER in the 2023-2024 school year. Establishing this foundation with students aims to create a sense of safety and value at Odyssey, ultimately contributing to student retention.

At Odyssey, we acknowledge the importance of recruiting and retaining staff that reflect the diversity of our student body. Presently, our certified minority teacher percentage stands at 11%, while our overall staff percentage is at 20%. We remain committed to improving these percentages by participating in recruitment fairs with the state and directly advertising our open positions to our parent community.

## APPENDIX B: CHARTER SCHOOL PERFORMANCE FRAMEWORK



The Connecticut State Department of Education's (CSDE) charter school performance framework promotes clear and transparent expectations for all charter schools. The four performance standards are central to measuring schools' efficacy and viability, and align to state law and national best practices among charter school authorizers as accumulated by the National Association of Charter School Authorizers. Within each standard area, the framework identifies a series of indicators used to evaluate charter schools. The framework drives the CSDE's charter school accountability systems and processes, including initial approval decisions, annual monitoring, and renewal determinations.

### Performance Standards:

1. **School Performance:** Is the school a successful model resulting in strong student outcomes and a positive school climate?
2. **Stewardship, Governance, and Management:** Is the school financially and organizationally healthy and viable?
3. **Student Population:** Is the school promoting equity by effectively attracting, enrolling, and retaining students, particularly among target populations?
4. **Legal Compliance:** Is the school acting in compliance with applicable laws and regulations?

Performance Standards:	Performance Indicators:
1. School Performance	<ol style="list-style-type: none"> <li>1.1. Academic Achievement                             <ol style="list-style-type: none"> <li>a. ELA Performance Index–All Students</li> <li>b. ELA Performance Index–High Needs Students</li> <li>c. Math Performance Index–All Students</li> <li>d. Math Performance Index–High Needs Students</li> <li>e. Science Performance Index–All Students</li> <li>f. Science Performance Index–High Needs Students</li> </ol> </li> <li>1.2. Academic Growth                             <ol style="list-style-type: none"> <li>a. ELA Academic Growth–All Students</li> <li>b. ELA Academic Growth–High Needs Students</li> <li>c. Math Academic Growth–All Students</li> <li>d. Math Academic Growth–High Needs Students</li> <li>e. Progress toward English Language Proficiency–Literacy</li> <li>f. Progress toward English Language Proficiency–Oral</li> </ol> </li> <li>1.3. Participation Rates–ELA, Math, Science (a. All Students, b. High Needs)</li> <li>1.4. Chronic Absenteeism (a. All Students, b. High Needs)</li> <li>1.5. Postsecondary Preparation</li> <li>1.6. Postsecondary Readiness</li> <li>1.7. On-track to High School Graduation</li> <li>1.8. 4-year Adjusted Cohort Graduation (All Students)</li> <li>1.9. 6-year Adjusted Cohort Graduation (High Needs Students)</li> <li>1.10. Postsecondary Entrance Rate</li> <li>1.11. Physical Fitness</li> <li>1.12. Arts Access</li> </ol>
2. Stewardship, Governance, and Management	<ol style="list-style-type: none"> <li>2.1. Financial Management</li> <li>2.2. Financial Reporting</li> <li>2.3. Financial Viability</li> <li>2.4. Governance and Management</li> <li>2.5. Facility</li> </ol>
3. Student Population	<ol style="list-style-type: none"> <li>3.1. Recruitment and Enrollment Process</li> <li>3.2. Waitlist and Enrollment Data</li> <li>3.3. Demographic Representation</li> <li>3.4. Family and Community Support</li> <li>3.5. School Culture and Climate</li> </ol>
4. Legal Compliance	<ol style="list-style-type: none"> <li>4.1. Open Meetings and Information Management</li> <li>4.2. Students with Disabilities</li> <li>4.3. English Learners</li> <li>4.4. Rights of Students</li> <li>4.5. Teacher/Staff Credentials</li> <li>4.6. Employee Rights</li> </ol>

## APPENDIX C: STATEMENT OF ASSURANCES


It is imperative that charter schools—as with all other public schools—adopt and uphold the highest ethical and legal standards while delivering excellent academic opportunities for students and their families.

As the authorized representative of **Odyssey Community School**, to the best of my knowledge, I affirm that:

1. Pursuant to C.G.S.A. § 10-66rr, all board members and staff have satisfactorily completed background checks, including a state and national criminal record check and a record check of the Department of Children and Families child abuse and neglect registry.
2. Pursuant to C.G.S.A. § 10-66rr, if applicable, all charter school management organization (CMO) governing board members and staff members, who performs a service involving direct student contact have satisfactorily completed background checks, as described in (1).
3. All contractors doing business with the school, who performs a service involving direct student contact have satisfactorily completed background checks, as described in (1).
4. Records of any and all background checks described above, are on file at **Odyssey Community School** and available for random audit by the Connecticut State Department of Education (CSDE).
5. Pursuant to C.G.S.A. § 10-66oo, **Odyssey Community School** Governing Board has adopted written anti-nepotism and conflict of interest policies consistent with state law and best practices in nonprofit corporate governance, and pursuant to 10-66bb(d), that no member or employee of the Governing Board has a personal or financial interest in any asset, real or personal, of the charter school.
6. Pursuant to C.G.S.A. § 10-66oo, each member of a governing council of a state or local charter school shall complete training related to charter school governing council responsibilities and best practices at least once during the term of the charter, and that no board member of **Odyssey Community School** serves on the board of another charter school or CMO.
7. All public funds received by **Odyssey Community School** have been, or are being, expended prudently and in a manner required by law.
8. All Governing Board meetings are open and accessible to the public, and that **Odyssey Community School** has posted, and continues to post, on any Internet website that the Governing Board operates, the schedule, agenda, and minutes of each Governing Board meeting, including any meeting of a subcommittee of the Governing Board.
9. **Odyssey Community School** does not discriminate in any employment practice, education program, or educational activity on the basis of race, color, religious creed, sex, age, national origin, ancestry, marital status, sexual orientation, gender identity or expression, disability, or any other basis prohibited by Connecticut state and/or federal nondiscrimination laws.
10. **Odyssey Community School** does not operate any school location outside the scope of its approved charter or subsequent State Board of Education approval.

By signing this Statement of Assurances on behalf of the Governing Board of **Odyssey Community School**, I acknowledge that I understand the terms contained herein and affirm the validity of each statement to the best of my knowledge. I further understand that **Odyssey Community School** may be subject to random audit by the CSDE to verify these statements.

**Signature:**

A handwritten signature in black ink, reading "Miriam Lewis", is written over a horizontal line.

**Name of Board Chairperson:**

**Miriam Lewis**

**Date:**

**October 20, 2023**

**ODYSSEY COMMUNITY SCHOOL, INC.**

**FINANCIAL STATEMENTS**

**JUNE 30, 2022**

**ODYSSEY COMMUNITY SCHOOL, INC.**  
**FINANCIAL STATEMENTS**  
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**HENRY, RAYMOND  
& THOMPSON, LLC**

*Certified Public Accountants*

1340 Sullivan Avenue South Windsor, CT 06074 Tel: (860) 644-5825 Fax: (860) 644-5731	One Hamden Center 2319 Whitney Ave, Suite 5-D Hamden, CT 06518 Tel: (203) 288-4144 Fax: (203) 248-9205
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## **INDEPENDENT AUDITOR'S REPORT**

Board of Trustees  
Odyssey Community School  
Manchester CT 06040

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the financial statements of Odyssey Community School, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Odyssey Community School as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Odyssey Community School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Odyssey Community School's ability to continue as a going concern for one year after the date that the financial statements are issued.



## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Odyssey Community School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Odyssey Community School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Report on Other Legal and Regulatory Requirements**

### ***Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of State Financial Assistance, as required by the Uniform Guidance, State of Connecticut Office of Policy and Management under the Connecticut Single Audit Act (C.G.S. Sections 4-230 to 4-236), are presented for purposes of additional analysis, and are not required parts of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

***Other Reporting Required by Government Auditing Standard***

In accordance with Government Auditing Standards, we have also issued our report dated December 12, 2022, on our consideration of Odyssey Community School 's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Odyssey Community School 's internal control over financial reporting and compliance.

***Henry, Raymond & Thompson, LLC***

Henry, Raymond & Thompson, LLC  
South Windsor, Connecticut  
December 12, 2022

**ODYSSEY COMMUNITY SCHOOL  
STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED JUNE 30,2022**

**ASSETS**

Current Assets

Cash	\$ 763,280
Accounts receivable	135,804
Grants receivable	40,208
Prepaid expenses	<u>112,281</u>
Total Current Assets	1,051,573

Property and equipment, net	555,840
Security deposit	<u>15,780</u>

Total Assets	<u><u>\$ 1,623,193</u></u>
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**LIABILITIES AND NET ASSETS**

Current Liabilities

Accounts payable	\$ 20,391
Accrued expenses and other current liabilities	263,275
Deferred revenue	<u>300,000</u>
Total Liabilities	583,666

Net Assets

Without donor restriction	1,039,527
With donor restriction	<u>-</u>
Total Net Assets	<u><u>1,039,527</u></u>

Total Liabilities and Net Assets	<u><u>\$ 1,623,193</u></u>
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Notes to the financial statements are an integral part of the basic financial statements

**ODYSSEY COMMUNITY SCHOOL  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2022**

**REVENUE AND SUPPORT WITHOUT DONOR  
RESTRICTIONS**

State grants	\$ 3,805,358
Local school systems	320,990
Federal grants	333,841
Contributions	450,451
Interest Income	2,194
Other Income	<u>10,939</u>
Total Revenue and Support Without Donor Restrictions	4,923,773

**EXPENSES**

Program services	4,508,846
Management and general	<u>752,907</u>
Total Expenses	5,261,753

Change in Net Assets	(337,980)
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**NET ASSETS WITHOUT DONOR RESTRICTIONS**

Beginning of year	<u>1,377,507</u>
End of year	<u><u>\$ 1,039,527</u></u>

Notes to the financial statements are an integral part of the basic financial statements

**THE ODYSSEY SCHOOL**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE EYAR ENDED JUNE 30, 2022**

	Program Services	Management and General	Total
Salaries and related expenses			
Salaries and wages	\$ 2,740,292	\$ 483,581	\$ 3,223,873
Employee benefits	412,830	72,852	485,682
Payroll taxes	115,348	20,356	135,704
Total salaries and related expenses	<u>3,268,470</u>	<u>576,789</u>	<u>3,845,259</u>
Rent and related expense	325,048	57,361	382,409
Supplies and curriculum	51,583	9,103	60,686
Repairs and maintenance	74,016	13,062	87,078
Utilities	54,381	9,597	63,978
Professional fees	62,360	11,005	73,365
Office supplies and expense	86,383	15,244	101,627
Purchased Services	234,586	-	234,586
Field trips	7,786	-	7,786
Insurance	25,867	4,565	30,432
Other expense	19,688	3,474	23,162
Depreciation and amortization	298,677	52,708	351,385
Total Expenses Before Depreciation	<u>\$ 4,508,846</u>	<u>\$ 752,907</u>	<u>\$ 5,261,753</u>

Notes to the financial statements are an integral part of the basic financial statements

**ODYSSEY COMMUNITY SCHOOL  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2022**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in net assets	\$ (337,980)
Adjustments to reconcile change in net assets to net cash from operating activities	
Depreciation	351,385
Changes in operating assets and liabilities	
Accounts receivable	(44,247)
Grants receivable	(9,595)
Prepaid expenses and other current assets	(64,007)
Accounts payable	(35,559)
Accrued expenses and other current liabilities	(78,470)
Deferred revenue	(53,800)
Net Cash from Operating Activities	<u>(272,273)</u>

**CASH FLOWS FROM INVESTING ACTIVITY**

Purchases of property and equipment	<u>(175,298)</u>
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**CASH FLOWS FROM FINANCING ACTIVITY**

Repayments of loans payable	<u>(43,849)</u>
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Net Change in Cash and Cash Equivalents	(491,420)
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**CASH**

Beginning of year	<u>1,254,700</u>
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End of year	<u><u>\$ 763,280</u></u>
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**SUPPLEMENTAL CASH FLOW INFORMATION**

Cash paid during the year for interest	\$ -
----------------------------------------	------

Notes to the financial statements are an integral part of the basic financial statements

**ODYSSEY COMMUNITY SCHOOL  
NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2022**

**1. Description of the School**

Odyssey Community School, Inc. (the "School"), is a not-for-profit established to operate a charter school authorized by the State of Connecticut Public Act 97-214, as amended by Sections 56 and 57 of Public Act 96-244. Located in Manchester, Connecticut, the School's income from activities is received primarily from the Connecticut State Department of Education through a per pupil reimbursement grant. The School provides education for students from kindergarten through eighth grade with an emphasis on media literacy to develop analytical thinking, communication skills, and experiential learning that connects students with the world outside of school.

The Board of Education of the State of Connecticut has granted the School's charter through June 30, 2025.

**2. Summary of Significant Accounting Policies**

***Basis of Presentation***

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

***Use of Estimates***

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

***Cash***

From time to time the School has cash in the bank in excess of the federal deposit insurance amount of \$250,000. The School has not experienced any losses to date and believes it is not exposed to any significant credit risk on cash. As of June 30, 2022, The School's cash exceeded federally insured limits by \$513,280.

***Accounts Receivable***

Accounts receivable are stated at the amount management expects to collect from outstanding balances. An allowance for doubtful accounts is provided for those receivables considered to be uncollectible based on historical information and current economic conditions. Receivables are considered past due if full payments are not received in accordance with the contractual terms. Bad debts are written off against the allowance when identified. No allowance for bad debt was recorded at June 30, 2022 as management believes all accounts are fully collectible. The School does not charge interest on outstanding receivables.

**ODYSSEY COMMUNITY SCHOOL  
NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2022**

***Property and Equipment***

Property and equipment are stated at cost less accumulated depreciation. Depreciation is computed using the straight-line method over estimated useful lives of the assets as follows:

<u>Description</u>	<u>Useful Life</u>
Leasehold improvements	4-10 years
Computer and educational equipment	4-16 years
Furniture and equipment	3-6 years

Expenditures for maintenance and repairs are charged to expense as incurred, while expenditures which significantly increase values or extend useful lives are capitalized. The School capitalizes all expenditures in excess of \$1,000 for property and equipment with a useful life greater than 12 months. Upon the disposition of property and equipment, the cost and related accumulated depreciation are eliminated from the accounts and the gain or loss thereon is reflected in the statement of activities.

***Net Asset Presentation***

Resources for various purposes are classified for accounting and reporting purposes into net asset categories established according to nature and purpose as follows:

**Net assets without donor restrictions** - consist of resources available for the general support of the School's operations. Net assets without donor restrictions may be used at the discretion of the School's management and/or the Board of Trustees.

**Net assets with donor restrictions** – represents amounts restricted by donors for specific activities of the School or to be used at a future date.

The School records contributions as net assets with donor restrictions if they are received with donor stipulations that limit their use either through purpose or time restrictions. When a donor restriction expires, that is, when a time restriction ends or a purpose restriction is fulfilled, net assets with donor restrictions are classified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. However, if a restriction is fulfilled in the same time period in which the contribution or grant is received, the contribution is reported as without donor restrictions in the year received.

***Revenue and Support***

***State and Federal Grants***

Revenue from the state and local government resulting from the School's charter status is based on the number of students enrolled and is recorded when barriers to measurement are performed in accordance with the charter agreement. Federal and other state and local funds are recorded when expenditures are incurred and billable to the government agency.



**ODYSSEY COMMUNITY SCHOOL  
NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2022**

The School receives a substantial portion of its support and revenue from the Connecticut State Department of Education. If the charter school laws were modified, reducing or eliminating these revenues, the School's finances could be materially affected.

*Local School Systems*

The local communities are required by the State Board of Education to provide certain services to the students from their district attending the School, and the revenue and expenses for these services is recognized when services are provided.

*Other Income*

Other Income revenues are recognized as services are provided.

*Support*

The School recognizes contributions when cash, securities, or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with measurable performance or other barriers and right of return – are not recognized until the conditions on which they depend have been met. Federal and state contracts and grants are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Refundable government grants consists of government grants received for which performance requirements or incurrence of allowable qualifying expenses have not yet been met or incurred.

*Contributed Goods and Services*

The School reports gifts of property and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Absent donor stipulations about how long those assets must be maintained, the School reports expirations of donor restrictions when the assets are placed in service.

In-kind contributions are reflected as contributions at their estimated fair value at the date of donation and are reported as support without donor restrictions unless explicit donor stipulations specify how donated assets must be used. The School recognizes the estimated fair value of contributed services if such services meet the following criteria:

- The services or goods received either create or enhance nonfinancial assets, or
- The services received require specialized skills and are provided by individuals possessing those skills, and the services received would typically need to be purchased if not contributed.

Many individuals volunteered their time and performed a variety of tasks to assist the School in carrying out its mission during the year ended June 30, 2022. These services do not meet the recognition criteria for contributed services. Accordingly, a value for these services has not been reflected in the accompanying financial statements. There were no reportable in-kind donations during the year ended June 30, 2022.

*Functional Allocation of Expenses*

The School allocates its expenses on a functional basis among its various programs and support services. Expenses that can be identified with a specific program and support service are allocated

**ODYSSEY COMMUNITY SCHOOL  
NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2022**

directly according to their natural expense classification, while other expenses are allocated based on management's systematic and rational policy as follows:

<u>Expense</u>	<u>Method of Allocation</u>
Salaries and wages	Time and effort
Employee benefits	Time and effort
Payroll taxes	Time and effort
Depreciation and amortization	Square footage/Usage
Rent and related expenses	Square footage/Usage
Repairs and maintenance	Square footage/Usage
Utilities	Square footage/Usage
Insurance	Square footage/Usage

***Income Taxes***

The School is a nonprofit School, which is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC) and is a public charity according to Section 170(b)(1)(A)(iv) of the IRC. Accordingly, no provision for income taxes has been recorded in the accompanying financial statements.

The School recognizes the effect of income tax positions only if those positions are more likely than not to be sustained. Management has determined that the School had no uncertain tax positions that would require financial statement recognition or disclosure. The School is no longer subject to examinations by the applicable taxing jurisdictions for periods prior to 2019.

***Subsequent Events Evaluation by Management***

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issued, which date is December 12, 2022.

**3. Liquidity and Availability of Financial Assets**

Financial assets available within one year of the statement of financial position date for general expenditure at June 30 consisted of the following:

	2022
Cash	\$ 763,280
Accounts receivable	135,804
Grants receivable	40,208
	<u>\$ 939,292</u>

The School is substantially supported by per pupil grant funding through the Connecticut State Department of Education. The financial assets listed above are not subject to grant or other

**ODYSSEY COMMUNITY SCHOOL  
NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2022**

contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date. Donor restricted net assets are not available for general expenditures as they are restricted for specific purposes by the donor.

As part of the School's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

**4. Property and Equipment**

Property and equipment at June 30 consisted of the following:

	2022
Leasehold improvements	4,188,793
Computers and equipment	371,943
Furnitures and fixtures	324,727
	<u>4,885,463</u>
Accumulated depreciation and ammortization	(4,329,623)
	<u><u>\$ 555,840</u></u>

**5. Note Payable**

The School obtained a construction loan for the expansion of the building for \$300,000. On June 27, 2015, this loan converted to a permanent term loan with an interest rate of 4.74%. In May 2016, the School amended this loan to pay interest only from May 2016 through May 2017. Thereafter, regular principal and interest payments resumed. The loan was secured by substantially all assets of the School. The final loan repayment of \$43,849 was paid on October 25<sup>th</sup>, 2021, and as of the June 30, 2022 year end, The School has no further repayment obligation under this loan.

**6. Retirement Plan**

The School has established a retirement plan under Section 403(b) of the Internal Revenue Code covering substantially all employees. The School may elect to provide a discretionary employer match contribution. For the year ended June 30, 2022 the School made employer matching contributions of \$72,356.

**7. Leases and Commitments**

The School entered into a lease agreement with Sapphire Properties on February 23, 2021, to lease the property located at 579 Middle Turnpike West, Manchester, Connecticut. The lease commenced on March 1, 2021 and is set to expire on February 28, 2026. The School has the option to extend the initial lease agreement 5 years, as long as the School provides written notice to the landlord on or before December 1, 2025. The School agrees to pay \$222,332 of rent annually, in monthly instalments of \$18,528. Rent expense under this arrangement totaled \$222,332 for the year ended June 30, 2022. Future minimum lease payments are as follows:

**ODYSSEY COMMUNITY SCHOOL  
NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2022**

Year Ended June 30th	
2023	\$ 222,332
2024	\$ 222,332
2025	\$ 222,332
2026	\$ 148,224

**8. Contingencies and Uncertainties**

***Government Grants***

The School has various grants with governmental agencies. Expenditure of these funds requires compliance with terms and conditions specified in the related grants and agreements. The grants are subject to audit by the respective funding source and could result in the recapture of previously reported revenue due to disallowed costs. Management does not believe that any such disallowance, if found, would be material to the School's financial statements. Accordingly, no provision for any liability that may result has been made in the financial statements.

***COVID-19***

The School's operations have been affected by ongoing outbreak of the coronavirus disease 2019 ("COVID-19"), which was declared a pandemic by the World Health Organization in March 2020. Many countries around the world, including the United States, have significant governmental measures being implemented to control the spread of COVID-19, including temporary closures of businesses,

severe restrictions on travel and the movement of people and other material limitations on the conduct of business. While the School is unable to quantify the potential effects on the future financial statements due to the continuing public health emergency, management has taken steps to mitigate negative financial effects and maintain financial liquidity and flexibility.

The full duration and extent of the COVID-19 pandemic, related business and travel restrictions, and changes to behavior intended to reduce its spread are uncertain as of the date these financial statements were available for issuance, as the pandemic continues to evolve globally. Therefore, the full extent of any adverse impact on the results of operations, financial position, and cash flows in 2023 cannot be reasonably estimated at this time.

**9. Concentrations of Revenue and Support**

The School receives funding through grants with the Connecticut State Department of Education. The funding received represented 77% of revenue and support for the year ended June 30, 2022.

**10. Surplus Revenue Retention**

The School is allowed to keep a maximum of 10% of state funds received which are unexpended at the end of the fiscal year, which must be spent in the next fiscal year. In addition, if there are unexpended state funds at the end of the fiscal year, the School may create a reserve funds to finance a specific capital or equipment project using no more than 5% of state funding which is unexpended.

**ODYSSEY COMMUNITY SCHOOL  
NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2022**

This reserve fund is calculated on a different basis of accounting which does not capitalize expenditures and allows for encumbrances payable to be expensed. The School did not have unexpended state funds as of June 30, 2022.

**11. Connecticut Teachers' Retirement Plan**

All certified administrators and teachers participate in the Connecticut Teachers' Retirement System that is administered by the State – with the exception of the Executive Director, who is retired but working under the TRB approved 45% rule. The Plan requires mandatory contributions by employees of 8.25% of their eligible annual compensation. The State of Connecticut provides the remaining funding of retirement benefits and is required to contribute at an actuarially determined rate, which may be reduced by an act of State Legislature. Administrative costs of the plan are funded by the State. The School has no obligation under this plan.

## **STATE SUPPLEMENTAL REPORTS**

**SCHEDULE OF STATE FINANCIAL  
ASSISTANCE**



**HENRY, RAYMOND  
& THOMPSON, LLC**

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*Certified Public Accountants*

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING  
STANDARDS***

*Independent Auditor's Report*

To the Board of Education of  
Odyssey Community School  
Manchester, CT

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Odyssey Community School, Inc. (The "School"), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 12, 2022.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Odyssey Community School's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Odyssey Community School's internal control. Accordingly, we do not express an opinion on the effectiveness of Odyssey Community School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether Odyssey Community School 's financial statements are free from 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 financial statements. 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*.

### **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.

*Henry, Raymond & Thompson, LLC*

Henry, Raymond & Thompson, LLC  
South Windsor, CT  
December 12, 2022



**HENRY, RAYMOND  
& THOMPSON, LLC**

1340 Sullivan Avenue South Windsor, CT 06074 Tel: (860) 644-5825 Fax: (860) 644-5731	One Hamden Center 2319 Whitney Ave, Suite 5-D Hamden, CT 06518 Tel: (203) 288-4144 Fax: (203) 248-9205
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*Certified Public Accountants*

**Independent Auditors' Report on Compliance for Each Major State Program;  
Report on Internal Control over Compliance; and Report on the Schedule of  
Expenditures of State Financial Assistance Required by the State Single Audit Act**

Board of Trustees  
Odyssey Community School  
Bridgeport, CT

**Report on Compliance for Each Major State Program**

***Opinion on Each Major State Program***

We have audited Odyssey Community School 's compliance with the types of compliance requirements identified as subject to audit in the Office of Policy and Management's Compliance Supplement that could have a direct and material effect on each of Odyssey Community School 's major state programs for the year ended June 30, 2022. Odyssey Community School 's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Odyssey Community School complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S Sections 4-230 to 4-236). Our responsibilities under those standards and the State Single Audit Act are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Odyssey Community School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of Odyssey Community School 's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Odyssey Community School 's state programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Odyssey Community School 's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the State Single Audit will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Odyssey Community School 's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the State Single Audit Act, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Odyssey Community School 's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Odyssey Community School 's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of Odyssey Community School 's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act**

We have audited the financial statements of Odyssey Community School as of and for the year ended June 30, 2022, and have issued our report thereon dated December 12, 2022, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the financial statements as a whole.

*Henry, Raymond & Thompson, LLC*

Henry, Raymond & Thompson, LLC  
South Windsor, CT  
December 12, 2022

**Odyssey Community School**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2022**

<b>State Grantor Pass-Through Grantor Program Title</b>	<b>State Grant Program Core-CT Number</b>	<b>Passed through to Subrecipients</b>	<b>Total State Expenditures</b>
<b>Connecticut Department of Education</b>			
State Charter School	11000-SDE64370-16119	\$ -	\$ 3,804,800
Talent Development - TEAM	11000-SDE64370-12552	-	558
<b>Total Expenditures of State Financial Assistance</b>		<b>\$ -</b>	<b>\$ 3,805,358</b>

Notes to the schedule of state financial assistance are an integral part of this schedule of supplementary information

**ODYSSEY COMMUNITY SCHOOL  
NOTES TO SCHEDULE OF EXPENDITURES  
OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2022**

**Note 1 – Basis of Presentation**

The accompanying Schedule of Expenditures of State Financial Assistance includes state grant activity of Odyssey Community School under programs of the State of Connecticut for the fiscal year ended June 30, 2022. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. These financial assistance programs fund the operation of a state charter school.

**Note 2 – Summary of Significant Accounting Policies**

The accounting policies of Odyssey Community School conform to accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations.

The information in the Schedule of Expenditures of State Financial Assistance is presented based on regulations established by the State of Connecticut Office of Policy and Management.

**Basis of Accounting**

The financial statements contained in Odyssey Community School's annual audit report are prepared on the accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule of Expenditures of State Financial Assistance.

**THE ODYSSEY SCHOOL**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**I. SUMMARY OF AUDITOR'S RESULTS**

*Financial Statements*

Type of auditor's opinion issued:

Unmodified

Internal control over financial reporting:

- |                                           |   |     |          |               |
|-------------------------------------------|---|-----|----------|---------------|
| • Material weakness(es) identified?       | — | Yes | <u>X</u> | No            |
| • Significant deficiency(ies) identified? | — | Yes | <u>X</u> | None reported |

Noncompliance material to financial statements noted?

—	Yes	<u>X</u>	No
---	-----	----------	----

*State Financial Assistance*

Internal control over major programs:

- |                                           |   |     |          |               |
|-------------------------------------------|---|-----|----------|---------------|
| • Material weakness(es) identified?       | — | Yes | <u>X</u> | No            |
| • Significant deficiency(ies) identified? | — | Yes | <u>X</u> | None reported |

Type of auditor's opinion issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act?

—	Yes	<u>X</u>	No
---	-----	----------	----

- The following schedule reflects the major programs included in the audit

<u>State Grantor and Program</u>	<u>State Core-CI Number</u>	<u>Total Expenditures</u>
Connecticut Department of Education		
State Charter School	11000-SDE64370-16119	\$ 3,804,800
Dollar threshold used to distinguish between Type A and Type B programs		\$ 200,000

**THE ODYSSEY SCHOOL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2022**

**II. FINANCIAL STATEMENT FINDINGS**

No findings

**III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS**

No findings

**IV. PRIOR PERIOD FINANCIAL STATEMENT FINDINGS**

**Finding No. 2020-01 Account Reconciliations**

Condition: During our audit it was noted that certain general ledger accounts were not analyzed for proper accounting or reconciled to supporting documentation.

Current Status: Finding was first reported for the fiscal year ended June 30, 2020 and was repeated as a finding in for the fiscal year ended June 30, 2021. In prior years, the school experienced turnover at the Business Manager position, and as a result certain accounts were not analyzed or reconciled during the fiscal year ended June 30, 2021. For the year ended June 30, 2022, this finding has been corrected.

**Finding No. 2021-02 Depreciation Expense**

Condition: Depreciation expense was not recorded

Current Status: Finding was first reported for the fiscal year ended June 30, 2020 and was repeated as a finding for the fiscal year ended June 30, 2021. In prior years, the school has experienced turnover at the Business Manager position, and as a result, depreciation expense was not recorded. For the fiscal year ended June 30, 2022, this finding has been corrected.



PKF O'CONNOR DAVIES ADVISORY, LLC  
ONE CORPORATE DRIVE, SUITE 725  
SHELTON, CT 06484-6241

ODYSSEY COMMUNITY SCHOOL, INC.  
579 MIDDLE TURNPIKE WEST  
MANCHESTER, CT 06040

|||||

Caution: Forms printed from within Adobe Acrobat products may not meet IRS or state taxing agency specifications. When using Acrobat, select the "Actual Size" in the Adobe "Print" dialog.

CLIENT'S COPY

CLIENT COPY



MARCH 7, 2023

ODYSSEY COMMUNITY SCHOOL, INC.  
579 MIDDLE TURNPIKE WEST  
MANCHESTER, CT 06040

ODYSSEY COMMUNITY SCHOOL, INC.:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF THE 2021 EXEMPT ORGANIZATION RETURN,  
AS FOLLOWS...

2021 FORM 990

EACH ORIGINAL SHOULD BE DATED, SIGNED AND FILED IN ACCORDANCE WITH THE FILING  
INSTRUCTIONS. THE COPY SHOULD BE RETAINED FOR YOUR FILES.

VERY TRULY YOURS,

JENNIFER BULL

# TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING  
JUNE 30, 2022

---

**PREPARED FOR:**

ODYSSEY COMMUNITY SCHOOL, INC.  
579 MIDDLE TURNPIKE WEST  
MANCHESTER, CT 06040

---

**PREPARED BY:**

PKF O'CONNOR DAVIES ADVISORY, LLC  
ONE CORPORATE DRIVE, SUITE 725  
SHELTON, CT 06484-6241

---

**AMOUNT DUE OR REFUND:**

NOT APPLICABLE

---

**MAKE CHECK PAYABLE TO:**

NOT APPLICABLE

---

**MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:**

NOT APPLICABLE

---

**RETURN MUST BE MAILED ON OR BEFORE:**

NOT APPLICABLE

---

**SPECIAL INSTRUCTIONS:**

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE IRS. DO NOT MAIL A PAPER COPY OF THE RETURN TO THE IRS. RETURN FORM 8879-TE TO US BY MAY 15, 2023.

Form **8879-TE****IRS e-file Signature Authorization  
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2021, or fiscal year beginning JUL 1, 2021, and ending JUN 30, 2022**2021**Department of the Treasury  
Internal Revenue Service

▶ Do not send to the IRS. Keep for your records.

▶ Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.

Name of filer

**ODYSSEY COMMUNITY SCHOOL, INC.**

EIN or SSN

**06-1452142**Name and title of officer or person subject to tax **PHILIP O'REILLY  
EXECUTIVE DIRECTOR****Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <b>4,923,773.</b>
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

**Part II Declaration and Signature Authorization of Officer or Person Subject to Tax**

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the

2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize **PKF O'CONNOR DAVIES ADVISORY, LLC** to enter my PIN

**12345**Enter five numbers, but  
do not enter all zeros

as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶

Date ▶

**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

**13562856789**

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ **PKF O'CONNOR DAVIES ADVISORY, LLC**Date ▶ **03/07/23**

**ERO Must Retain This Form - See Instructions  
Do Not Submit This Form to the IRS Unless Requested To Do So**

LHA For Privacy act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2021)



# Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue Service

► **File a separate application for each return.**  
► **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

## Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print  File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
	<b>ODYSSEY COMMUNITY SCHOOL, INC.</b>	<b>06-1452142</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>579 MIDDLE TURNPIKE WEST</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>MANCHESTER, CT 06040</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

**AMY LITTLE**  
• The books are in the care of ► **579 MIDDLE TURNPIKE WEST - MANCHESTER, CT 06040**

Telephone No. ► **(860) 645-1234** Fax No. ► \_\_\_\_\_

• If the organization does not have an office or place of business in the United States, check this box ☐ **1**

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box ☐ **1**. If it is for part of the group, check this box ☐ **2** and attach a list with the names and TINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until **MAY 15, 2023**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 ► ☐ calendar year \_\_\_\_\_ or  
 ► ☒ tax year beginning **JUL 1, 2021**, and ending **JUN 30, 2022**

**2** If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return  
☐ Change in accounting period

<b>3a</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	<b>0.</b>
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	<b>0.</b>
<b>c</b> <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	<b>0.</b>

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2022)

EXTENDED TO MAY 15, 2023

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

**2021**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**A** For the 2021 calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022****B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization

ODYSSEY COMMUNITY SCHOOL, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite

579 MIDDLE TURNPIKE WEST

City or town, state or province, country, and ZIP or foreign postal code

MANCHESTER, CT 06040

**F** Name and address of principal officer: PHILIP O'REILLY

579 MIDDLE TURNPIKE WEST, MANCHESTER, CT 06

**D** Employer identification number

06-1452142

**E** Telephone number

860 645 - 1234

**G** Gross receipts \$ 4,923,773.**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No  
If "No," attach a list. See instructions**H(c)** Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: WWW.ODYSSEYSCHOOL.ORG**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: 1996 **M** State of legal domicile: CT**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>ODYSSEY COMMUNITY SCHOOL PROVIDES A POSITIVE INTERMEDIATE ELEMENTARY AND MIDDLE SCHOOL</b>	
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	11
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	6
	<b>5</b>	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	57
	<b>6</b>	Total number of volunteers (estimate if necessary)	15
	<b>7 a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	0.
<b>b</b>	Net unrelated business taxable income from Form 990-T, Part I, line 11	0.	
<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h)	Prior Year: 4,212,156. Current Year: 4,589,650.
	<b>9</b>	Program service revenue (Part VIII, line 2g)	287,425. 320,990.
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	900. 2,194.
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	8,202. 10,939.
	<b>12</b>	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,508,683. 4,923,773.
<b>Expenses</b>	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0. 0.
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	0. 0.
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,163,792. 3,845,259.
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	0. 0.
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶	0.
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,515,277. 1,416,494.
	<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,679,069. 5,261,753.
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	-170,386. -337,980.	
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16)	Beginning of Current Year: 2,172,853. End of Year: 1,623,193.
	<b>21</b>	Total liabilities (Part X, line 26)	795,344. 583,666.
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	1,377,509. 1,039,527.

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer	Date			
	PHILIP O'REILLY, EXECUTIVE DIRECTOR Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	JENNIFER BULL	JENNIFER BULL	03/07/23		P00448361
	Firm's name ▶ PKF O'CONNOR DAVIES ADVISORY, LLC	Firm's EIN ▶ 87-3231666			
	Firm's address ▶ ONE CORPORATE DRIVE, SUITE 725 SHELTON, CT 06484-6241	Phone no. 203-929-3535			

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

132001 12-09-21

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2021)

**SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION**



**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☐

- 1 Briefly describe the organization's mission:

ODYSSEY COMMUNITY SCHOOL PROVIDES A POSITIVE INTERMEDIATE ELEMENTARY AND MIDDLE SCHOOL EXPERIENCE THAT EMPHASIZES ACADEMIC EXCELLENCE, THE ABILITY TO COMMUNICATE EFFECTIVELY USING TRADITIONAL AND TECHNOLOGICAL MEDIA AND THE DEVELOPMENT OF STRONG CHARACTER AND SELF CONFIDENCE.

- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?
- ☐
- Yes
- ☒
- No

If "Yes," describe these new services on Schedule O.

- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?
- ☐
- Yes
- ☒
- No

If "Yes," describe these changes on Schedule O.

- 4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 4,508,846. including grants of \$ ) (Revenue \$ 4,139,199.)  
 ODYSSEY COMMUNITY SCHOOL A PROVIDES INTERMEDIATE ELEMENTARY AND MIDDLE SCHOOL EXPERIENCE THAT EMPHASIZES ACADEMIC EXCELLENCE, THE ABILITY TO COMMUNICATE EFFECTIVELY USING TRADITIONAL AND TECHNOLOGICAL MEDIA AND THE DEVELOPMENT OF STRONG CHARACTER AND SELF-CONFIDENCE.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

- 4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 4,508,846.

Form 990 (2021)



**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	X	
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
<b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>24d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
<b>25b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
<b>28a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
<b>28b</b> A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
<b>28c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
<b>35b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
<b>1b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
<b>1c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	



**Part V** Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	57	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
<b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country		
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	<b>Section 501(c)(7) organizations.</b> Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	<b>Section 501(c)(12) organizations.</b> Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
a	Is the organization licensed to issue qualified health plans in more than one state?		
<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		X
If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		X
If "Yes," complete Form 4720, Schedule O.			
17	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?		
If "Yes," complete Form 6069.			

**Part VI Governance, Management, and Disclosure.** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI ☒**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year ..... <b>11</b> If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent ..... <b>6</b>		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? .....		<input checked="" type="checkbox"/>
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? .....		<input checked="" type="checkbox"/>
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? .....		<input checked="" type="checkbox"/>
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? .....		<input checked="" type="checkbox"/>
<b>6</b> Did the organization have members or stockholders? .....		<input checked="" type="checkbox"/>
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? .....		<input checked="" type="checkbox"/>
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? .....		<input checked="" type="checkbox"/>
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body? .....	<input checked="" type="checkbox"/>	
<b>b</b> Each committee with authority to act on behalf of the governing body? .....	<input checked="" type="checkbox"/>	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O .....		<input checked="" type="checkbox"/>

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates? .....		<input checked="" type="checkbox"/>
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? .....		
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .....	<input checked="" type="checkbox"/>	
<b>b</b> Describe on Schedule O the process, if any, used by the organization to review this Form 990. ....		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13 .....	<input checked="" type="checkbox"/>	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? .....	<input checked="" type="checkbox"/>	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done .....		<input checked="" type="checkbox"/>
<b>13</b> Did the organization have a written whistleblower policy? .....		<input checked="" type="checkbox"/>
<b>14</b> Did the organization have a written document retention and destruction policy? .....		<input checked="" type="checkbox"/>
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b> The organization's CEO, Executive Director, or top management official .....	<input checked="" type="checkbox"/>	
<b>b</b> Other officers or key employees of the organization .....		<input checked="" type="checkbox"/>
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? .....		<input checked="" type="checkbox"/>
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? .....		

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed **CT**

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

**19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, address, and telephone number of the person who possesses the organization's books and records **AMY LITTLE - (860) 645-1234**  
**579 MIDDLE TURNPIKE WEST, MANCHESTER, CT 06040**



Check if Schedule O contains a response or note to any line in this Part VII

7

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- ☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

132007 12-09-21



**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	4,139,199.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	450,451.			
	g	Noncash contributions included in lines 1a-1f	1g \$				
	h	<b>Total. Add lines 1a-1f</b>		4,589,650.			
<b>Program Service Revenue</b>	2 a	SPECIAL ED SERVICES	Business Code 611710	320,990.	320,990.		
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	<b>Total. Add lines 2a-2f</b>		320,990.			
	<b>Other Revenue</b>	3	Investment income (including dividends, interest, and other similar amounts)		2,194.	2,194.	
4		Income from investment of tax-exempt bond proceeds					
5		Royalties					
6 a		Gross rents	(i) Real (ii) Personal				
b		Less: rental expenses					
c		Rental income or (loss)					
d		Net rental income or (loss)					
7 a		Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
b		Less: cost or other basis and sales expenses					
c		Gain or (loss)					
d		Net gain or (loss)					
8 a		Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
b		Less: direct expenses	8b				
c		Net income or (loss) from fundraising events					
9 a		Gross income from gaming activities. See Part IV, line 19	9a				
b		Less: direct expenses	9b				
c		Net income or (loss) from gaming activities					
10 a		Gross sales of inventory, less returns and allowances	10a				
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>	11 a	MICELLANEOUS	Business Code 900099	10,939.	10,939.		
	b						
	c						
	d	All other revenue					
	e	<b>Total. Add lines 11a-11d</b>		10,939.			
12	<b>Total revenue. See instructions</b>		4,923,773.	334,123.	0.	0.	



**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	557,971.	506,292.	51,679.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,665,902.	2,234,000.	431,902.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	485,682.	412,830.	72,852.	
10 Payroll taxes	135,704.	115,348.	20,356.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	73,365.	62,360.	11,005.	
12 Advertising and promotion	101,627.	86,383.	15,244.	
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	382,409.	325,048.	57,361.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	351,385.	298,677.	52,708.	
23 Insurance	30,432.	25,867.	4,565.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a PURCHASE SERVICES	234,586.	234,586.		
b REPAIRS AND MAINTAINANCE	87,078.	74,016.	13,062.	
c UTILITIES	63,978.	54,381.	9,597.	
d SUPPLIES AND CURRICULUM	60,686.	51,583.	9,103.	
e All other expenses	30,948.	27,475.	3,473.	
25 Total functional expenses. Add lines 1 through 24e	5,261,753.	4,508,846.	752,907.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)



**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash - non-interest-bearing	725,189.	1	62,161.
	2 Savings and temporary cash investments	529,511.	2	701,119.
	3 Pledges and grants receivable, net		3	40,208.
	4 Accounts receivable, net	122,170.	4	135,804.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	48,274.	9	112,281.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 4,885,463.		
	b Less: accumulated depreciation	10b 4,329,623.	731,929.	10c 555,840.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	15,780.	15	15,780.
16 <b>Total assets. Add lines 1 through 15 (must equal line 33)</b>	2,172,853.	16	1,623,193.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	397,695.	17	283,666.
	18 Grants payable		18	
	19 Deferred revenue	353,800.	19	300,000.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	43,849.	23	0.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 <b>Total liabilities. Add lines 17 through 25</b>	795,344.	26	583,666.
	<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>		
27 Net assets without donor restrictions		1,377,509.	27	1,039,527.
28 Net assets with donor restrictions			28	
<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>				
29 Capital stock or trust principal, or current funds			29	
30 Paid-in or capital surplus, or land, building, or equipment fund			30	
31 Retained earnings, endowment, accumulated income, or other funds			31	
32 <b>Total net assets or fund balances</b>		1,377,509.	32	1,039,527.
33 <b>Total liabilities and net assets/fund balances</b>	2,172,853.	33	1,623,193.	

Form 990 (2021)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,923,773.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,261,753.
3	Revenue less expenses. Subtract line 2 from line 1	3	-337,980.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,377,509.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-2.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,039,527.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2021)

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**  
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

2021

**Open to Public Inspection**

Name of the organization

ODYSSEY COMMUNITY SCHOOL, INC.

Employer identification number

06-1452142

<b>Part I</b>	<b>Reason for Public Charity Status.</b> (All organizations must complete this part.) See instructions.
---------------	---------------------------------------------------------------------------------------------------------

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☒ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g. Provide the following information about the supported organization(s).

g Provide the following information about the supported organization(s):						
(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
3 The value of services or facilities furnished by a governmental unit to the organization without charge .....						
4 <b>Total.</b> Add lines 1 through 3 .....						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
6 <b>Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4 .....						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
9 Net income from unrelated business activities, whether or not the business is regularly carried on .....						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
11 <b>Total support.</b> Add lines 7 through 10 .....						
12 Gross receipts from related activities, etc. (see instructions) .....					12	
13 <b>First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)) .....	14		%
15 Public support percentage from 2020 Schedule A, Part II, line 14 .....	15		%
16a <b>33 1/3% support test - 2021.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>	
b <b>33 1/3% support test - 2020.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>	
17a <b>10% -facts-and-circumstances test - 2021.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>	
b <b>10% -facts-and-circumstances test - 2020.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>	
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>	

Schedule A (Form 990) 2021

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
3 Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
5 The value of services or facilities furnished by a governmental unit to the organization without charge .....						
6 <b>Total.</b> Add lines 1 through 5 .....						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
c Add lines 7a and 7b .....						
8 <b>Public support.</b> (Subtract line 7c from line 6.) .....						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6 .....						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
c Add lines 10a and 10b .....						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
13 <b>Total support.</b> (Add lines 9, 10c, 11, and 12.) .....						
14 <b>First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) .....	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15 .....	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) .....	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17 .....	18	%

19a **33 1/3% support tests - 2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization .....

b **33 1/3% support tests - 2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization .....

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions .....

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- b **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c **Substitutions only.** Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in **Part VI**.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI**.
- b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI**.
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI**.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
- b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		



**Part IV Supporting Organizations** (continued)

- 11** Has the organization accepted a gift or contribution from any of the following persons?
- a** A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
- b** A family member of a person described on line 11a above?
- c** A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.

	Yes	No
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

- 1** Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.
- 2** Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

	Yes	No
<b>1</b>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

- 1** Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

	Yes	No
<b>1</b>		

**Section D. All Type III Supporting Organizations**

- 1** Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2** Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).
- 3** By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.

	Yes	No
<b>1</b>		
<b>2</b>		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a** ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c** ☐ The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).
- 2** Activities Test. Answer lines 2a and 2b below.
- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b** Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3** Parent of Supported Organizations. Answer lines 3a and 3b below.
- a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.
- b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

	Yes	No
<b>2a</b>		
<b>2b</b>		
<b>3a</b>		
<b>3b</b>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.  
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Schedule A (Form 990) 2021



**Part V** Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	5
6	Other distributions ( <i>describe in Part VI</i> ). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.		
3	Excess distributions carryover, if any, to 2021		
a	From 2016		
b	From 2017		
c	From 2018		
d	From 2019		
e	From 2020		
f	<b>Total of lines 3a through 3e</b>		
g	Applied to underdistributions of prior years		
h	Applied to 2021 distributable amount		
i	Carryover from 2016 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2021 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2021 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	<b>Excess distributions carryover to 2022.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2017		
b	Excess from 2018		
c	Excess from 2019		
d	Excess from 2020		
e	Excess from 2021		

Schedule A (Form 990) 2021

**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.  
(See instructions.)

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**SCHEDULE D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

Open to Public  
Inspection

Name of the organization

ODYSSEY COMMUNITY SCHOOL, INC.

Employer identification number

06-1452142

**Part I**

**Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$

(ii) Assets included in Form 990, Part X ▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ \$

b Assets included in Form 990, Part X ▶ \$

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2021



**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibitiond ☐ Loan or exchange programb ☐ Scholarly researche ☐ Other \_\_\_\_\_c ☐ Preservation for future generations

- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

- b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c	
1d	
1e	
1f	

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ☐ %b Permanent endowment ☐ %c Term endowment ☐ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations

(ii) Related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		4,188,793.	3,736,741.	452,052.
d Equipment		550,144.	482,247.	67,897.
e Other		146,526.	110,635.	35,891.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				555,840.

Schedule D (Form 990) 2021

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A) .....		
(B) .....		
(C) .....		
(D) .....		
(E) .....		
(F) .....		
(G) .....		
(H) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) .....		
(2) .....		
(3) .....		
(4) .....		
(5) .....		
(6) .....		
(7) .....		
(8) .....		
(9) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) .....	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes .....	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☒

Schedule D (Form 990) 2021

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	4,923,773.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	4,923,773.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	4,923,773.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	5,261,753.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	5,261,753.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	5,261,753.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART X, LINE 2:**

THE SCHOOL RECOGNIZES THE EFFECT OF INCOME TAX POSITIONS WHEN THEY ARE MORE LIKELY THAN NOT TO BE SUSTAINED. MANAGEMENT HAS DETERMINED THAT THE SCHOOL HAS NO UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE FINANCIAL STATEMENT RECOGNITION OR DISCLOSURE. THE SCHOOL IS NO LONGER SUBJECT TO EXAMINATIONS BY THE APPLICABLE TAXING JURISDICTIONS FOR PERIODS PRIOR TO JUNE 30, 2019.



**SCHEDULE E**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schools**

- **Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**  
► **Attach to Form 990 or Form 990-EZ.**  
► **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Name of the organization

**ODYSSEY COMMUNITY SCHOOL, INC.**

Employer identification number

**06-1452142**

**Part I**

- 1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....
- 2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? .....
- 3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II .....
- THE SCHOOL PUBLICIZES ITS RACIAL NONDISCRIMINATION POLICY IN ITS BY-LAWS, MONTHLY NEWSLETTERS, AND RECRUITING BROCHURES. THE POLICY IS ALSO DISCLOSED ON THE SCHOOL'S WEBSITE.**

- 4 Does the organization maintain the following? .....
- a Records indicating the racial composition of the student body, faculty, and administrative staff? .....
- b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....
- c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....
- d Copies of all material used by the organization or on its behalf to solicit contributions? .....
- If you answered "No" to any of the above, please explain. If you need more space, use Part II.
- THE SCHOOL IS FUNDED BY THE STATE AND DOES NOT CHARGE TUITION. AS SUCH, NO SCHOLARSHIPS OR FINANCIAL ASSISTANCE IS PROVIDED.**

- 5 Does the organization discriminate by race in any way with respect to: .....
- a Students' rights or privileges? .....
- b Admissions policies? .....
- c Employment of faculty or administrative staff? .....
- d Scholarships or other financial assistance? .....
- e Educational policies? .....
- f Use of facilities? .....
- g Athletic programs? .....
- h Other extracurricular activities? .....
- If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.

- 6a Does the organization receive any financial aid or assistance from a governmental agency? .....
- b Has the organization's right to such aid ever been revoked or suspended? .....
- If you answered "Yes" on either line 6a or line 6b, explain on Part II.
- 7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II .....

	YES	NO
1	X	
2	X	
3		X
4a	X	
4b		X
4c	X	
4d	X	
5a		X
5b		X
5c		X
5d		X
5e		X
5f		X
5g		X
5h		X
6a	X	
6b		X
7	X	

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule E (Form 990) 2021

**Part II** **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information.

**LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:**

THE SCHOOL'S PRIMARY SUPPORT COMES IN THE FORM OF GOVERNMENTAL GRANTS FROM  
THE STATE OF CONNECTICUT.

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**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

- For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
 ▶ Attach to Form 990.  
 ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

Open to Public  
Inspection

Name of the organization

ODYSSEY COMMUNITY SCHOOL, INC.

Employer identification number

06-1452142

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |                                                                    |                                                                            |
|--------------------------------------------------------------------|----------------------------------------------------------------------------|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |                                                              |                                                                          |
|--------------------------------------------------------------|--------------------------------------------------------------------------|
| <input type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2021

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

[illegible]

**Part III** Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

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**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

Open to Public  
Inspection

Name of the organization

ODYSSEY COMMUNITY SCHOOL, INC.

Employer identification number  
06-1452142

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

EXPERIENCE THAT EMPHASIZES ACADEMIC EXCELLENCE, THE ABILITY TO  
COMMUNICATE EFFECTIVELY USING TRADITIONAL AND TECHNOLOGICAL MEDIA AND  
THE DEVELOPMENT OF STRONG CHARACTER AND SELF CONFIDENCE

FORM 990, PART VI, SECTION B, LINE 11B:

THE ORGANIZATION'S EXECUTIVE DIRECTOR AND BUSINESS MANAGER REVIEW FORM 990  
BEFORE IT IS SENT TO THE BOARD OF DIRECTORS FOR APPROVAL

FORM 990, PART VI, SECTION B, LINE 15A:

THE EXECUTIVE DIRECTOR'S COMPENSATION IS COMPARED TO COMPENSATION TO  
EQUIVALENT POSITIONS IN CHARTER SCHOOLS IN SURROUNDING TOWNS. THE BOARD  
APPROVES THE EXECUTIVE DIRECTOR'S COMPENSATION BASED ON REVIEW OF THIS  
COMPARABILITY DATA

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND  
FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

ROUNDING

-2.



**2021 DEPRECIATION AND AMORTIZATION REPORT**

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	BUILDING RENOVATIO	11/01/02	SL	8.00		16	478,725.				478,725.	478,725.		0.	478,725.
2	HVAC	11/18/03	SL	4.00		16	10,950.				10,950.	10,950.		0.	10,950.
3	SECURITY SYSTEM	03/23/04	SL	4.00		16	3,375.				3,375.	3,375.		0.	3,375.
4	GAS HEAT ROOF UNIT	02/04/04	SL	4.00		16	3,000.				3,000.	3,000.		0.	3,000.
5	BUILDING RENOVATIO	06/30/06	SL	8.00		16	135,407.				135,407.	135,407.		0.	135,407.
6	BUILDING RENOVATIO	10/17/06	SL	8.00		16	1,671.				1,671.	1,671.		0.	1,671.
7	HVAC	02/07/07	SL	8.00		16	10,579.				10,579.	10,579.		0.	10,579.
8	LIBRARY RENOVATION	04/10/07	SL	8.00		16	1,580.				1,580.	1,580.		0.	1,580.
9	HVAC	08/01/08	SL	8.00		16	9,000.				9,000.	9,000.		0.	9,000.
10	PLAYGROUND	06/01/09	SL	8.00		16	58,000.				58,000.	58,000.		0.	58,000.
11	PHASE I EXPANSION	02/01/12	SL	10.39		16	664,561.				664,561.	597,964.		59,631.	657,595.
12	PLAYGROUND	09/01/12	SL	8.00		16	115,542.				115,542.	127,579.		14,443.	142,022.
13	BASKETBALL HOOPS	01/01/13	SL	8.00		16	5,066.				5,066.	5,066.		633.	5,699.
14	PHASE II EXPANSION	01/01/13	SL	10.39		16	1,564,308.				1,564,308.	1,286,887.		150,559.	1,437,446.
15	LIBRARY MURAL	10/01/13	SL	9.00		16	1,250.				1,250.	1,077.		139.	1,216.
16	DOMES CLIMBER	10/01/13	SL	8.00		16	2,531.				2,531.	2,450.		81.	2,531.
17	FRONT OFFICE RENO	09/01/13	SL	9.00		16	32,430.				32,430.	28,224.		3,603.	31,827.
18	PHASE III EXPANSIO	12/01/14	SL	9.00		16	845,098.				845,098.	612,013.		93,900.	705,913.

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(D) - Asset disposed

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19	PLAYGROUND	12/01/14	SL	5.00		16	2,445.				2,445.	2,445.		0.	2,445.
20	HAND DRYER INSTALL	09/01/15	SL	10.00		16	9,285.				9,285.	9,285.		0.	9,285.
21	ROOFTOP HVAC UNIT	07/01/15	SL	8.00		16	10,750.				10,750.	8,064.		1,344.	9,408.
22	CONDENSER FAN MOTO	09/01/15	SL	5.00		16	941.				941.	941.		0.	941.
23	CAFETERIA OUTSIDE	09/01/15	SL	8.00		16	4,400.				4,400.	2,933.		550.	3,483.
24	HVAC COMPRESSORS	10/01/15	SL	5.00		16	4,776.				4,776.	4,776.		0.	4,776.
25	HVAC	12/01/15	SL	8.00		16	11,450.				11,450.	7,275.		1,431.	8,706.
26	COMPRESSOR	09/01/16	SL	5.00		16	2,500.				2,500.	2,167.		83.	2,250.
27	HVAC	09/01/17	SL	8.00		16	11,250.				11,250.	6,093.		1,406.	7,499.
28	FLOOR SCRUBBER	08/31/18	SL	5.00		16	8,844.				8,844.	4,127.		1,769.	5,896.
29	J&S RADIOS	09/11/18	SL	5.00		16	3,783.				3,783.	1,734.		757.	2,491.
30	OFFICE PRO SOFTWARE	08/01/07	SL	5.00		16	1,393.				1,393.	1,393.		0.	1,393.
31	PHOTOSHOP	08/01/07	SL	5.00		16	4,552.				4,552.	4,552.		0.	4,552.
32	OFFICE PRO PLUS	08/01/07	SL	5.00		16	1,299.				1,299.	1,299.		0.	1,299.
33	OFFICE PRO PLUS	08/01/08	SL	5.00		16	192.				192.	192.		0.	192.
34	COMPUTERS	08/01/08	SL	5.00		16	3,762.				3,762.	3,762.		0.	3,762.
35	PRINTERS	08/01/08	SL	5.00		16	768.				768.	768.		0.	768.
36	COMPUTER	09/01/09	SL	5.00		16	731.				731.	731.		0.	731.

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37	WIRELESS ROUTER	09/01/09	SL	5.00		16	64.				64.	64.		0.	64.
38	COMPUTER	11/01/09	SL	5.00		16	924.				924.	924.		0.	924.
39	SOFTWARE	11/01/09	SL	5.00		16	138.				138.	138.		0.	138.
40	COMPUTER	11/01/11	SL	5.00		16	750.				750.	750.		0.	750.
41	COMPUTERS	09/01/11	SL	5.00		16	36,768.				36,768.	36,768.		0.	36,768.
42	COMPUTERS	06/30/12	SL	5.00		16	13,992.				13,992.	13,992.		0.	13,992.
43	MICROSOFT LICENSES	07/01/12	SL	5.00		16	37,003.				37,003.	37,003.		0.	37,003.
44	GOOGLE TABLETS	09/01/12	SL	5.00		16	4,519.				4,519.	4,519.		0.	4,519.
45	COMPUTERS	10/01/13	SL	5.00		16	2,937.				2,937.	2,937.		0.	2,937.
46	CHROME BOOKS	12/01/13	SL	5.00		16	3,292.				3,292.	3,292.		0.	3,292.
47	NOTEBOOKS	02/01/14	SL	5.00		16	1,000.				1,000.	1,000.		0.	1,000.
48	CHROME BOOKS	04/01/14	SL	5.00		16	2,750.				2,750.	2,750.		0.	2,750.
49	CHARGING CART	04/01/14	SL	5.00		16	1,099.				1,099.	1,099.		0.	1,099.
50	SMART SWITCH	09/01/13	SL	5.00		16	1,550.				1,550.	1,550.		0.	1,550.
51	CHROME BOOKS	09/01/14	SL	5.00		16	3,279.				3,279.	3,279.		0.	3,279.
52	COMPUTER	10/01/14	SL	5.00		16	313.				313.	313.		0.	313.
53	NOTEBOOKS	05/01/15	SL	5.00		16	14,519.				14,519.	14,519.		0.	14,519.
54	CHROMEBOOKS	05/01/15	SL	5.00		16	345.				345.	345.		0.	345.

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(D) - Asset disposed

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55	CHROMEBOOK CART	05/01/15	SL	5.00		16	1,700.				1,700.	1,700.		0.	1,700.
56	STREAMING VIDEO EQ	07/01/15	SL	5.00		16	56,153.				56,153.	56,153.		0.	56,153.
57	CHROMEBOOK CASES	08/01/15	SL	5.00		16	815.				815.	815.		0.	815.
58	BACKUP SERVER	08/01/15	SL	5.00		16	799.				799.	799.		0.	799.
59	TEACHER LAPTOP	09/01/15	SL	5.00		16	710.				710.	710.		0.	710.
60	SMART TABLE	10/01/15	SL	5.00		16	5,029.				5,029.	5,029.		0.	5,029.
61	STAFF LAPTOPS	06/01/15	SL	5.00		16	20,760.				20,760.	20,760.		0.	20,760.
62	STUDENT CHROMEBOOK	06/01/15	SL	5.00		16	11,180.				11,180.	11,180.		0.	11,180.
63	CARBONITE SERVER	06/01/15	SL	5.00		16	800.				800.	800.		0.	800.
64	PRINTER	06/01/15	SL	5.00		16	190.				190.	190.		0.	190.
65	CHROMEBOOK ACCESSO	11/01/16	SL	5.00		16	70.				70.	58.		5.	63.
66	CHROMEBOOK ASSESSO	01/01/17	SL	5.00		16	235.				235.	187.		24.	211.
67	CHROMEBOOK CARS	05/01/07	SL	5.00		16	2,335.				2,335.	1,946.		389.	2,335.
68	120 COMPUTERS	05/01/17	SL	5.00		16	32,760.				32,760.	24,024.		5,460.	29,484.
69	LAPTOP CARTS	06/30/18	SL	5.00		16	4,336.				4,336.	2,168.		867.	3,035.
70	PRINTER	06/30/18	SL	5.00		16	279.				279.	140.		56.	196.
71	SPED PRINTER	06/30/18	SL	5.00		16	128.				128.	65.		26.	91.
72	DESKTOP COMPUTERS	06/30/18	SL	5.00		16	1,815.				1,815.	907.		363.	1,270.

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(D) - Asset disposed

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73	DESKTOP COMPUTERS	06/30/18	SL	5.00		16	1,590.				1,590.	795.		318.	1,113.
74	HEADPHONES	06/30/18	SL	5.00		16	792.				792.	395.		158.	553.
75	SEC CAMERA SOFTWARE	06/30/19	SL	10.00		16	37,802.				37,802.	7,560.		3,780.	11,340.
76	CAMERA WIRING	06/30/19	SL	10.00		16	5,500.				5,500.	1,100.		550.	1,650.
77	COMPUTER	07/01/19	SL	5.00		16	5,765.				5,765.	2,306.		1,153.	3,459.
78	DEFBRILLATOR	06/01/08	SL	8.00		16	2,478.				2,478.	2,478.		0.	2,478.
79	SMARTBOARDS	10/01/08	SL	8.00		16	18,775.				18,775.	18,775.		0.	18,775.
80	SMARTBOARDS	04/01/09	SL	8.00		16	13,132.				13,132.	13,132.		0.	13,132.
81	SMARTBOARDS	12/01/09	SL	8.00		16	18,894.				18,894.	18,894.		0.	18,894.
82	SMARTBOARDS	09/01/11	SL	8.00		16	5,696.				5,696.	5,696.		0.	5,696.
83	SMARTBOARDS	02/01/12	SL	8.00		16	5,496.				5,496.	5,496.		0.	5,496.
84	SMARTBOARDS	08/01/12	SL	8.00		16	15,719.				15,719.	15,719.		0.	15,719.
85	TELEPHONE SYSTEM	09/01/13	SL	8.00		16	17,442.				17,442.	17,442.		0.	17,442.
86	SOUND SYSTEM	06/01/12	SL	8.00		16	1,775.				1,775.	1,775.		0.	1,775.
87	KEYBOARDS	09/01/13	SL	8.00		16	3,131.				3,131.	3,064.		67.	3,131.
88	KEYBOARDS	06/30/15	SL	8.00		16	632.				632.	474.		79.	553.
89	SMARTBOARDS	06/01/17	SL	5.00		16	27,699.				27,699.	19,851.		5,078.	24,929.
90	TOUCHBOARDS	09/01/16	SL	5.00		16	2,443.				2,443.	2,118.		81.	2,199.

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(D) - Asset disposed

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91	SMARTBOARD PROJECT	01/01/17	SL	5.00		16	1,288.				1,288.	1,031.		129.	1,160.
92	DOCUMENT CAMERA	01/01/17	SL	5.00		16	297.				297.	237.		30.	267.
93	LAPTOPS	08/26/18	SL	5.00		16	4,434.				4,434.	2,005.		887.	2,892.
94	CHROMEBOOKS	08/26/18	SL	5.00		16	5,580.				5,580.	2,523.		1,116.	3,639.
95	DOCUMENT CAMERA	09/24/18	SL	5.00		16	1,023.				1,023.	464.		205.	669.
96	DESKTOP COMPUTER	01/15/19	SL	5.00		16	1,771.				1,771.	693.		354.	1,047.
97	DESKS	09/01/08	SL	5.00		16	3,644.				3,644.	3,644.		0.	3,644.
98	TACKBOARDS	09/01/08	SL	5.00		16	320.				320.	320.		0.	320.
99	CHAIR	09/01/09	SL	5.00		16	213.				213.	213.		0.	213.
100	BLACKBOARD	09/01/09	SL	5.00		16	431.				431.	431.		0.	431.
101	BOOKCASES	09/01/09	SL	5.00		16	179.				179.	179.		0.	179.
102	BOOKCASES	12/01/09	SL	5.00		16	518.				518.	518.		0.	518.
103	DESKS	03/01/10	SL	5.00		16	50.				50.	50.		0.	50.
104	CHAIR	08/01/11	SL	5.00		16	299.				299.	299.		0.	299.
105	TEACHERS DESK	08/01/11	SL	5.00		16	275.				275.	275.		0.	275.
106	FURNITURE	02/01/12	SL	5.00		16	12,820.				12,820.	12,820.		0.	12,820.
107	LOCKERS	12/01/12	SL	5.00		16	2,794.				2,794.	2,794.		0.	2,794.
108	TEACHER DESKS	03/01/12	SL	5.00		16	1,706.				1,706.	1,706.		0.	1,706.

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109	WHITEBOARDS	03/01/12	SL	5.00		16	4,099.				4,099.	4,099.		0.	4,099.
110	FURNITURE	06/30/12	SL	5.00		16	925.				925.	925.		0.	925.
111	DESKS/FURNITURE	09/01/12	SL	5.00		16	12,605.				12,605.	12,605.		0.	12,605.
112	LEARNING CENTER KI	09/01/12	SL	5.00		16	5,970.				5,970.	5,970.		0.	5,970.
113	CHAIRS	01/01/13	SL	5.00		16	1,123.				1,123.	1,123.		0.	1,123.
114	WHITEBOARDS	09/01/12	SL	5.00		16	269.				269.	269.		0.	269.
115	CORKBOARDS	01/01/13	SL	5.00		16	1,101.				1,101.	1,101.		0.	1,101.
116	CUBICLE BOOK SHELV	10/01/13	SL	5.00		16	766.				766.	766.		0.	766.
117	WHITEBOARDS	09/01/13	SL	5.00		16	310.				310.	310.		0.	310.
118	CAFETERIA TABLES	09/01/14	SL	5.00		16	7,421.				7,421.	7,421.		0.	7,421.
119	CABINETS FOR TD	10/01/14	SL	5.00		16	120.				120.	120.		0.	120.
120	FILE CABINETS	10/01/14	SL	5.00		16	758.				758.	758.		0.	758.
121	TABLES, CHAIRS, BOOK	10/01/14	SL	5.00		16	4,386.				4,386.	4,386.		0.	4,386.
122	DESK CHAIRS	11/01/14	SL	5.00		16	257.				257.	257.		0.	257.
123	CONFERENCE ROOM	12/01/14	SL	5.00		16	4,229.				4,229.	4,229.		0.	4,229.
124	STUDENT DESKS	09/01/15	SL	5.00		16	3,760.				3,760.	3,259.		0.	3,259.
125	STUDENT CHAIRS	09/01/15	SL	5.00		16	1,670.				1,670.	1,670.		0.	1,670.
126	SPED DESK	11/01/15	SL	5.00		16	170.				170.	170.		0.	170.

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(D) - Asset disposed

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127	STUDENT CHAIRS	12/01/15	SL	5.00		16	1,644.				1,644.	1,644.		0.	1,644.
128	ART STOOLS	02/01/16	SL	5.00		16	543.				543.	543.		0.	543.
129	TEACHER CHAIR	03/01/15	SL	5.00		16	149.				149.	149.		0.	149.
130	TEACHER FURNITURE	06/01/15	SL	5.00		16	1,081.				1,081.	1,081.		0.	1,081.
131	CLASSROOM FURNITUR	09/01/18	SL	5.00		16	1,912.				1,912.	1,656.		256.	1,912.
132	CLASSROOM RUGS	09/01/17	SL	5.00		16	2,271.				2,271.	1,968.		303.	2,271.
133	CUBBY STORAGE	06/30/18	SL	5.00		16	841.				841.	420.		168.	588.
134	ART TABLES	06/30/18	SL	5.00		16	2,233.				2,233.	1,117.		447.	1,564.
135	SCIENCE TABLES	06/30/18	SL	5.00		16	3,234.				3,234.	1,617.		647.	2,264.
136	CLASSROOM RUGS	11/19/18	SL	5.00		16	5,430.				5,430.	2,298.		1,086.	3,384.
137	GYM MATS	02/21/19	SL	5.00		16	2,000.				2,000.	742.		400.	1,142.
138	10 TABLES 5TH GRAD	08/02/19	SL	5.00		16	2,600.				2,600.	1,040.		520.	1,560.
139	SMARTBOARDS	06/30/20	SL	5.00		16	47,328.				47,328.	9,466.		9,466.	18,932.
140	INSTRUMENT CART	08/19/97	SL	16.00		16	763.				763.	763.		0.	763.
141	FISCHER SCIENTIFIC	08/22/97	SL	5.00		16	975.				975.	975.		0.	975.
142	LCD DATA VIDEO PRO	02/01/03	SL	4.00		16	2,814.				2,814.	2,814.		0.	2,814.
143	PANASONIC 32 TV	06/30/04	SL	5.00		16	1,197.				1,197.	1,197.		0.	1,197.
144	DIGITAL MOVIE CAME	05/15/06	SL	5.00		16	2,298.				2,298.	2,298.		0.	2,298.

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145	WALL MOUNTED TV	04/02/06	SL	5.00		16	1,700.				1,700.	1,700.		0.	1,700.
146	2 CANON CAMERA	03/01/09	SL	5.00		16	327.				327.	327.		0.	327.
147	MICROPHONE AND ACC	12/01/08	SL	5.00		16	329.				329.	329.		0.	329.
148	TV/REMOTE/CABLES	10/01/08	SL	5.00		16	1,202.				1,202.	1,202.		0.	1,202.
149	WIRELESS ROUTERS	08/01/01	SL	5.00		16	4,833.				4,833.	4,833.		0.	4,833.
150	DATA LINES FOR EXP	02/01/12	SL	5.00		16	4,318.				4,318.	4,318.		0.	4,318.
151	DATA LINES FOR EXP	02/01/12	SL	5.00		16	4,318.				4,318.	4,318.		0.	4,318.
152	CABLES	11/01/12	SL	5.00		16	3,264.				3,264.	3,264.		0.	3,264.
153	SERVERS	06/01/13	SL	5.00		16	599.				599.	599.		0.	599.
154	VIDEO CAMERAS	09/01/13	SL	5.00		16	1,259.				1,259.	1,259.		0.	1,259.
155	TRIPODS FOR CAMERS	10/01/15	SL	5.00		16	300.				300.	300.		0.	300.
156	LAPTOP	06/30/15	SL	5.00		16	709.				709.	709.		0.	709.
157	CHROMEBOOKS	07/01/15	SL	5.00		16	9,438.				9,438.	9,438.		0.	9,438.
158	CHARGING CART	07/01/15	SL	5.00		16	1,700.				1,700.	1,700.		0.	1,700.
159	LENOVA LAPTOP	05/21/21	SL	5.00		16	30,613.				30,613.			6,123.	6,123.
160	PLAYGROUND	06/20/22	SL	5.00		16	175,296.				175,296.			0.	
	* TOTAL 990 PAGE 10 DEPR						4,883,390.				4,883,390.	3,971,751.		370,920.	4,342,671.

## FORM 990 PAGE 10

[illegible]



FY23 Revenue			
Object		Budget Revenue (Approved 5.23.22)	Projected Revenue
44540	State Department of Education	\$ 4,471,896.00	\$ 4,468,167.00
46410	Special Education	\$ 292,000.00	\$ 367,053.47
43410	Contributions	\$ 200.00	\$ -
44547	Contributions Unrestricted		\$ 591.49
49000	Interest	\$ 2,400.00	\$ 9,259.93
46430	Miscellaneous	\$ -	\$ 3,324.59
Total		\$ 4,766,496.00	\$ 4,848,396.48
	<b>Grants</b>	\$ -	\$ -
43330	PCLB General Operating (Buck Foundation)	\$ 300,000.00	\$ 300,000.00
	PCLB Getting to Great (Buck Foundation)	\$ 64,932.25	\$ 57,168.30
	Title II Part A Teachers FY 23	\$ 75,130.00	\$ 78,707.00
44500	Title III CREC	\$ 5,725.00	\$ 5,403.00
44500	ESSER (ESSER II) CT. Dept. of Ed.	\$ 40,143.92	\$ 42,149.76
	Title IV Part A (CT Dept. of Ed.) FY 23	\$ 10,000.00	\$ 10,000.00
	American Rescue Plan (ARPESSER)	\$ 225,346.38	\$ 225,771.68
Total Grants		\$ 721,278	\$ 719,199.74
	<b>Total</b>	<b>\$ 5,487,773.55</b>	<b>\$ 5,567,596.22</b>



Expense	ACTUALS	Budget	Encumbrances	Projected Expense		
Total 52000 · Salaries	\$3,548,133.25	\$3,545,318.00	\$0.00	\$3,548,133.25		
Total 53000 · Benefits	\$658,275.18	\$724,279.00	\$0.00	\$ 658,275.18		
Total 62100 · School Purchased Services	\$197,287.74	\$229,527.00	\$0.00	\$197,287.74		
Total 62800 · Facilities	\$81,808.11	\$68,000.00	\$0.00	\$81,808.11		
Total 63000 · Technology	\$119,637.65	\$122,989.00	\$0.00	\$119,637.65		
Total 65000 · Operations	\$395,983.47	\$397,429.00	\$0.00	\$395,983.47		
Total 65100 · Other Types of Expenses	\$1,357.24	\$0.00	\$0.00	\$1,357.24		
Total 68300 · Instructional Programs	\$230,121.77	\$184,733.00	\$0.00	\$230,121.77		
Total 68400 · Capital Improvements	\$242,890.77	\$209,535.00	\$0.00	\$242,890.77		
Total Expense	\$5,475,495.18	\$5,481,810.00	\$0.00	\$5,475,495.18		
Total Revenue				\$5,567,596.22		
				(Includes Good to Great)	\$ 92,101.04	
				\$57,168.30	(against revenue)	
					\$ 6,314.82	
					(against budget)	

Final FY 23 Financial Report 8/17/2023

	Actuals to date	Budget	Encumbrances	Projected Revenue/Expenditures
<b>Income</b>				
44540 - State Department of Ed. Grants	\$ 4,468,167.00	\$ 4,040,293.00	\$ -	\$ 4,468,167.00
44541 - PCL Buck Foundation	\$ 300,000.00	\$ 300,000.00	\$ -	\$ 300,000.00
44539 - BuckFoundation-Getting to Great		\$ 65,183.93	\$ -	\$ 57,168.30
44542 - Title Grants			\$ -	
44545 - Title I & II Part A-Teachers	\$ 78,707.00	\$ 75,130.00	\$ -	\$ 78,707.00
44548 - Title III	\$ 5,403.00	\$ 5,725.00	\$ -	\$ 5,403.00
44551 - Title IV	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
	\$ -	\$ -	\$ -	\$ -
<b>Total 44542 - Grants</b>	\$ -	\$ 4,496,331.93	\$ -	\$ 4,919,445.30
44546 - Special Education	\$ 367,053.47	\$ 292,000.00	\$ -	\$ 367,053.47
44547 - Contributions Unrestricted	\$ 591.49	\$ -	\$ -	\$ 591.49
44550 - ESSER II	\$ 42,149.76	\$ 40,143.92	\$ -	\$ 42,149.76
44553 - ARPESSEER	\$ 225,771.68	\$ 225,346.38	\$ -	\$ 225,771.68
46430 - Miscellaneous Income	\$ 3,324.59		\$ -	\$ 3,324.59
49000 - Interest Income - Other	\$ 9,259.93	\$ 2,400.00	\$ -	\$ 9,259.93
<b>Total 49000 - Interest Income</b>	\$ -	\$ -	\$ -	\$ -
<b>Total Income</b>	<b>\$ 5,510,427.92</b>	<b>\$ 5,056,222.23</b>	<b>\$ -</b>	<b>\$ 5,567,596.22</b>

**Expense**

<b>52000 - Salaries</b>				
52100 - Administration	\$ 388,359.68	\$ 454,739.00	\$ -	\$ 388,359.68
52200 - Administrative Support	\$ 164,652.38	\$ 145,407.00	\$ -	\$ 164,652.38
Teacher	\$ 2,163,046.48	\$ 2,085,806.00	\$ -	\$ 2,163,046.48
52301 - Stipend (SPED Coordinator)	\$ 2,627.00	\$ 2,627.00	\$ -	\$ 2,627.00
Stipend (PD)	\$ 362.50	\$ 750.00	\$ -	\$ 362.50
52303 - Stipend (Para Coverage)	\$ 6,188.45	\$ 2,000.00	\$ -	\$ 6,188.45
52304 - Stipend (Summer Program)	\$ 61,923.00	\$ 61,923.00	\$ -	\$ 61,923.00
52305 - Stipend- Technology	\$ 4,793.01	\$ 3,000.00	\$ -	\$ 4,793.01
52400 - School Counselor	\$ 119,321.80	\$ 137,196.00	\$ -	\$ 119,321.80
paraeducators	\$ 307,876.71	\$ 322,163.00	\$ -	\$ 307,876.71
52600 - Librarian	\$ 24,330.01	\$ 31,111.00	\$ -	\$ 24,330.01
52700 - Nurse	\$ 66,950.00	\$ 66,950.00	\$ -	\$ 66,950.00
52800 - Custodians	\$ 165,863.34	\$ 158,794.00	\$ -	\$ 165,863.34
52801 - Custodian Summer Staff	\$ 12,867.70	\$ 8,000.00	\$ -	\$ 12,867.70
52802 - Custodian Substitute	\$ 260.00		\$ -	\$ 260.00
52900 Stipends	\$ 28,829.27	\$ 25,000.00	\$ -	\$ 28,829.27
52901 - Building Substitute	\$ 29,881.92	\$ 39,852.00	\$ -	\$ 29,881.92
<b>Total 52000 - Salaries</b>	<b>\$ 3,548,133.25</b>	<b>\$ 3,545,318.00</b>	<b>\$ -</b>	<b>\$ 3,548,133.25</b>
<b>53000 - Benefits</b>				
53100 - Dental Insurance	\$ 18,260.07	\$ 19,861.00	\$ -	\$ 18,260.07
53101 - Medical Insurance	\$ 414,605.23	\$ 471,163.00	\$ -	\$ 414,605.23
53102 - 403(B) Match	\$ 86,471.45	\$ 72,156.00	\$ -	\$ 86,471.45
53103 - Health Reimbursement	\$ 346.56	\$ 4,500.00	\$ -	\$ 346.56
53104 - Short Term/Long Term Disability	\$ 10,116.76	\$ 10,398.00	\$ -	\$ 10,116.76
53105 - Workers' Compensation	\$ 13,697.91	\$ 19,851.00	\$ -	\$ 13,697.91

**Final FY 23 Financial Report 8/17/2023**

	Actuals to date	Budget	Encumbrances	Projected Revenue/Expenditures
53106 • Tuition Reimbursement	\$ 1,800.00	\$ 3,000.00	\$ -	\$ 1,800.00
53107 • Life Insurance	\$ 2,858.94	\$ 3,350.00	\$ -	\$ 2,858.94
66100 • CT Unemployment	\$ 14,897.81	\$ 20,000.00	\$ -	\$ 14,897.81
66200 • Social Security	\$ 49,515.30	\$ 55,000.00	\$ -	\$ 49,515.30
66300 • Medicare	\$ 45,705.15	\$ 45,000.00	\$ -	\$ 45,705.15
53000 • Benefits - Other	\$ -	\$ -	\$ -	\$ -
<b>Total 53000 • Benefits</b>	<b>\$ 658,275.18</b>	<b>\$ 724,279.00</b>	<b>\$ -</b>	<b>\$ 658,275.18</b>
62100 • School Purchased Services				
62110- Accounting Fees	\$ 21,000.00	\$ 19,800.00	\$ -	\$ 21,000.00
62120- Consulting	\$ 1,261.25	\$ 25,000.00	\$ -	\$ 1,261.25
62130 • Medical Advisor	\$ -	\$ 500.00	\$ -	\$ -
62140 • Legal Fees	\$ 21,541.50	\$ 15,000.00	\$ -	\$ 21,541.50
62150-purchased services	\$ 141,915.16	\$ 159,177.00	\$ -	\$ 141,915.16
62160 • Payroll Service	\$ 11,569.83	\$ 10,050.00	\$ -	\$ 11,569.83
66000 • Payroll Expenses	\$ -	\$ -	\$ -	\$ -
62100 • School Purchased Services - Other	\$ -	\$ -	\$ -	\$ -
<b>Total 62100 • School Purchased Services</b>	<b>\$ 197,287.74</b>	<b>\$ 229,527.00</b>	<b>\$ -</b>	<b>\$ 197,287.74</b>
62800 • Facilities				
62180- Building Maintenance	\$ 39,508.90	\$ 25,000.00	\$ -	\$ 39,508.90
62820 • Building Repairs	\$ 9,310.29	\$ 8,000.00	\$ -	\$ 9,310.29
62830- Equipment Purchase	\$ 4,568.00	\$ 8,000.00	\$ -	\$ 4,568.00
62840-Supplies	\$ 28,420.92	\$ 27,000.00	\$ -	\$ 28,420.92
62800 • Facilities - Other	\$ -	\$ -	\$ -	\$ -
<b>Total 62800 • Facilities</b>	<b>\$ 81,808.11</b>	<b>\$ 68,000.00</b>	<b>\$ -</b>	<b>\$ 81,808.11</b>
63000 • Technology				
63001 Tech Equip	\$ 70,374.23	\$ 75,132.00	\$ -	\$ 70,374.23
63002 • Supplies	\$ 910.91	\$ 6,500.00	\$ -	\$ 910.91
63003 Licenses and Subscriptions	\$ 48,352.51	\$ 41,357.00	\$ -	\$ 48,352.51
63000 • Technology - Other	\$ -	\$ -	\$ -	\$ -
<b>Total 63000 • Technology</b>	<b>\$ 119,637.65</b>	<b>\$ 122,989.00</b>	<b>\$ -</b>	<b>\$ 119,637.65</b>
65000 • Operations				
65010 • Liability Insurance	\$ 24,007.50	\$ 22,500.00	\$ -	\$ 24,007.50
65020 • Building Lease	\$ 222,332.04	\$ 244,332.00	\$ -	\$ 222,332.04
65030 • Copier Lease	\$ 9,498.66	\$ 8,117.00	\$ -	\$ 9,498.66
65040 • Copier Service	\$ 4,278.14	\$ 3,000.00	\$ -	\$ 4,278.14
65050 • CubeSmart (Storage)	\$ 2,006.00	\$ 148.00	\$ -	\$ 2,006.00
65060 • Electricity	\$ 32,415.05	\$ 54,325.00	\$ -	\$ 32,415.05
65061 • Gas	\$ 15,870.31	\$ 20,000.00	\$ -	\$ 15,870.31
65070 • CEN Internet	\$ 2,725.31	\$ 1,933.00	\$ -	\$ 2,725.31
65071 • Telephone	\$ 2,526.45	\$ 2,500.00	\$ -	\$ 2,526.45
65080 • Water & Sewer	\$ 3,658.84	\$ 2,500.00	\$ -	\$ 3,658.84
65081- Trash Removal	\$ 9,525.98	\$ 8,353.00	\$ -	\$ 9,525.98
65090 • Office Supplies	\$ 6,556.81	\$ 5,000.00	\$ -	\$ 6,556.81
65091 • Promotional Materials	\$ -	\$ 500.00	\$ -	\$ 0.00
65092 • Advertising	\$ 633.00	\$ 739.00	\$ -	\$ 633.00
65093 • Printing	\$ -	\$ 250.00	\$ -	\$ 0.00

Final FY 23 Financial Report 8/17/2023

	Actuals to date	Budget	Encumbrances	Projected Revenue/Expenditures
65094 · Postage	\$ 3,328.32	\$ 3,500.00	\$ -	\$ 3,328.32
65095 · Security Monitoring	\$ 1,550.80	\$ 1,547.00	\$ -	\$ 1,550.80
65096 · Health Supplies	\$ 3,304.06	\$ 2,685.00	\$ -	\$ 3,304.06
65097- Admin Fund	\$ 5,491.70	\$ 4,500.00	\$ -	\$ 5,491.70
65098 · ESS	\$ 46,274.50	\$ 11,000.00	\$ -	\$ 46,274.50
Total 65000 · Operations	\$ 395,983.47	\$ 397,429.00	\$ -	\$ 395,983.47
65100 · Other Types of Expenses			\$ -	
65131 · Miscellaneous Expense	\$ 1,357.24		\$ -	
65170 · Conferences/Prof. Development		\$ -	\$ -	\$ -
65100 · Other Types of Expenses - Other	\$ -	\$ -		
Total 65100 · Other Types of Expenses	\$ 1,357.24	\$ -	\$ -	\$ 1,357.24
65110 · Stipends (Clubs)	\$ 4,049.60	\$ 9,000.00	\$ -	\$ 4,049.60
65120 · Supplies (Clubs)	\$ 326.12	\$ 1,000.00	\$ -	\$ 326.12
65125 · Bank Fee	\$ -		\$ -	
65130 · Interest Expense - General	\$ -	\$ -	\$ -	\$ -
65140- PD Staff	\$ 13,773.44	\$ 12,000.00	\$ -	\$ 13,773.44
65150 · Dues		\$ -	\$ -	\$ -
65160- Membership	\$ 5,664.00	\$ 5,500.00	\$ -	\$ 5,664.00
65180 · Supplies	\$ -		\$ -	
65190 · Travel	\$ -	\$ 500.00	\$ -	0.00
68300 · Instructional Programs			\$ -	
68310 · ASE (All School Exploration)	\$ 776.00	\$ 1,500.00	\$ -	\$ 776.00
68320- Field Trips	\$ 2,794.46	\$ 5,000.00	\$ -	\$ 2,794.46
68321 · 8th Grade Field Trip	\$ 5,232.70	\$ 3,000.00	\$ -	\$ 5,232.70
68330 · Physical Education Equipment	\$ 702.91	\$ 800.00	\$ -	\$ 702.91
68340 · Physical Education Supplies	\$ 254.91	\$ 250.00	\$ -	\$ 254.91
68350 · Art Supplies	\$ 1,807.83	\$ 1,500.00	\$ -	\$ 1,807.83
68355 · ELA Supplies	\$ 30,616.44	\$ -	\$ -	\$ 30,616.44
68360 · Math Supplies - Eureka Books	\$ 18,357.93	\$ 18,774.00	\$ -	\$ 18,357.93
68370 · Music Supplies	\$ 10,333.72	\$ 800.00		\$ 10,333.73
68380 · Science Supplies	\$ -	\$ 300.00		\$ 300.00
68384 · Social Emotional Learning	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00
68385 · Textbooks	\$ 1,279.85	\$ 2,200.00		\$ 1,727.55
68386 · Classroom Libraries	\$ 217.80	\$ 1,000.00	\$ -	\$ 217.80
68390- Pre-School	\$ 77,849.45	\$ 70,000.00	\$ -	\$ 77,849.45
68391 · General Supplies	\$ 15,889.38	\$ 18,000.00	\$ -	\$ 15,889.38
68392 · SPED Supplies	\$ 22,424.26	\$ 23,000.00	\$ -	\$ 22,424.26
68393 · Library Supplies/Books	\$ 2,242.90	\$ 1,800.00	\$ -	\$ 2,242.90
68394- Summer Programming	\$ 13,528.07	\$ 6,809.00	\$ -	\$ 13,528.07
68300 · Instructional Programs - Other	\$ -	\$ -		
Total 68300 · Instructional Programs	\$ 230,121.77	\$ 184,733.00	\$ -	\$ 230,121.77
68400 · Capital Improvements	\$ -		\$ -	
Renovation	\$ 226,019.25	\$ 209,535.00	\$ -	\$ 226,019.25
68402 · Equipment		\$ -	\$ -	\$ -
68400 · Capital Improvements - Other	\$ 16,871.52	\$ -	\$ -	\$ 16,871.52

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Final FY 23 Financial Report 8/17/2023
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	Actuals to date	Budget	Encumbrances	Projected Revenue/Expenditures					
TOTAL 68400 - Capital Improvements	\$ 242,890.77			\$ 242,890.77					
68890 - Miscellaneous	\$ -	\$ -							
<b>Total Expense</b>	<b>\$ 5,475,495.18</b>	<b>\$ 5,481,810.00</b>	\$ -	\$ 5,475,495.18					
Total with deprication	\$ 5,475,495.18								



Final Approved BOT FY 2024 Budget	FY 23 YTD (06/16/23)	FY 23 Budget	Proposed FY 2024	\$ Incr/(decr) from FY23 Budget	Percentage Variance	Notes
<b>49000 REVENUE</b>						
44540 - State Department of Ed. Grants	\$ 4,468,167.00	\$ 4,465,815.00	\$ 4,547,466.00	\$ 81,651	1.83%	
44541 - PCL Buck Foundation	\$ 650,000.00	\$ 300,000.00	\$ 350,000.00	\$ 50,000	16.67%	
44539 - BuckFoundation-Getting to Great	\$ -	\$ 65,183.93	\$ 0.00	\$ (65,184)	-100.00%	
44545 - Consolidated Title IA & IIA	\$ 78,707.00	\$ 75,130.00	\$ 78,707.00	\$ 3,577	4.76%	
44548 - Title III	\$ 5,403.00	\$ 5,725.00	\$ 5,616.00	\$ (109)	-1.90%	
44551 - Title IV	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	0.00%	
44500 - CT Reading Grant	\$ -	\$ -	\$ 21,000.00	\$ 21,000	0.00%	
44546 - Special Education	\$ 367,053.47	\$ 292,000.00	\$ 405,000.00	\$ 113,000	38.70%	
44547 - Contributions Unrestricted	\$ 591.49	\$ -	\$ 250.00	\$ 250	1.00%	
44550 ESSER II	\$ 42,149.76	\$ 40,143.92	\$ 0.00	\$ (40,144)	1' q. 1%	
44553 - ARPESSER	\$ 225,771.68	\$ 225,346.38	\$ 110,878.00	\$ (114,468)	-50.80%	
49000 - Interest Income	\$ 3,324.59	\$ 2,400.00	\$ 20,000.00	\$ 17,600	733.33%	
46430 - Miscellaneous Revenue	\$ 7,007.35	\$ 200.00	\$ 2,000.00	\$ 1,800	900.00%	
<b>TOTAL 49000 REVENUE</b>	<b>\$5,858,175.34</b>	<b>\$5,481,944.23</b>	<b>\$5,550,917.00</b>	<b>\$68,972.77</b>	<b>1.26%</b>	
<b>52000 - SALARIES</b>						
52100 - Administration	\$ 375,406.40	\$ 454,739.00	\$ 360,231.00	\$ (94,508.00)	-20.78%	
52200 - Administrative Assistants	\$ 157,533.06	\$ 145,407.00	\$ 185,620.00	\$ 40,213.00	27.66%	
52300 - Teacher	\$ 1,714,076.08	\$ 2,085,806.00	\$2,286,288.00	\$ 200,482.00	9.61%	
52301 - Stipend (SPED Coordinator)	\$ 2,627.00	\$ 2,627.00	\$ 2,708.00	\$ 81.00	3.08%	
52302 - Stipend (PD)	\$ 362.50	\$ 750.00	\$ 750.00	\$ -	0.00%	
52303 - Stipend (Para Coverage)	\$ 6,071.60	\$ 2,000.00	\$ 10,000.00	\$ 8,000.00	400.00%	
52304 - Stipend (Summer Program)	\$ 61,923.00	\$ 61,923.00	\$ 75,000.00	\$ 13,077.00	21.12%	
52305 - Stipend- Technology	\$ 4,793.01	\$ 3,000.00	\$ 2,500.00	\$ (500.00)	-16.67%	
52400 - School Counselors	\$ 102,973.31	\$ 137,196.00	\$ 142,992.00	\$ 5,796.00	4.22%	
52500 - Paraeducators	\$ 298,569.21	\$ 322,163.00	\$ 333,454.00	\$ 11,291.00	3.50%	
52600 - Librarian	\$ 23,391.73	\$ 31,111.00	\$ 33,431.00	\$ 2,320.00	7.46%	
52700 - Nurse	\$ 54,075.00	\$ 66,950.00	\$ 68,959.00	\$ 2,009.00	3.00%	
52800 - Custodians	\$ 158,040.17	\$ 158,794.00	\$ 168,824.00	\$ 10,030.00	6.32%	
52801 - Custodian Summer Staff	\$ 12,202.30	\$ 8,000.00	\$ 12,000.00	\$ 4,000.00	50.00%	
52802 - Custodian Substitute (new)	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	0.00%	
52900 Stipends	\$ 26,229.27	\$ 25,000.00	\$ 6,600.00	\$ (18,400.00)	-73.60%	
52901 - Building Substitute	\$ 29,041.00	\$ 39,852.00	\$ 31,000.00	\$ (8,852.00)	-22.21%	
<b>TOTAL 52000 - SALARIES</b>	<b>\$ 3,027,314.64</b>	<b>\$ 3,545,318.00</b>	<b>\$ 3,724,357.00</b>	<b>\$ 179,039.00</b>	<b>5.05%</b>	
				\$ 179,039.00		
<b>53000 - BENEFITS</b>						
53100 - Dental Insurance	\$ 18,260.07	\$ 19,861.00	\$ 19,861.00	\$ -	0.00%	
53101 - Medical Insurance	\$ 414,606.23	\$ 471,163.00	\$ 463,675.00	\$ (7,488.00)	-1.59%	
53102 - 403(B) Match	\$ 83,212.09	\$ 72,156.00	\$95,000.00	\$ 22,844.00	31.66%	
53103 - Health Reimbursement/HSA	\$ 346.56	\$ 4,500.00	\$36,000.00	\$ 31,500.00	700.00%	
53104 - Short Term/Long Term Disability	\$ 10,116.76	\$ 10,398.00	\$ 10,398.00	\$ -	0.00%	
53105 - Workers' Compensation	\$ 13,171.91	\$ 19,851.00	\$ 15,946.00	\$ (3,905.00)	-19.67%	
53106 - Tuition Reimbursement	\$ 1,800.00	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%	
53107 - Life Insurance	\$ 2,789.34	\$ 3,350.00	\$ 3,459.00	\$ 109.00	3.25%	
66100 - CT Unemployment	\$ 14,897.81	\$ 20,000.00	\$ 10,000.00	\$ (10,000.00)	-50.00%	
66200 - Social Security	\$ 47,454.23	\$ 54,000.00	\$ 55,000.00	\$ 1,000.00	1.85%	
66300 - Medicare	\$ 43,875.43	\$ 45,000.00	\$ 46,000.00	\$ 1,000.00	2.22%	
53000 - Benefits - Other		\$0.00	\$0.00	\$ -		
<b>TOTAL 53000 - BENEFITS</b>	<b>\$ 650,530.43</b>	<b>\$ 723,279.00</b>	<b>\$ 758,339.00</b>	<b>\$ 35,060.00</b>	<b>4.85%</b>	
				\$ 35,060.00		
<b>62100 - SCHOOL PURCHASED SERVICES</b>						

Final Approved BOT FY 2024 Budget	FY 23 YTD (06/16/23)	FY 23 Budget	Proposed FY 2024	\$ Incr/(decre) from FY23 Budget	Percentage Variance	Notes
62110 - Accounting Fees	\$ 21,000.00	\$ 19,800.00	\$ 22,400.00	\$ 2,600.00	13.13%	
62120 - Consulting	\$ 1,261.25	\$ 25,000.00	\$ 1,000.00	\$ (24,000.00)	-96.00%	
62130 - Medical Advisor	\$ -	\$ 500.00	\$ 500.00	\$ -	0.00%	
62140 - Legal Fees	\$ 11,228.50	\$ 15,000.00	\$ 7,500.00	\$ (7,500.00)	-50.00%	
62150 - Purchased services	\$ 131,980.76	\$ 159,177.00	\$ 70,045.00	\$ (89,132.00)	-56.00%	
62160 - Payroll Service	\$ 10,776.58	\$ 10,050.00	\$ 12,000.00	\$ 1,950.00	19.40%	
<b>TOTAL 62100 - SCHOOL PURCHASED SERVICES</b>	<b>\$ 176,247.09</b>	<b>\$ 229,527.00</b>	<b>\$ 113,445.00</b>	<b>\$ (116,082.00)</b>	<b>-50.57%</b>	
				\$ (116,082.00)		
<b>62800 - FACILITIES</b>						
62180 - Building Maintenance	\$ 38,380.58	\$ 25,000.00	\$ 35,000.00	\$ 10,000.00	40.00%	
62820 - Building Repairs	\$ 9,310.29	\$ 8,000.00	\$ 10,000.00	\$ 2,000.00	25.00%	
62830 - Equipment Purchase	\$ 4,568.00	\$ 8,000.00	\$ 1,000.00	\$ (7,000.00)	-87.50%	
62840 - Supplies	\$ 28,289.43	\$ 27,000.00	\$ 28,000.00	\$ 1,000.00	3.70%	
62800 - Facilities - Other	\$ 1,200.00	\$ -	\$ -	\$ -		
<b>Total 62800 - FACILITIES</b>	<b>\$ 81,748.30</b>	<b>\$ 68,000.00</b>	<b>\$ 74,000.00</b>	<b>\$ 6,000.00</b>	<b>8.82%</b>	
<b>63000 - TECHNOLOGY</b>						
63001 Tech Equip	\$ 70,374.23	\$ 75,132.00	\$ 41,851.00	\$ (33,281.00)	-44.30%	
63002 - Supplies	\$ 910.91	\$ 6,500.00	\$ 1,000.00	\$ (5,500.00)	-84.62%	
63003 Licenses and Subscriptions	\$ 46,392.51	\$ 41,357.00	\$ 44,000.00	\$ 2,643.00	6.39%	
63000 - Technology - Other	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%	
<b>Total 63000 - TECHNOLOGY</b>	<b>\$ 117,677.65</b>	<b>\$ 122,989.00</b>	<b>\$ 86,851.00</b>	<b>\$ -36,138.00</b>	<b>-29.38%</b>	
<b>65000 - OPERATIONS</b>						
65010 - Liability Insurance	\$ 24,007.50	\$ 22,500.00	\$ 18,000.00	\$ (4,500.00)	-20.00%	
65020 - Building Lease	\$ 222,332.04	\$ 244,332.00	\$ 246,332.00	\$ 2,000.00	0.82%	
65030 - Copier Lease	\$ 8,871.66	\$ 8,117.00	\$ 7,524.00	\$ (593.00)	-7.31%	
65040 - Copier Service	\$ 3,879.19	\$ 3,000.00	\$ 4,900.00	\$ 1,900.00	63.33%	
65050 - CubeSmart (Storage)	\$ 2,006.00	\$ 148.00	\$ 2,040.00	\$ 1,892.00	1278.38%	
65060 - Electricity	\$ 29,714.49	\$ 54,325.00	\$ 35,000.00	\$ (19,325.00)	-35.57%	
65061 - Gas	\$ 15,339.64	\$ 20,000.00	\$ 18,000.00	\$ (2,000.00)	-10.00%	
65070 - CEN Internet	\$ 2,725.31	\$ 1,933.00	\$ 2,500.00	\$ 567.00	29.33%	
65071 - Telephone	\$ 2,526.45	\$ 2,500.00	\$ 3,000.00	\$ 500.00	20.00%	
65080 - Water & Sewer	\$ 2,830.97	\$ 2,500.00	\$ 3,300.00	\$ 800.00	32.00%	
65081 - Trash Removal	\$ 9,525.98	\$ 8,353.00	\$ 9,500.00	\$ 1,147.00	13.73%	
65090 - Office Supplies	\$ 6,556.81	\$ 5,000.00	\$ 7,861.00	\$ 2,861.00	57.22%	
65091 - Promotional Materials	\$ -	\$ 500.00	\$ 500.00	\$ -	0.00%	
65092 - Advertising	\$ 633.00	\$ 739.00	\$ 739.00	\$ -	0.00%	
65093 - Printing	\$ -	\$ 250.00	\$ 250.00	\$ -	0.00%	
65094 - Postage	\$ 3,328.32	\$ 3,500.00	\$ 3,750.00	\$ 250.00	7.14%	
65095 - Security Monitoring	\$ 1,550.80	\$ 1,547.00	\$ 1,600.00	\$ 53.00	3.43%	
65096 - Health Supplies	\$ 1,965.32	\$ 2,685.00	\$ 2,685.00	\$ -	0.00%	
65097 - Admin Fund	\$ 5,348.92	\$ 4,500.00	\$ 4,500.00	\$ -	0.00%	
65098 - ESS	\$ 45,968.60	\$ 11,000.00	\$ 70,000.00	\$ 59,000.00	536.36%	
<b>Total 65000 - OPERATIONS</b>	<b>\$ 389,111.00</b>	<b>\$ 397,429.00</b>	<b>\$ 441,981.00</b>	<b>\$ 44,552.00</b>	<b>11.21%</b>	
<b>65100 - OTHER TYPES OF EXPENSES</b>						
65110 - Stipends (Clubs)	\$ 4,049.60	\$ 9,000.00	\$ 9,000.00	\$ -	0.00%	
65120 - Supplies (Clubs)	\$ 326.12	\$ 1,000.00	\$ 500.00	\$ (500.00)	-50.00%	
65125 - Bank Fee	\$ -	\$ -	\$ -	\$ -	0%	
65130 - Interest Expense - General	\$ -	\$ -	\$ -	\$ -	0%	
65140 - PD Staff	\$ 12,673.44	\$ 12,000.00	\$ 24,035.00	\$ 12,035.00	100.29%	

Final Approved BOT FY 2024 Budget	FY 23 YTD (06/16/23)	FY 23 Budget	Proposed FY 2024	\$ Incr/(decre) from FY23 Budget	Percentage Variance
65150 • Dues		\$ -	\$ -	\$ -	0%
65160- Membership	\$ 5,664.00	\$ 5,500.00	\$ 5,674.00	\$ 174.00	3.16%
65170 • Conferences/Prof. Development			\$ 1,500.00	\$ 1,500.00	0%
65180 • Supplies	\$ -		\$ -	\$ -	0%
65190 • Travel	\$ -	\$ 500.00	\$ 500.00	\$ -	0.00%
65131 • Miscellaneous Expense	\$ (1,663.16)		\$ 1,000.00	\$ 1,000.00	0%
65100 • TOTAL OTHER TYPES OF EXPENSES	\$ 21,050.00	\$ 28,000.00	\$ 42,209.00	\$ 14,209.00	50.75%
68300 • INSTRUCTIONAL PROGRAMS				\$ -	
68310 • ASE (All School Exploration)/CIRCLE	\$ 776.00	\$ 1,500.00	\$ 5,500.00	\$ 4,000.00	266.67%
68320- Field Trips	\$ 1,706.46	\$ 5,000.00	\$ 7,000.00	\$ 2,000.00	40.00%
68321 - 8th Grade Field Trip	\$ 4,892.70	\$ 3,000.00	\$ 6,779.00	\$ 3,779.00	125.97%
68330 • Physical Education Equipment	\$ 702.91	\$ 800.00	\$ 800.00	\$ -	0.00%
68340 • Physical Education Supplies	\$ 254.91	\$ 250.00	\$ 250.00	\$ -	0.00%
68350 • Art Supplies	\$ 1,807.83	\$ 1,500.00	\$ 3,500.00	\$ 2,000.00	133.33%
68355 - ELA Supplies	\$ -	\$ -	\$ 28,212.00	\$ 28,212.00	
68360 • Math Supplies - Eureka/Illustrative	\$ 18,357.93	\$ 18,774.00	\$ 11,500.00	\$ (7,274.00)	-38.75%
68370 • Music Supplies	\$ 782.26	\$ 800.00	\$ 1,835.00	\$ 1,035.00	129.38%
68380 • Science Supplies	\$ -	\$ 300.00	\$ 300.00	\$ -	0.00%
68384 • Social Emotional Learning	\$ 2,000.00	\$ 2,000.00	\$ 1,000.00	\$ (1,000.00)	-50.00%
68385 • Textbooks	\$ 1,727.55	\$ 2,200.00	\$ 2,200.00	\$ -	0.00%
68386 • Classroom Libraries	\$ 217.80	\$ 1,000.00	\$ 500.00	\$ (500.00)	-50.00%
68390- Pre-School	\$ 76,279.45	\$ 70,000.00	\$ 9,200.00	\$ (60,800.00)	-86.86%
68391 • General Supplies	\$ 15,856.41	\$ 18,000.00	\$ 1,800.00	\$ (16,200.00)	-90.00%
68392 • SPED Supplies	\$ 22,424.26	\$ 23,000.00	\$ 5,000.00	\$ (18,000.00)	-78.26%
68393 • Library Supplies/Books	\$ 2,242.90	\$ 1,800.00	\$ 2,500.00	\$ 700.00	38.89%
68394- Summer Programming	\$ 10,807.38	\$ 6,809.00	\$ 10,000.00	\$ 3,191.00	46.86%
68300 • Instructional Programs - Other	\$0.00	\$0.00	\$0.00	\$ -	#DIV/0!
TOTAL 68300 • INSTRUCTIONAL PROGRAMS	\$ 160,896.75	\$ 156,733.00	\$ 97,876.00	\$ (58,857.00)	-37.55%
68400 • CAPITAL IMPROVEMENTS	\$ -			\$ -	0.00%
68401 • Renovation	\$ 207,924.25	\$ 209,535.00	\$ -	\$ (209,535.00)	0.00%
68402 - Equipment		\$ 1,000.00	\$ 17,143.00	\$ 16,143.00	0.00%
68400 • Capital Improvements - Other	\$ 14,762.58		\$ 25,307.00	\$ 25,307.00	0.00%
68890 • Miscellaneous	\$ -		\$ -	\$ -	0.00%
TOTAL 68400 • CAPITAL IMPROVEMENTS	\$ 222,686.83	\$ 210,535.00	\$ 42,450.00	\$ (168,085.00)	-79.84%
TOTAL FY 24 BUDGET EXPENSE	\$ 4,847,202.69	\$ 5,481,810.00	\$ 5,381,508.00	\$ (100,302.00)	-1.83%

Notes

REVENUE	\$5,550,917.00
Surplus	\$169,409.00