

APPENDIX A: 2023-24 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 B. O'Reilly	poreilly@odysseyschool.org /860-645-1234 ext.156
Grades Authorized to Serve in 2022-2023:	Charter Term:
Pre-K-8	2020-2025
<p>1. School Performance Best Practices: 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 2023-2024 school year. Explain the rationale for establishing the practice(s) and the issue(s) it was intended to address. Describe the impact of the practice(s) on the student outcomes, providing evidence to substantiate effectiveness (i.e. quantitative, qualitative data). Provide evidence of collaboration with local school districts as appropriate.</p>	
<p>Odyssey's school climate has always been a primary reason for families choosing the school and why our staff retention remains strong. Our school community and structure offers a truly unique opportunity where students, parents and teachers can develop and deepen their relationships as the child grows from preschool to eighth grade. The rich inclusion of students, across many towns, truly builds a foundation of diversity in our school community and allows us to celebrate, in so many ways, how truly unique and special we are as a school community. Our community efforts were celebrated in Spring of 2024 as Odyssey was named a Red, White, and Blue School through Connecticut's Old State House with the theme, "Connecting Communities." Odyssey prides itself on not only connecting students within the school, but also beyond our walls.</p> <p>As a school, Odyssey has made improvement in the area of student behavior. Since the 2021-2022 school year suspensions have decreased from 15 suspensions to 7 suspensions and the total office discipline referrals have decreased from 376 to 135. This improvement is a result, in part, of implementing RULER, which is a CASEL SElect Program developed at Yale University. According to https://www.rulerapproach.org/, "RULER is an approach to social and emotional learning (SEL) that teaches emotional intelligence to people of all ages, with the goal of creating a healthier, more equitable, innovative, and compassionate society". In addition to RULER, we redesigned our school behavior handbook to clarify and codify behavioral expectations and how they should be addressed in all areas of the school. Lastly, we focused on proactively promoting positive behaviors. During the 2023-2024 school year every Odyssey student received four positive contacts home from Odyssey staff. Additionally, we implemented a "positive office referral" program where teachers and staff filled out office referrals for students meeting or exceeding behavioral expectations. Referrals were laminated and sent home with students after they were recognized. In addition, students earned CIRCLE tokens and CIRCLE awards for representing our CIRCLE values. We also utilized morning announcements as a way to recognize students. Morning announcers chosen from positive office referrals and CIRCLE tokens, and classes/students were recognized on the announcements for showing CIRCLE words during the school day.</p>	

Although discipline data gives us some insight into how students are doing, we wanted to expand our understanding through additional data. We utilized DESSA data and student survey data to gain further insight into our students' emotional well-being. At the middle school data, we also surveyed each student to assess which adults they were connected to in the building. Students who had little to no connections were identified, and teachers and counselors made efforts to better support and connect with those students.

During our most recent survey, 90.6% of students agreed or strongly agreed with the statement, "I feel emotionally safe at school". Additionally, 89.8% of students agreed with the statement, "There is at least one staff member at school that I consider a trusted adult, that I know I can go to if I am having an issue". Until we reach 100% on these two questions, this will continue to be an area of growth for us at Odyssey. We strongly believe that every child should have a trusted adult at Odyssey. We plan to address this deficiency by consistently surveying our students for early identification, focusing on the importance of connection through professional learning, and working with our counseling staff to provide intervention and support to students who feel disconnected.

As a school, we have made improvement in our attendance data. During the 2021-2022 school year, our chronic absenteeism rate was 16.2%. In 2023-2024 our rate decreased to 11.2%. We have updated our attendance protocols to better align with the State of CT School is Better With You campaign. Updates include revamped attendance letters, proactively providing parents informational resources on attendance, and tracking attendance data daily. Our counselors and nurse collaborate to proactively reach out to families when a child has consecutive absences to gather information and provide support. Additionally, our team has reached out to the state for guidance regarding our many families that travel abroad during the school year. However, this continues to be an area of challenge for our school. Proactively meeting with families before they travel abroad has not made changes to their plans or the amount of time their child(ren) miss school. In the coming school year we plan to increase our home visits and proactive communication with families to further improve attendance at Odyssey.

In addition, as detailed in Odyssey's 2022-2023 Annual Report, a primary focus of ours remains the implementation of science of reading best practices. Specifically, all K-3 general education teachers, Special Education, EL/ML, and SRBI support staff completed Lexia's LETRS® (Language Essentials for Teachers of Reading and Spelling) training. We 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. Paraeducators participated in ParaReading Training and for the 2024-2025 school year, middle school staff in all content areas will participate in Lexia's Aspire training, to ensure that all staff have a deep understanding of to support students' literacy development at all levels.

With a team of teachers and administration, by the spring of 2023 Odyssey chose to adopt Amplify CKLA/ELA, one of CT's approved ELA programs, as our K-8 literacy program as well as mCLASS for more targeted assessments. Before the school year ended, staff was provided a full day of professional learning from Amplify to provide the foundational knowledge to launch the program in the fall. Throughout the 2023-2024 school year, professional development from Amplify continued, focusing on planning and instruction, small groups, and enhancing practice. In the spring of 2024, Odyssey was invited to take part in the [Infinite Possibilities: Doing This Together Webinar Series \(ct.gov\)](#) through The Center for Literacy Research and Reading Success in which we were thrilled to share our Science of Reading literacy journey.

In mathematics, we began our full K-8 transition to the Illustrative Mathematics program by adopting the program for 4th grade. During the 2024-2025 school year program implementation will be focused in grades K-3. At each grade level, our students receive at least 60 minutes of core mathematics instruction. In addition, each grade level has at least 20 minutes of intervention time where students receive additional support or enrichment in mathematics. Determination of student support is made through our MTSS process and is based on formative and summative data.

In science, we have put an emphasis on implementing the 3-dimensional nature of NGSS with fidelity. As a school our focus began with our 5th-8th grade science teachers. We worked to create a schedule that prioritizes science as a core subject. Every student in 5th-8th grade has 60 minutes of core science instruction Monday-Thursday with additional time on Friday. In addition, our 5th-8th grade science teachers have engaged in off site professional learning through OpenSciEd, as well as on site collaborative learning time during our Friday afternoon professional learning block. Our 5th-8th grade science teachers have worked on vertical alignment using resources from the state Open Resources (GoOpenCT) and OpenSciEd. Over the past three years we have collaboratively redesigned units in 5th-8th grade to ensure students are engaging in science and engineering practices, cross cutting concepts, and disciplinary core ideas. As a result of our work we have seen steady increases on the NGSS summative assessment.

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:
<p>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.</p> <ul style="list-style-type: none"> Odyssey students will increase the school Accountability Index in Math from 65.2 in 2018-2019 to 75.0 in 2024. Odyssey students will increase the 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. 	<p>Odyssey is making progress in our goal of increasing our school accountability index in ELA, Math, and Science to 75. The COVID-19 Pandemic and recovery had a negative impact on our progress in 2021-2022. However, our progress in 2023-2024 demonstrates that we are now outperforming ourselves pre COVID-19. In Math, our index has increased from 60.6 in 2021-2022 to 69.0 in 2023-2024. In ELA, our index has increased from 65.9 in 2021-2022 to 69.8 in 2023-2024. In science, our index has increased from 56.6 in 2021-2022 to 69.3 in 2023-2024.</p> <p>In addition, our SBA and NGSS scores have continued to increase in 2023-2024.</p> <p>2023-2024 ELA School Average: 57.7%</p> <ul style="list-style-type: none"> State Average: 48.9% Host District Average: 31.8% <p>2023-2024 Math School Average: 54.4%</p> <ul style="list-style-type: none"> State Average: 44.1% Host District Average: 26.7% <p>2023-2024 NGSS Grades 5 & 8 Average: 60.3%</p> <ul style="list-style-type: none"> State Average: 48.5% Host District: 33.5%
<p>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.</p>	<p>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. Students in grades K-2 participate in weekly CIRCLE classes where they learn about our values and what they look like in practice. This foundation ensures that we have a common language for our values, and that students understand our CIRCLE values are what make us</p>

	<p>Odyssey. In 2023-2024, we continued a “positive office referral” program where teachers and staff filled out office referrals for students meeting or exceeding behavioral expectations. Referrals were laminated and sent home with students after they were recognized. In addition, students earned CIRCLE tokens and CIRCLE awards for representing our CIRCLE values. Students earning a CIRCLE award are recognized in a monthly ceremony in front of their peers, teachers, and staff. Students are also recognized in our Otter Update newsletter that is shared with our entire school community and families. We also utilized morning announcements as a way to recognize students. Morning announcers are chosen from positive office referrals and CIRCLE tokens, and classes/students were recognized for showing CIRCLE words during the school day. In our spring 2024 climate survey, 100% of parents surveyed agreed or strongly agreed with the statement, “Odyssey staff promotes the importance of demonstrating character values, and instills these values in all students”.</p>
<p>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.</p>	<p>Odyssey works cooperatively with families and community members in order to promote each student’s success and well-being in preparation for the future. Over the past two years our Circle of Odyssey Parents (COOP) has greatly expanded to include a team of parents that represent our student population and organize events, fundraisers, and connect with school staff on important issues. Odyssey’s Board of Trustees also has two spots for parent representatives, which ensures that parent voice is incorporated into all decisions that are made. In addition, feedback is solicited from all families in our Fall and Spring Family Climate Surveys that capture a picture of families’ experience related to academics, climate and safety, communication, overall satisfaction, and more. This past year, we have put an emphasis on better engaging individual families. During the 2023-2024 school year every Odyssey student received four positive contacts home from Odyssey staff. These contacts promoted more consistent communication between school and home. Additionally, students in grades 5-8 engage in student-led conferences. Student-led conferences have engaged families and increased participation during conference time. Survey results demonstrate</p>

that we are making progress toward our goal. In the spring 2024 survey, 96.5% of parents agreed with the 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”.

2. Student Achievement: The data below summarizes the school’s performance and academic achievement from the 2022-23 school year provided below. Please review the data using [EdSight](#) to ensure its accuracy.

Performance Metric	2022-2023	
1.1. Academic Achievement		
a. ELA Performance Index – All Students	67.0	
b. ELA Performance Index – High Needs Students	62.8	
c. Math Performance Index – All Students	65.1	
d. Math Performance Index – High Needs Students	60.6	
e. Science Performance Index – All Students	63.5	
f. Science Performance Index – High Needs Students	62.2	
1.2. Academic Growth		
a. ELA Academic Growth – All Students	57.4%	
b. ELA Academic Growth – High Needs Students	57.5%	
c. Math Academic Growth – All Students	67.4%	
d. Math Academic Growth – High Needs Students	70.0%	
e. Progress Toward English Language Proficiency – Literacy	90.1%	
f. Progress Toward English Language Proficiency - Oral	71.5%	
1.3. Participation Rates-ELA, Math, Science (a. All Students, b. High Needs Students)		
1.4. Chronic Absenteeism	a. All Students	14.6%
	b. High Needs Students	14.6%
1.5. Preparation for CCR – Percent Taking Courses	*	
1.6. Preparation for CCR – Percent Passing Exams	*	
1.7. On-track to High School Graduation	93.5%	
1.8. 4-year Graduation—All Students (2022 Cohort)	*	
1.9. 6-year Graduation—High Needs Students (2020 Cohort)	*	
1.10. Postsecondary Entrance (Graduating Class 2022)	*	
1.11. Physical Fitness (estimated participation rate = 98.1%)	42.3%	
1.12. Arts Access	*	
School Category: 2		
Charter School Accountability Index:	72.7	

3. Legal Compliance Best Practices: In 250 words or less, detail how specific practices employed overtime 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). 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 Schools is dependent on the organizational support of the Manchester Board of Education for both breakfast and lunch food services and student transportation services. Regular communication occurs between both these Manchester Public School (MPS) offices to ensure that Odyssey students receive these daily services and that all student needs are met. Problem-solving is always cooperative and collaborative solutions are generally established. Examples of this effective food service partnership from MPS include hiring of qualified personnel, Free and Reduced Lunch program facilitation, weekly menu updates for Odyssey families and all food ordering and preparation are done daily. Additionally, bus transportation for Odyssey students residing in Manchester is provided. Student bus scheduling, hiring of various personnel, problem-solving route challenges are several of the benefits provided to Odyssey school.

More importantly to Odyssey Community School is the day to day cooperation we receive from the MPS Special Education offices. From the referral process to determining eligibility, each Planning and Placement Team (PPT) effectively determines a student's specific strengths and needs so as to determine eligibility for special education and related services and to review and/or revise each Manchester student's Individual Education Plan (IEP) annually or when requested by a parent or other team member. Related service personnel are always provided by the MPS, and these individuals work closely with Odyssey teachers to ensure effective and supportive interventions. Manchester's Superintendent of Schools has worked closely with Odyssey's Executive Director to collaboratively establish a special education reimbursement schedule for all IEP special education services provided by OCS personnel. Invoicing is seamless and payment is always timely.

The Student Support Services Coordinator at Odyssey plays a key role in this collaboration, working closely with our assigned special education supervisor from Manchester to schedule, review services, and finalize and implement all aspects of the IEP. The Coordinator also holds weekly or bi-weekly meetings, depending on the schedule, with all related service staff to coordinate plans and conduct consultations for students. Additionally, related services provide Multi-Tiered Systems of Support (MTSS) for occupational therapy (focusing on fine motor and sensory needs) as well as speech services.

In addition, Odyssey partners with Manchester Early Learning Center (MELC) for our afterschool program. This has provided a much needed service for our families and ensures equitable access to the school. Each month administration and MELC staff meet to discuss any necessary logistics to maintain clear communication.

Our English Learners/MultiLingual Learners (EL/ML) are outperforming our non EL/ML population in both ELA and Math as noted in the SBA Performance Index scores. All EL/ML students are supported by a full time certified EL/ML teacher and Odyssey is committed to continuing to implement the Connecticut Parent Bill of Rights for EL/ML learners. Odyssey follows all parent notification requirements. Additionally all home notifications/classroom communication with our ML families is enhanced through our new ParentSquare platform, which contains a translation tool for over 100 different languages. Assessments guidelines are followed, results are monitored throughout the year, and instruction is adjusted to reflect students' progress.

In addition to a complete policy revision in 2022, Odyssey Community School's 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. The Board determined it to be in Odyssey's best interest to amend the Certificate of Incorporation (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. This project concluded in August of 2023 with the Board's approval of an Amended and Restated Certificate of Incorporation of Odyssey Community School and an Amended and Restated set of comprehensive operating Bylaws.

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 2022-2023 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 2023-2024 budget; and (4) provide a FY 2024-2025 board-approved budget.

2. Financial Condition: Provide the following financial data taken from the FY 2022-2023 certified audit statement.

Total margin (net income/total revenue):	\$268,505/ \$5,789,295 (4.64%)
Debt to asset ratio (total liabilities/total assets):	\$747,929/ \$2,051,451 (36.4%)
Debt service coverage ratio (net income + depreciation + interest expense)/ (annual principal + interest, and lease payments):	No Debt
Current asset ratio (current assets/current liabilities):	2.08
Days of (unrestricted cash/((total expenditures-depreciation)/365)):	85
Cash flow (change in cash balance):	\$158,337

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 and which 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 & Parent Representative (2yr)	mlewis@odysseyschool.org	X Yes <input type="checkbox"/> No
Stefanie Donahue	Teacher	Vice President & Parent Representative (2yr)	sdonahue@odysseyschool.org	X Yes <input type="checkbox"/> No
Karen Chuong	Teacher	Secretary & Parent Representative (2 yr)	sdonahue@odysseyschool.org	X Yes <input type="checkbox"/> No
Cynthia Merrill	CPA	Treasurer & Community Representative	cmerrill@odysseyschool.org	X Yes <input type="checkbox"/> No
Katherine Feltes	Educator/Community Health Worker	Community Representative	kfeltes@odysseyschool.org	X Yes <input type="checkbox"/> No
Shelley Buonacquist	Teacher	Teacher (2 yr)	sbuonacquist@odysseyschool.org	X Yes <input type="checkbox"/> No
Maghan Foley	Teacher	Teacher (2 yr)	mfoley@odysseyschool.org	X Yes <input type="checkbox"/> No
Wendy Garlitz	Paraeducator	Paraeducator (2 yr)	wgarlitz@odysseyschool.org	X Yes <input type="checkbox"/> No
Erica Frechette	Paraeducator	Paraeducator (2 yr)	efrechette@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>	A bidding threshold policy and personal use of the school facility policy are written and approved by the Board of Trustees.
4.5 Teacher/Staff Credentials	<p>As of May 1, 2024, the Bureau of Educator Standards and Certification reported 2 staff identified in the Educator Data System as out of compliance for the 2023-24 school year. 1 staff have no active certificate/permit on file. 1 staff has a Grade Level that does not match endorsement.</p> <p>Per state statute, it is the school’s responsibility to take steps to ensure 100% of school staff hold appropriate certificates, permits, or authorizations for positions</p>	100% of school staff hold appropriate certificates, permits, or authorizations for positions.

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 entered into a contracted service agreement with a part-time local accountant who is the CFO/ Business Development Officer for *Financial One, Inc.* At the same time, we continue to look for a permanent part-time business manager with specific experience in public school operations. This continues to be a hiring priority for Odyssey.

Odyssey continually experiences a high student retention rate from year to year (greater than 95%) as exemplified in each of the last two years when we have experienced very few available seats. In 2023 and in 2024 we had fewer than 50 available seats in our annual spring lottery. Additionally, we had more than 400 applications in each year's lottery. Certainly, the total number of Odyssey's applicants illuminates our success as a pre-k grade 8 school and provides a strong foundational financial benefit. Additionally, since our last Recharting Report in 2019 when we received our first Peter and Carmen Lucia Buck Foundation (PCLB) general operating grant of \$200,000.00, our annual PCLB gift has increased to \$350,000.00. Additionally, we will be receiving a \$750,000 no interest loan from PCLB in the fall for our second-floor middle school expansion project. We also continue to receive other annual donations from several local individuals. Most recently, we were notified by one donor that he will be providing a \$28,000.00 gift to Odyssey in late 2024. The Board of Trustees will be exploring the viability of using this generous gift as seed money for a larger capital fundraising endeavor.

We continue to seek various state and federal allocation and competitive grant opportunities. These revenue sources include multiple allocation and competitive grant awards. We have been awarded all annual Title I, Title II, Title III and Title IV grants, and ESSER/ARP ESSER allocation grants. We have received The Science of Reading allocation grant and also the Small Town Right to Read allocation, totalling \$83,000. We have applied for and received competitive matching funds from the Connecticut Department of Emergency Services & Public Protection (DESPP) totalling \$54,500 for approved school safety projects, and PCLB has also awarded us special project funds for a three-year professional learning project and \$100,000 for a summer learning project. This spring, Odyssey was awarded \$125,516 by the Connecticut Bond Commission, to be used as part of our 2024-2025 middle school expansion project. Finally, we recently submitted a sizable proposal for a *Greater Schools for Connecticut: Charter Schools Program* grant. This grant, if awarded, would provide funding for our two additional preschool classrooms opening this fall.

As part of our financial stability efforts, we have established numerous collaborative community and state based programs aimed at assisting us with many of our teaching and learning priorities. Charter schools' operational challenges require them to look outward to form partnerships with outside organizations so as to thrive and these mutually beneficial partnerships assist us in significant ways. The State of Connecticut has articulated a strong commitment to increasing educator diversity in all public schools requiring all school districts to create a diversity plan. OCS remains committed to this critically important pursuit. With our continued participation and partnership with the *Connecticut Teacher Residency Program* (Connecticut TRP) and the *RESC Alliance Minority Recruitment Fair*, we will continue to increase the racial, ethnic, and linguistic diversity of a talented and diverse educator workforce. We have had significant success in this effort. Many of our newly hired teachers and staff came to us after we participated in the *RESC Alliance Minority Recruitment Fair* in the last three years.

Odyssey currently operates as a site for *Community Health Center, Inc.* (CHC) behavioral health services, which are offered to all our students and their families. We have an additional 1.0 FTE licensed behavioral health clinician who is fully funded by CHC and who is a partner in the 3-person Odyssey team. This team collaboratively provides counseling and school support services to our students and families. We recently extended our relationship with CHC and signed a three-year contract for full time/full year behavioral health services fully funded by CHC.

Odyssey must devise a system and procedure for maintaining an internal inventory of current material assets. We are currently exploring the use of our student management system (PowerSchool) as a means for inventory control. Additionally, we are in contact with several area schools comparing their various systems of inventory operation.

PART 4: STUDENT POPULATION

1. Enrollment and Demographic Data: Provide 2023-2024 student demographic and enrollment information.

Grades Served:	PK-8	American Indian or Alaska Native:	1%
Student Enrollment:	371	Asian:	24%
		Black/African American:	23%
Percent of Free/Reduced-Price Meals:	48%	Hispanic/Latino:	19%
		Native Hawaiian or Pacific Islander:	0%
Percent of Special Education Students:	10%	Two or More Races:	6%
		White:	26%

2023-2024 Enrollment by Grade Level:

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
36	35	37	38	38	38	38	38	36	37	NA	NA	NA	NA	371

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.

Odyssey Community School continually experiences strong community support noted by a very high student retention rate from year to year (greater than 90%) and further exemplified in each of the last two years by the fact that we had a very few available seats. During our annual spring lottery in 2023 and in 2024 we had fewer than 40 available seats, which included naturally occurring kindergarten and pre-k openings. Additionally, we had more than 400 applications in each year’s lottery and we maintain a robust waitlist of more than 350 applicants as we enter the 2024-2025 school year. Both our high retention rate and the total number of annual lottery applicants illuminates our success as a pre-k grade 8 school. Furthermore, our school demographics continue to demonstrate our success in maintaining a school population that accurately represents the surrounding Harford County Communities. When comparing Odyssey’s reported demographics published in our 2019 Rechartering Report with our 2024 demographics, our Black or African American, Hispanic/Latino, and Asian student populations have each increased to nearly 25% of our overall population, while our white population has decreased from 37% in 2019 to 26% in 2024. We strongly believe that our partnership with families has been the foundation of our growth. During our lottery application process many new families express that they heard about Odyssey through current Odyssey families.

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

2023-2024 Waitlist:	2024-2025 Waitlist:
290	371

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.

Our school community and structure offers a truly unique opportunity where students, parents and teachers can develop and deepen their relationships as the child grows from preschool to eighth grade. The rich inclusion of students, across many towns, truly builds a foundation of diversity in our school community and allows us to celebrate, in so many ways, how truly unique and special we are as a school community.

As a school, we continued to focus on family engagement during the 2023-2024 school year. We hosted community events such as the Back To School BBQ at Northwest Park, an engaging hands-on curriculum night for students and families, and our popular Culture and Heritage Night. We had over 150 students and families attend Culture and Heritage Night. Families contributed dishes that represented their respective cultures, allowing everyone to enjoy meals from various continents.

Our community efforts were celebrated in Spring of 2024 as Odyssey was named a Red, White, and Blue School through Connecticut's Old State House with the theme, "Connecting Communities." Odyssey prides itself on not only connecting students within the school, but also beyond our walls.

In addition to expanding our engagement efforts, Odyssey continued partnerships that allowed for equitable field trip access. In March 2023, 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 continued our partnership 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.

In the summer of 2024, Odyssey introduced its first, "One School One Book." Each family received a copy of Fenway and Hattie by Victoria J. Coe to ensure that all students had access to reading. Also included were family resources for questions and activities as well as a suggested timeline for chapter readings. Each week a few chapters were posted onto our social media accounts read by different staff members (20 in total) as well as trivia questions and a celebration when students returned back to school. This initiative reinforced reading instruction, increased parental involvement, and built a true community of readers.

On the programmatic front, we focused on building staff capacity to support our students. During the 2023-2024 school year we implemented RULER with all K-8 students. According to <https://www.rulerapproach.org/>, "RULER is an approach to social and emotional learning (SEL) that teaches emotional intelligence to people of all ages, with the goal of creating a healthier, more equitable,

innovative, and compassionate society”. In addition to RULER, we redesigned our school behavior handbook to clarify and codify behavioral expectations and how they should be addressed in all areas of the school. Lastly, we focused on proactively promoting positive behaviors. During the 2023-2024 school year every Odyssey student received four positive contacts home from Odyssey staff. Additionally, we implemented a “positive office referral” program where teachers and staff filled out office referrals for students meeting or exceeding behavioral expectations. Referrals were laminated and sent home with students after they were recognized. In addition, students earned CIRCLE tokens and CIRCLE awards for representing our CIRCLE values. We also utilized morning announcements as a way to recognize students. Morning announcers chosen from positive office referrals and CIRCLE tokens, and classes/students were recognized on the announcements for showing CIRCLE words during the school day.

At Odyssey, we acknowledge the importance of recruiting and retaining staff that reflect the diversity of our student body. Presently, our certified minority teacher population percentage stands at 15% while our overall staff population percentage is 21% We remain committed to improving these percentages by participating in recruitment events and engaging in the work outlined in our Increasing Educator Diversity plan.

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

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. § 10-6600, **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. § 10-6600, 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:

Miriam Lewis

Name of Board Chairperson:

Miriam Lewis

Date:

10/23/2024

Final (Preaudit) BOT FY 2024 Budget with Spending & Adjustments

June 30, 2024	FY 23 Budget	Approved FY 2024 Budget	Received 06/30/2024	Adjusted 06/30/24	Dollar Variance	Percentage Variance	Notes
49000 REVENUE							
44540 · State Department of Ed. Grants	\$ 4,465,815.00	\$ 4,547,466.00	\$ 4,522,548.00	\$ 4,522,548.00	\$ (24,918)	99.45%	Based on Quarter 1,2, 3 & 4
44541 · PCL Buck Foundation	\$ 300,000.00	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ -	100.00%	
44539 · BuckFoundation-Getting to Great	\$ 65,183.93	\$ 0.00	\$ 0.00	\$ 0.00	\$ -	0.00%	
44545 · Consolidated Title IA & IIA	\$ 75,130.00	\$ 78,707.00	\$ 93,547.00	\$ 93,547.00	\$ 14,840	118.85%	higher award amt.
44548 · Title III	\$ 5,725.00	\$ 5,616.00	\$ 5,445.00	\$ 5,445.00	\$ (171)	96.96%	
44551 · Title IV	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	100.00%	
44500 · CT Reading Grant	\$ -	\$ 21,000.00	\$ 83,000.00	\$ 83,000.00	\$ 62,000	395.24%	Small Town CSDE Rdg Grant (\$62000)
44546 · Special Education	\$ 292,000.00	\$ 405,000.00	\$ 565,747.67	\$ 565,747.67	\$ 160,748	139.69%	1st Tri \$159,955.42 2nd/3rd. \$183758.79
44547 · Contributions Unrestricted	\$ -	\$ 250.00	\$ 250.00	\$ 250.00	\$ -	100.00%	
44550 ESSER II	\$ 40,143.92	\$ 0.00	\$ 0.00	\$ 0.00	\$ -	0.00%	
44553 · ARPESSER	\$ 225,346.38	\$ 110,878.00	\$ 111,469.72	\$ 111,469.72	\$ 592	100.53%	Final Drawdown (No FY 25 Revenue)
46430 · Miscellaneous Revenue	\$ 200.00	\$ 2,000.00	\$ 5,227.88	\$ 5,227.88	\$ 3,228	261.39%	
46431 · Field Trips	\$ -	\$ -	\$ 5,927.00	\$ 5,927.00	\$ 5,927	#DIV/0!	Includes Field Trip
49000 · Interest Income	\$ 2,400.00	\$ 20,000.00	\$ 36,132.57	\$ 36,132.57	\$ 16,133	180.66%	
TOTAL 49000 REVENUE	\$5,479,544.23	\$5,530,917.00	\$5,789,294.84	\$5,789,294.84	\$222,245.27	104.67%	
52000 · SALARIES				Actuals to Date	Amount Remaining	Percentage Remaining	
52100 · Administration	\$ 454,739.00	\$ 360,231.00		\$ 458,779.61	\$ (98,548.61)	-27.36%	
52200 · Administrative Assistants	\$ 145,407.00	\$ 185,620.00		\$ 106,336.06	\$ 79,283.94	42.71%	
52300 · Teacher	\$ 2,085,806.00	\$ 2,286,288.00		\$ 2,378,971.79	\$ (92,683.79)	-4.05%	\$2,371,996.00
52301 · Stipend (SPED Coordinator)	\$ 2,627.00	\$ 2,708.00		\$ 2,791.30	\$ (83.30)	-3.08%	
52302 · Stipend (PD)	\$ 750.00	\$ 750.00		\$ -	\$ 750.00	100.00%	
52303 · Stipend (Para Coverage)	\$ 2,000.00	\$ 10,000.00		\$ 18,758.54	\$ (8,758.54)	-87.59%	
52304 · Stipend (Summer Program)	\$ 61,923.00	\$ 75,000.00		\$ 75,348.60	\$ (348.60)	-0.46%	
52305 · Stipend- Technology	\$ 3,000.00	\$ 2,500.00		\$ -	\$ 2,500.00	100.00%	
52400 · School Counselors	\$ 137,196.00	\$ 142,992.00		\$ 141,624.88	\$ 1,367.12	0.96%	
52500 · Paraeducators	\$ 322,163.00	\$ 333,454.00		\$ 304,812.71	\$ 28,641.29	8.59%	
52600 · Librarian	\$ 31,111.00	\$ 33,431.00		\$ 34,510.22	\$ (1,079.22)	-3.23%	
52700 · Nurse	\$ 66,950.00	\$ 68,959.00		\$ 69,749.28	\$ (790.28)	-1.15%	
52800 · Custodians	\$ 158,794.00	\$ 168,824.00		\$ 156,352.62	\$ 12,471.38	7.39%	
52801 · Custodian Summer Staff	\$ 8,000.00	\$ 12,000.00		\$ 5,823.47	\$ 6,176.53	51.47%	
52802 · Custodian Substitute (new)	\$ -	\$ 4,000.00		\$ 7,578.15	\$ (3,578.15)	-89.45%	
52900 Stipends	\$ 25,000.00	\$ 6,600.00		\$ 11,140.00	\$ (4,540.00)	-68.79%	
52901 · Building Substitute	\$ 39,852.00	\$ 31,000.00		\$ 11,963.65	\$ 19,036.35	61.41%	
TOTAL 52000 · SALARIES	\$ 3,545,318.00	\$ 3,724,357.00		\$ 3,784,540.88	\$ (60,183.88)	-1.70%	
53000 · BENEFITS				Actuals to Date	Amount Remaining	Percentage Remaining	
53100 · Dental Insurance	\$ 19,861.00	\$ 19,861.00		\$ 14,614.45	\$ 5,246.55	26.42%	
53101 · Medical Insurance	\$ 471,163.00	\$ 463,675.00		\$ 428,635.79	\$ 35,039.21	7.56%	
53102 · 403(B) Match	\$ 72,156.00	\$ 95,000.00		\$ 97,807.04	\$ (2,807.04)	-2.95%	underbudgeted
53103 · Health Reimbursement/HSA	\$ 4,500.00	\$ 36,000.00		\$ 25,014.79	\$ 10,985.21	30.51%	
53104 · Short Term/Long Term Disability	\$ 10,398.00	\$ 10,398.00		\$ 8,348.05	\$ 2,049.95	19.71%	
53105 · Workers' Compensation	\$ 19,851.00	\$ 15,946.00		\$ 16,239.04	\$ (293.04)	-1.84%	

Final (Preaudit) BOT FY 2024 Budget with Spending & Adjustments

June 30, 2024	FY 23 Budget	Approved FY 2024 Budget	Received 06/30/2024	Adjusted 06/30/24	Dollar Variance	Percentage Variance	Notes
53106 · Tuition Reimbursement	\$ 3,000.00	\$ 3,000.00		\$ 2,100.00	\$ 900.00	30.00%	
53107 · Life Insurance	\$ 3,350.00	\$ 3,459.00		\$ 4,088.14	\$ (629.14)	-18.19%	
66100 · CT Unemployment	\$ 20,000.00	\$ 10,000.00		\$ 19,047.08	\$ (9,047.08)	-90.47%	
66200 · Social Security	\$ 54,000.00	\$ 55,000.00		\$ 63,434.10	\$ (8,434.10)	-15.33%	
66300 · Medicare	\$ 45,000.00	\$ 46,000.00		\$ 48,741.17	\$ (2,741.17)	-5.96%	
53000 · Benefits - Other	\$0.00	\$0.00		\$ -	\$ -	0.00%	
TOTAL 53000 · BENEFITS	\$ 723,279.00	\$ 758,339.00		\$ 728,069.65	\$ 30,269.35	3.99%	
					\$ 30,269.35		
62100 · SCHOOL PURCHASED SURVICES				Actuals to Date	Amount Remaining	Percentage Remaining	
62110 - Accounting Fees	\$ 19,800.00	\$ 22,400.00		\$ 23,400.00	\$ (1,000.00)	-4.46%	
62120 - Consulting	\$ 25,000.00	\$ 1,000.00		\$ -	\$ 1,000.00	100.00%	
62130 · Medical Advisor	\$ 500.00	\$ 500.00		\$ -	\$ 500.00	100.00%	
62140 · Legal Fees	\$ 15,000.00	\$ 7,500.00		\$ 14,317.00	\$ (6,817.00)	-90.89%	
62150 - Purchased services	\$ 159,177.00	\$ 70,045.00		\$ 41,313.43	\$ 28,731.57	41.02%	
62160 - Payroll Service	\$ 10,050.00	\$ 12,000.00		\$ 13,553.58	\$ (1,553.58)	-12.95%	
66000 - Payroll Expenses				\$ 779.66	\$ (779.66)		
62100 School Purchased Services Other		\$ -		\$ 16,579.37	\$ -		
TOTAL 62100 · SCHOOL PURCHASED SERVICES	\$ 229,527.00	\$ 113,445.00		\$ 109,943.04	\$ 3,501.96	3.09%	
62800 · FACILITIES				Actuals to Date	Amount Remaining	Percentage Remaining	
62810 - Building Maintenance	\$ 25,000.00	\$ 35,000.00		\$ 38,030.98	\$ (3,030.98)	-8.66%	
62820 · Building Repairs	\$ 8,000.00	\$ 10,000.00		\$ 3,574.24	\$ 6,425.76	64.26%	
62830 - Equipment Purchase	\$ 8,000.00	\$ 1,000.00		\$ -	\$ 1,000.00	100.00%	
62840 -Supplies	\$ 27,000.00	\$ 28,000.00		\$ 21,892.37	\$ 6,107.63	21.81%	
62800 · Facilities - Other	\$ -	\$ -				0.00%	
Total 62800 · FACILITIES	\$ 68,000.00	\$ 74,000.00		\$ 63,497.59	\$ 10,502.41	14.19%	
63000 · TECHNOLOGY				Actuals to Date	Amount Remaining	Percentage Remaining	
63001 Tech Equip	\$ 75,132.00	\$41,841.00		\$21,988.65	\$ 19,852.35	47.45%	
63002 · Supplies	\$ 6,500.00	\$1,000.00		\$78.97	\$ 921.03	92.10%	
63003 Licenses and Subscriptions	\$ 41,357.00	\$44,000.00		\$36,736.95	\$ 7,263.05	16.51%	
63000 · Technology - Other	\$0.00	\$0.00		\$1,308.30	\$ (1,308.30)	-65.4%	
Total 63000 · TECHNOLOGY	\$122,989.00	\$86,841.00		\$60,112.87	\$ 26,728.13	30.78%	
					\$ 26,728.13		
65000 · OPERATIONS				Actuals to Date	Amount Remaining	Percentage Remaining	
65010 · Liability Insurance	\$ 22,500.00	\$ 18,000.00		\$ 27,357.51	\$ (9,357.51)	-51.99%	
65020 · Building Lease	\$ 244,332.00	\$ 246,332.00		\$ 246,864.93	\$ (532.93)	-0.22%	
65030 · Copier Lease	\$ 8,117.00	\$ 7,524.00		\$ 12,523.25	\$ (4,999.25)	-66.44%	
65040 · Copier Service	\$ 3,000.00	\$ 4,900.00		\$ 1,030.81	\$ 3,869.19	78.96%	
65050 · CubeSmart (Storage)	\$ 148.00	\$ 2,040.00		\$ 938.00	\$ 1,102.00	54.02%	
65060 · Electricity	\$ 54,325.00	\$ 35,000.00		\$ 35,056.79	\$ (56.79)	-0.16%	
65061 · Gas	\$ 20,000.00	\$ 18,000.00		\$ 14,723.41	\$ 3,276.59	18.20%	
65070 · CEN Internet	\$ 1,933.00	\$ 2,500.00		\$ 1,308.30	\$ 1,191.70	47.67%	
65071 · Telephone	\$ 2,500.00	\$ 3,000.00		\$ 2,490.04	\$ 509.96	17.00%	
65080 · Water & Sewer	\$ 2,500.00	\$ 3,300.00		\$ 5,776.53	\$ (2,476.53)	-75.05%	

Final (Preaudit) BOT FY 2024 Budget with Spending & Adjustments

June 30, 2024	FY 23 Budget	Approved FY 2024 Budget	Received 06/30/2024	Adjusted 06/30/24	Dollar Variance	Percentage Variance	Notes
65081- Trash Removal	\$ 8,353.00	\$ 9,500.00		\$ 8,281.01	\$ 1,218.99	12.83%	
65090 · Office Supplies	\$ 5,000.00	\$ 7,861.00		\$ 6,863.75	\$ 997.25	12.69%	
65091 · Promotional Materials	\$ 500.00	\$ 500.00		\$ -	\$ 500.00	100.00%	
65092 · Advertising	\$ 739.00	\$ 739.00		\$ 668.00	\$ 71.00	9.61%	
65093 · Printing	\$ 250.00	\$ 250.00		\$ 99.50	\$ 150.50	60.20%	
65094 · Postage	\$ 3,500.00	\$ 3,750.00		\$ 2,749.36	\$ 1,000.64	26.68%	
65095 · Security Monitoring	\$ 1,547.00	\$ 1,600.00		\$ 3,755.00	\$ (2,155.00)	-134.69%	
65096 · Health Supplies	\$ 2,685.00	\$ 2,685.00		\$ 1,525.09	\$ 1,159.91	43.20%	
65097- Admin Fund	\$ 4,500.00	\$ 4,500.00		\$ 4,027.50	\$ 472.50	10.50%	
65098 · ESS	\$ 11,000.00	\$ 70,000.00		\$ 32,333.55	\$ 37,666.45	53.81%	
Total 65000 · OPERATIONS	\$ 397,429.00	\$ 441,981.00		\$ 408,372.33	\$ 33,608.67	7.60%	
65100 · OTHER TYPES OF EXPENSES				Actuals to Date	Amount Remaining	Percentage Remaining	
65110 · Stipends (Clubs & Tutoring)	\$ 9,000.00	\$ 9,000.00		\$ 4,803.37	\$ 4,196.63	46.63%	
65120 · Supplies (Clubs)	\$ 1,000.00	\$ 500.00		\$ -	\$ 500.00	100.00%	
65125 · Bank Fee				\$ 62.55	\$ (62.55)		
65130 · Interest Expense - General	\$ -	\$ -		\$ -	\$ -		
65140- PD Staff	\$ 12,000.00	\$ 24,035.00		\$ 34,394.91	\$ (10,359.91)	-43.10%	
65150 · Dues	\$ -	\$ -		\$ -	\$ -		
65160- Membership	\$ 5,500.00	\$ 5,674.00		\$ 5,274.00	\$ 400.00	7.05%	
65170 · Conferences/Prof. Development		\$ 1,500.00		\$ 2,590.29	\$ (1,090.29)	-72.69%	
65180 · Supplies				\$ -	\$ -		
65190 · Travel	\$ 500.00	\$ 500.00		\$ 247.90	\$ 252.10	50.42%	
65131 · Miscellaneous Expense		\$ 1,000.00		\$ 8,938.91	\$ (7,938.91)	-793.89%	
65100 · TOTAL OTHER TYPES OF EXPENSES	\$ 28,000.00	\$ 42,209.00		\$ 56,311.93	\$ (14,102.93)	-33.41%	
					\$ (14,102.93)		
68300 · INSTRUCTIONAL PROGRAMS				Actuals to Date	Amount Remaining	Percentage Remaining	
68310 · ASE (All School Exploration)/CIRCLE	\$ 1,500.00	\$ 5,500.00		\$ 5,143.54	\$ 356.46	6.48%	
68320- Field Trips	\$ 5,000.00	\$ 7,000.00		\$ 9,631.58	\$ (2,631.58)	-37.59%	
68321 · 8th Grade Field Trip	\$ 3,000.00	\$ 6,779.00		\$ 4,937.50	\$ 1,841.50	27.16%	
68330 · Physical Education Equipment	\$ 800.00	\$ 800.00		\$ 649.83	\$ 150.17	18.77%	
68340 · Physical Education Supplies	\$ 250.00	\$ 250.00		\$ 92.45	\$ 157.55	63.02%	
68350 · Art Supplies	\$ 1,500.00	\$ 3,500.00		\$ 4,035.91	\$ (535.91)	-15.31%	
68355 · ELA Supplies	\$ -	\$ 28,212.00		\$ 70,121.04	\$ (41,909.04)	-148.55%	
68360 · Math Supplies - Eureka/Illustrative	\$ 18,774.00	\$ 11,500.00		\$ 13,795.20	\$ (2,295.20)	-19.96%	
68370 · Music Supplies	\$ 800.00	\$ 1,835.00		\$ 618.50	\$ 1,216.50	66.29%	
68380 · Science Supplies	\$ 300.00	\$ 300.00		\$ 195.11	\$ 104.89	34.96%	
68384 · Social Emotional Learning	\$ 2,000.00	\$ 5,000.00		\$ 119.49	\$ 4,880.51	97.61%	
68385 · Textbooks	\$ 2,200.00	\$ 2,200.00		\$ -	\$ 2,200.00	100.00%	
68386 · Classroom Libraries	\$ 1,000.00	\$ 500.00		\$ 2,469.50	\$ (1,969.50)	-393.90%	
68390- Pre-School	\$ 70,000.00	\$ 9,200.00		\$ 8,499.52	\$ 700.48	7.61%	
68391 · General Supplies	\$ 18,000.00	\$ 18,000.00		\$ 27,043.66	\$ (9,043.66)	-50.24%	Typo in Approved Budget
68392 · SPED Supplies	\$ 23,000.00	\$ 5,000.00		\$ 2,312.24	\$ 2,687.76	53.76%	
68393 · Library Supplies/Books	\$ 1,800.00	\$ 2,500.00		\$ 2,986.32	\$ (486.32)	-19.45%	
68394 · Summer Programming	\$ 6,809.00	\$ 10,000.00		\$ 4,112.17	\$ 5,887.83	58.88%	

BOT APPROVED FY 2025 Budget with Preschool Seats Added

Approved BOT FY 2025 Revised Budget 07/09/24	FY 23 BUDGET	YEAR to DATE 06/30/24	FY 2024 APPROVED BUDGET	FY 2025 PROPOSED BUDGET	INCREASE or (DECREASE) from FY24 BUDGET	PERCENTAGE VARIANCE from FY 2024 Budget	Notes
49000 REVENUE							
44540 · State Department of Ed. Grants	\$ 4,465,815.00	\$ 4,522,548.00	\$ 4,547,466.00	\$ 5,161,580.00	\$ 614,114	13.50%	36 Preschools Seats Added
44541 · PCL Buck Foundation	\$ 300,000.00	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ -	0.00%	
44539 · BuckFoundation	\$ 65,183.93	\$ -	\$ -	\$ -	\$ -	0.00%	
44545 · Consolidated Title IA & IIA	\$ 75,130.00	\$ 93,547.00	\$ 78,707.00	\$ 95,000.00	\$ 16,293	20.70%	
44548 · Title III	\$ 5,725.00	\$ 5,445.00	\$ 5,616.00	\$ 5,616.00	\$ -	0.00%	
44551 · Title IV	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	0.00%	
44500 · CT Reading Grant	\$ -	\$ 83,000.00	\$ 21,000.00	\$ \$0.00	\$ (21,000)	-100.00%	end 06/24
44546 · Special Education	\$ 292,000.00	\$ 565,747.67	\$ 405,000.00	\$ 667,952.00	\$ 262,952	64.93%	Increase in Students/Rates
44547 · Contributions Unrestricted	\$ -	\$ 250.00	\$ 250.00	\$ 250.00	\$ -	0.00%	
44550 ESSER II	\$ 40,143.92	\$ -	\$ -	\$ -	\$ -	0.00%	Program Ended 6/23
44553 · ARPESSEER	\$ 225,346.38	\$ 111,469.72	\$ 110,878.00	\$ \$0.00	\$ (110,878)	-100.00%	Program Ends 9/30/24
44554 · CT Bond Money				\$ 125,516.00			Approved by Bond Commission
44555 · Great Schools for CT (CSP Grant)				\$ 150,000.00			Application in Process
49000 · Interest Income	\$ 2,400.00	\$ 36,132.57	\$ 20,000.00	\$ 36,000.00	\$ 16,000	80.00%	
46430 · Miscellaneous Revenue	\$ 200.00	\$ 5,227.88	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%	
46431 · Field Trip Revenue	\$ -	\$ 5,927.00	\$ -	\$ -	\$ -		
TOTAL 49000 REVENUE	\$ 5,481,944.23	\$ 5,789,294.84	\$ 5,550,917.00	\$ 6,603,914.00	\$ 1,052,997	18.97%	
52000 · SALARIES							
52100 · Administration	\$ 454,739.00	\$ 458,779.61	\$ 360,231.00	\$ 385,203.00	\$ 24,972.00	6.93%	Director Days Not Changed
52200 · Administrative Assistants	\$ 145,407.00	\$ 106,336.06	\$ 185,620.00	\$ 201,877.00	\$ 16,257.00	8.76%	
52300 · Teacher	\$ 2,085,806.00	\$ 2,378,971.79	\$ 2,286,288.00	\$ 2,660,942.00	\$ 374,654.00	16.39%	with 2 preschool teachers
52301 · Stipend (Student Services Coordinator)	\$ 2,627.00	\$ 2,791.30	\$ 2,708.00	\$ 8,000.00	\$ 5,292.00	195.42%	
52302 · Stipend (PD)	\$ 750.00	\$ -	\$ 750.00	\$ 750.00	\$ -	0.00%	
52303 · Stipend (Para Coverage)	\$ 2,000.00	\$ 18,758.54	\$ 10,000.00	\$ 15,000.00	\$ 5,000.00	50.00%	
52304 · Stipend (Summer Program)	\$ 61,923.00	\$ 75,348.60	\$ 75,000.00	\$ -	\$ (75,000.00)	-100.00%	
52305 · Stipend- Technology	\$ 3,000.00	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -	0.00%	
52400 · School Counselors	\$ 137,196.00	\$ 141,624.88	\$ 142,992.00	\$ 159,107.00	\$ 16,115.00	11.27%	
52500 · Paraeducators	\$ 322,163.00	\$ 304,812.71	\$ 333,454.00	\$ 483,777.00	\$ 150,323.00	45.08%	with 3 preschool Paras with New Para Agreement
52600 · Librarian	\$ 31,111.00	\$ 34,510.22	\$ 33,431.00	\$ 41,255.00	\$ 7,824.00	23.40%	changed with New Para Agreement
52700 · Nurse	\$ 66,950.00	\$ 69,749.28	\$ 68,959.00	\$ 71,028.00	\$ 2,069.00	3.00%	
52800 · Custodians	\$ 158,794.00	\$ 156,352.62	\$ 168,824.00	\$ 187,386.00	\$ 18,562.00	10.99%	Salary Increase for JC
52801 · Custodian Summer Staff	\$ 8,000.00	\$ 5,823.47	\$ 12,000.00	\$ 7,300.00	\$ (4,700.00)	-39.17%	
52802 · Custodian Substitute	\$ -	\$ 7,578.15	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%	
52900 Stipends	\$ 25,000.00	\$ 11,140.00	\$ 6,600.00	\$ 18,140.00	\$ 11,540.00	174.85%	
52901 · Building Substitute	\$ 39,852.00	\$ 11,963.65	\$ 31,000.00	\$ -	\$ (31,000.00)	-100.00%	ESS
TOTAL 52000 · SALARIES	\$ 3,545,318.00	\$ 3,784,540.88	\$ 3,724,357.00	\$ 4,246,265.00	\$ 521,908.00	14.01%	
53000 · BENEFITS							
53100 · Dental Insurance	\$ 19,861.00	\$ 14,614.45	\$ 19,861.00	\$ 22,000.00	\$ 2,139.00	10.77%	4 add'l Employees
53101 · Medical Insurance	\$ 471,163.00	\$ 428,635.79	\$ 463,675.00	\$ 497,659.00	\$ 33,984.00	7.33%	4 add'l Employees
53102 · 403(B) Match	\$ 72,156.00	\$ 97,807.04	\$ 95,000.00	\$ 125,188.00	\$ 30,188.00	31.78%	4 add'l Employees
53103 · Health Reimbursement/HSA	\$ 4,500.00	\$ 25,014.79	\$ 36,000.00	\$ 39,000.00	\$ 3,000.00	8.33%	4 add'l Employees

BOT APPROVED FY 2025 Budget with Preschool Seats Added

Approved BOT FY 2025 Revised Budget 07/09/24	FY 23 BUDGET	YEAR to DATE 06/30/24	FY 2024 APPROVED BUDGET	FY 2025 PROPOSED BUDGET	INCREASE or (DECREASE) from FY24 BUDGET	PERCENTAGE VARIANCE from FY 2024 Budget	Notes
53104 · Short Term/Long Term Disability	\$ 10,398.00	\$ 8,348.05	\$ 10,398.00	\$ 10,250.00	\$ (148.00)	-1.42%	with STD Coverage, 4 add'l Employees
53105 · Workers' Compensation	\$ 19,851.00	\$ 16,239.04	\$ 15,946.00	\$ 17,500.00	\$ 1,554.00	9.75%	4 add'l Employees
53106 · Tuition Reimbursement	\$ 3,000.00	\$ 2,100.00	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%	New Teachers
53107 · Life Insurance	\$ 3,350.00	\$ 4,088.14	\$ 3,459.00	\$ 3,250.00	\$ (209.00)	-6.04%	4 add'l Employees
66100 · CT Unemployment	\$ 20,000.00	\$ 19,047.08	\$ 10,000.00	\$ 3,000.00	\$ (7,000.00)	-70.00%	
66200 · Social Security	\$ 54,000.00	\$ 63,434.10	\$ 55,000.00	\$ 69,157.00	\$ 14,157.00	25.74%	\$1,115,451.00
66300 · Medicare	\$ 45,000.00	\$ 48,741.17	\$ 46,000.00	\$ 61,240.00	\$ 15,240.00	33.13%	@1.45%
53000 · Benefits - Other	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
TOTAL 53000 · BENEFITS	\$ 723,279.00	\$ 728,069.65	\$ 758,339.00	\$ 851,244.00	\$ 92,905.00	12.25%	
62100 · SCHOOL PURCHASED SERVICES							
62110- Accounting Fees	\$ 19,800.00	\$ 23,400.00	\$ 22,400.00	\$ 20,900.00	\$ (1,500.00)	-6.70%	
62120- Consulting	\$ 25,000.00	\$ -	\$ 1,000.00	\$ -	\$ (1,000.00)	-100.00%	
62130 · Medical Advisor	\$ 500.00	\$ -	\$ 500.00	\$ 1,500.00	\$ 1,000.00	200.00%	
62140 · Legal Fees	\$ 15,000.00	\$ 14,317.00	\$ 7,500.00	\$ 5,000.00	\$ (2,500.00)	-33.33%	
62150 · Purchased services	\$ 159,177.00	\$ 41,313.43	\$ 70,045.00	\$ 60,632.00	\$ (9,413.00)	-13.44%	Lisa-CREC
62160 · Payroll Service	\$ 10,050.00	\$ 13,553.58	\$ 12,000.00	\$ 12,000.00	\$ -	0.00%	
66000 · Payroll Expences	\$ -	\$ 779.66	\$ -	\$ 2,000.00	\$ 2,000.00	100.00%	
62100 · Purchase Services Other		\$ 16,579.37					
TOTAL 62100 · SCHOOL PURCHASED SERVICES	\$ 229,527.00	\$ 109,943.04	\$ 113,445.00	\$ 102,032.00	\$ (11,413.00)	-10.06%	
62800 · FACILITIES							
62180- Building Maintenance	\$ 25,000.00	\$ 38,030.98	\$ 35,000.00	\$ 51,380.00	\$ 16,380.00	46.80%	Painting (Elem.)
62820 · Building Repairs	\$ 8,000.00	\$ 3,574.24	\$ 10,000.00	\$ 10,000.00	\$ -	0.00%	
62830- Equipment Purchase	\$ 8,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%	
62840-Supplies	\$ 27,000.00	\$ 21,892.37	\$ 28,000.00	\$ 25,000.00	\$ (3,000.00)	-10.71%	
62800 · Facilities - Other	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
Total 62800 · FACILITIES	\$ 68,000.00	\$ 63,497.59	\$ 74,000.00	\$ 87,380.00	\$ 13,380.00	18.08%	
63000 · TECHNOLOGY							
63001 Tech Equip	\$ 75,132.00	\$ 21,988.65	\$ 41,841.00	\$ 9,000.00	\$ (32,841.00)	-78.49%	Missing Trafera
63002 · Supplies	\$ 6,500.00	\$ 78.97	\$ 1,000.00	\$ 500.00	\$ (500.00)	-50.00%	
63003 Licenses and Subscriptions	\$ 41,357.00	\$ 36,736.95	\$ 44,000.00	\$ 46,000.00	\$ 2,000.00	4.55%	
63000 · Technology - Other	\$ -	\$ 1,308.30	\$ -	\$ -	\$ -	0.00%	
Total 63000 · TECHNOLOGY	\$ 122,989.00	\$ 60,112.87	\$ 86,841.00	\$ 55,500.00	\$ (31,341.00)	-36.09%	
65000 · OPERATIONS							
65010 · Liability Insurance	\$ 22,500.00	\$ 27,357.51	\$ 18,000.00	\$ 22,000.00	\$ 4,000.00	22.22%	
65020 · Building Lease	\$ 244,332.00	\$ 246,864.93	\$ 246,332.00	\$ 246,242.00	\$ (90.00)	-0.04%	
65030 · Copier Lease	\$ 8,117.00	\$ 12,523.25	\$ 7,524.00	\$ 10,000.00	\$ 2,476.00	32.91%	
65040 · Copier Service	\$ 3,000.00	\$ 1,030.81	\$ 4,900.00	\$ 2,000.00	\$ (2,900.00)	-59.18%	
65050 · CubeSmart (Storage)	\$ 148.00	\$ 938.00	\$ 2,040.00	\$ -	\$ (2,040.00)	-100.00%	
65060 · Electricity	\$ 54,325.00	\$ 35,056.79	\$ 35,000.00	\$ 40,000.00	\$ 5,000.00	14.29%	
65061 · Gas	\$ 20,000.00	\$ 14,723.41	\$ 18,000.00	\$ 16,000.00	\$ (2,000.00)	-11.11%	
65070 · CEN Internet	\$ 1,933.00	\$ 1,308.30	\$ 2,500.00	\$ 2,500.00	\$ -	0.00%	

BOT APPROVED FY 2025 Budget with Preschool Seats Added

Approved BOT FY 2025 Revised Budget 07/09/24	FY 23 BUDGET	YEAR to DATE 06/30/24	FY 2024 APPROVED BUDGET	FY 2025 PROPOSED BUDGET	INCREASE or (DECREASE) from FY24 BUDGET	PERCENTAGE VARIANCE from FY 2024 Budget	Notes
65071 · Telephone	\$ 2,500.00	\$ 2,490.04	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%	
65080 · Water & Sewer	\$ 2,500.00	\$ 5,776.53	\$ 3,300.00	\$ 4,600.00	\$ 1,300.00	39.39%	
65081- Trash Removal	\$ 8,353.00	\$ 8,281.01	\$ 9,500.00	\$ 9,000.00	\$ (500.00)	-5.26%	
65090 · Office Supplies	\$ 5,000.00	\$ 6,863.75	\$ 7,861.00	\$ 7,500.00	\$ (361.00)	-4.59%	
65091 · Promotional Materials	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -	0.00%	
65092 · Advertising	\$ 739.00	\$ 668.00	\$ 739.00	\$ 700.00	\$ (39.00)	-5.28%	
65093 · Printing	\$ 250.00	\$ 99.50	\$ 250.00	\$ 250.00	\$ -	0.00%	
65094 · Postage	\$ 3,500.00	\$ 2,749.36	\$ 3,750.00	\$ 3,500.00	\$ (250.00)	-6.67%	
65095 · Security Monitoring	\$ 1,547.00	\$ 3,755.00	\$ 1,600.00	\$ 3,500.00	\$ 1,900.00	118.75%	
65096 · Health Supplies	\$ 2,685.00	\$ 1,525.09	\$ 2,685.00	\$ 2,500.00	\$ (185.00)	-6.89%	
65097- Admin Fund	\$ 4,500.00	\$ 4,027.50	\$ 4,500.00	\$ 4,500.00	\$ -	0.00%	
65098 · ESS	\$ 11,000.00	\$ 32,333.55	\$ 70,000.00	\$ 70,000.00	\$ -	0.00%	
Total 65000 · OPERATIONS	\$ 397,429.00	\$ 408,372.33	\$ 441,981.00	\$ 448,292.00	\$ 6,311.00	1.43%	
65100 · OTHER TYPES OF EXPENSES		Actuals to Date					
65110 · Stipends (Clubs)	\$ 9,000.00	\$ 4,803.37	\$ 9,000.00	\$ 7,500.00	\$ (1,500.00)	-16.67%	
65120 · Supplies (Clubs)	\$ 1,000.00	\$ -	\$ 500.00	\$ 500.00	\$ -	0.00%	
65125 · Bank Fee	\$ -	\$ 62.55	\$ -	\$ -	\$ -	0.00%	
65130 · Interest Expense - General	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
65140- PD Staff	\$ 12,000.00	\$ 34,394.91	\$ 24,035.00	\$ 33,765.00	\$ 9,730.00	40.48%	
65150 · Dues	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
65160- Membership	\$ 5,500.00	\$ 5,274.00	\$ 5,674.00	\$ 5,500.00	\$ (174.00)	-3.07%	
65170 · Conferences/Prof. Development	\$ -	\$ 2,590.29	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%	
65180 · Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
65190 · Travel	\$ 500.00	\$ 247.90	\$ 500.00	\$ 500.00	\$ -	0.00%	
65131 · Miscellaneous/Contngency	\$ -	\$ 8,938.91	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%	
65100 · TOTAL OTHER TYPES OF EXPENSES	\$ 28,000.00	\$ 56,311.93	\$ 42,209.00	\$ 50,265.00	\$ 8,056.00	19.09%	
68300 · INSTRUCTIONAL PROGRAMS		Actuals to Date					
68310 · ASE (All School Exploration)/CIRCLE	\$ 1,500.00	\$ 5,143.54	\$ 5,500.00	\$ 5,500.00	\$ -	0.00%	
68320- Field Trips	\$ 5,000.00	\$ 9,631.58	\$ 7,000.00	\$ 7,000.00	\$ -	0.00%	
68321 - 8th Grade Field Trip	\$ 3,000.00	\$ 4,937.50	\$ 6,779.00	\$ 7,500.00	\$ 721.00	10.64%	
68330 · Physical Education Equipment	\$ 800.00	\$ 649.83	\$ 800.00	\$ 700.00	\$ (100.00)	-12.50%	
68340 · Physical Education Supplies	\$ 250.00	\$ 92.45	\$ 250.00	\$ 250.00	\$ -	0.00%	
68350 · Art Supplies	\$ 1,500.00	\$ 4,035.91	\$ 3,500.00	\$ 3,000.00	\$ (500.00)	-14.29%	
68355 · ELA Supplies	\$ -	\$ 70,121.04	\$ 28,212.00	\$ 32,553.00	\$ 4,341.00	15.39%	Amplify/CKLA (Year 2)
68360 · Math Supplies -/Illustrative	\$ 18,774.00	\$ 13,795.20	\$ 11,500.00	\$ 2,500.00	\$ (9,000.00)	-78.26%	
68370 · Music Supplies	\$ 800.00	\$ 618.50	\$ 1,835.00	\$ 1,835.00	\$ -	0.00%	
68380 · Science Supplies	\$ 300.00	\$ 195.11	\$ 300.00	\$ 3,000.00	\$ 2,700.00	900.00%	
68384 · Social Emotional Learning	\$ 2,000.00	\$ 119.49	\$ 5,000.00	\$ 1,000.00	\$ (4,000.00)	-80.00%	
68385 · Textbooks	\$ 2,200.00	\$ -	\$ 2,200.00	\$ 2,500.00	\$ 300.00	13.64%	EL Nat'l Geographic
68386 · Classroom Libraries	\$ 1,000.00	\$ 2,469.50	\$ 500.00	\$ 1,000.00	\$ 500.00	100.00%	
68390 · Preschool and Kindergarten	\$ 70,000.00	\$ 8,499.52	\$ 9,200.00	\$ 90,000.00	\$ 80,800.00	878.26%	Play Based Learning Changes/2 New Classrooms
68391 · General Supplies	\$ 18,000.00	\$ 27,043.66	\$ 18,000.00	\$ 25,000.00	\$ 7,000.00	38.89%	
68392 · SPED Supplies	\$ 23,000.00	\$ 2,312.24	\$ 5,000.00	\$ 2,500.00	\$ (2,500.00)	-50.00%	

BOT APPROVED FY 2025 Budget with Preschool Seats Added

Approved BOT FY 2025 Revised Budget 07/09/24	FY 23 BUDGET	YEAR to DATE 06/30/24	FY 2024 APPROVED BUDGET	FY 2025 PROPOSED BUDGET	INCREASE or (DECREASE) from FY24 BUDGET	PERCENTAGE VARIANCE from FY 2024 Budget	Notes
68393 · Library Supplies/Books	\$ 1,800.00	\$ 2,986.32	\$ 2,500.00	\$ 2,500.00	\$ -	0.00%	
68394- Summer Programming	\$ 6,809.00	\$ 4,112.17	\$ 10,000.00	\$ 500.00	\$ (9,500.00)	-95.00%	
68300 · Instructional Programs - Other	\$ -	\$ 312.00	\$ -	\$ 3,000.00	\$ 3,000.00	0.00%	
TOTAL 68300 · INSTRUCTIONAL PROGRAMS	\$ 156,733.00	\$ 157,075.56	\$ 118,076.00	\$ 191,838.00	\$ 73,762.00	62.47%	
68400 · CAPITAL IMPROVEMENTS							
68401 · Renovation	\$ 209,535.00	\$ 2,150.00	\$ -	\$ -	\$ -		
68402 · Equipment	\$ 1,000.00	\$ 5,590.54	\$ 17,143.00	\$ 5,430.00	\$ (11,713.00)	-68.33%	
68400 · Capital Improvements - Other	\$ -	\$ 25,307.28	\$ 25,307.00	\$ 283,207.00	\$ 257,900.00	1019.09%	New Construction for 2 prek Classrooms
68890 · Miscellaneous/Emergency	\$ -	\$ 2,188.96	\$ -	\$ 10,000.00	\$ 10,000.00	100.00%	
TOTAL 68400 · CAPITAL IMPROVEMENTS	\$ 210,535.00	\$ 35,236.78	\$ 42,450.00	\$ 298,637.00	\$ 256,187.00	603.50%	
TOTAL FY 24 BUDGET EXPENSE	\$ 5,481,810.00	\$ 5,403,160.63	\$ 5,401,698.00	\$ 6,331,453.00	\$ 929,755.00	17.21%	
Surplus / (Deficit) from Operations				\$ 272,461.00			
Estimated Depreciation Expense 24-25				\$ 75,000.00			
Budgeted Surplus / (Deficit)				\$ 197,461.00			

Odyssey Community School, Inc.

Financial Statements and State Single Audit Schedules
Together With Independent Auditors' Reports

June 30, 2023

Odyssey Community School, Inc.

Financial Statements and State Single Audit
Together With Independent Auditors' Reports
June 30, 2023

	Page
TABLE OF CONTENTS	
Independent Auditors' Report	
FINANCIAL STATEMENTS	
Statements of Financial Position	4
Statements of Activities	5
Statements of Functional Expenses	6
Statements of Cash Flows	7
Notes to Financial Statements	8 - 15
Other Reports and Schedules	
Schedule of Expenditures of State Financial Assistance	16
Notes to Schedule of Expenditures of State Financial Assistance	17
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	
Report on Compliance for Each Major State Program and Report on Internal Control Over Compliance Required by the State Single Audit Act	
Schedule of Findings and Questioned Costs	23 - 24
Corrective Action Plan	25 - 26

Independent Auditors' Report

Board of Trustees
Odyssey Community School, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Odyssey Community School, Inc. (the "School"), which comprise the statement of financial position as of June 30, 2023, 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 financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2023, 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 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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.

Change in Accounting Policy

As discussed in Note 2 to the financial statements, the Company adopted the Financial Accounting Standards Board ("FASB") Topic 842, Leases, which resulted in the recognition of a right to use asset and related lease liability effective July 1, 2022. Our opinion is not modified with respect to that matter.

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 the School's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

PKF O'CONNOR DAVIES LLP
One Corporate Drive, Suite 725, Shelton, CT 06484 | Tel: 203.929.3535 | Fax: 203.929.5470 | www.pkfod.com

PKF O'Connor Davies LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.

Auditors' 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 generally accepted auditing standards and *Government Auditing Standards* 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 generally accepted auditing standards and *Government Auditing Standards*, 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 the 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 the 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 Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of state financial assistance as required by the Connecticut State Single Audit Act, is presented for purposes of additional analysis 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2023, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 the School's 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 the School's internal control over financial reporting and compliance.

PKF O'Connor Davies, LLP

Shelton, Connecticut
December 28, 2023

Odyssey Community School, Inc.

Statement of Financial Position Year Ended June 30, 2023

ASSETS

Current Assets

Cash	\$	1,100,694
Accounts receivable		130,676
Grant receivable		4,214
Prepaid expenses		9,240
Total Current Assets		<u>1,244,824</u>

Non-Current Assets

Property and equipment, net		461,324
Security deposit		15,780
Finance lease right-of-use asset		104,652
Operating lease right-of-use asset		<u>2,531,620</u>
	\$	<u>4,358,200</u>

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable	\$	3,454
Accrued expenses and other current liabilities		332,863
Refundable advance		350,591
Current portion of finance lease liability		31,964
Current portion of operating lease liability		<u>147,117</u>
Total Current Liabilities		865,989

Non-Current Liabilities

Finance lease liability, net of current portion		74,172
Operating lease liability, net of current portion		<u>2,404,545</u>
Total Liabilities		3,344,706

Net Assets

Without donor restriction		<u>1,013,494</u>
	\$	<u>4,358,200</u>

See notes to financial statements

Odyssey Community School, Inc.

Statement of Activities Year Ended June 30, 2023

REVENUE AND OTHER SUPPORT

State grants	\$ 4,468,167
Local school systems	367,644
Federal grants	361,440
Contributions	300,000
Interest Income	9,262
Other Income	16,340
Total Revenue and Support	<u>5,522,853</u>

EXPENSES

Program services	4,493,905
Management and general	1,054,981
Total Expenses	<u>5,548,886</u>

Change in Net Assets (26,033)

NET ASSETS WITHOUT DONOR RESTRICTIONS

Beginning of year	<u>1,039,527</u>
End of year	<u>\$ 1,013,494</u>

See notes to financial statements

Odyssey Community School, Inc.

**Statement of Functional Expenses
Year Ended June 30, 2023**

	Program Services	Management and General	Total
Salaries and related expenses			
Salaries and wages	\$ 3,035,846	\$ 453,632	\$ 3,489,478
Employee benefits	463,413	69,246	532,659
Payroll taxes	95,327	14,244	109,571
Total salaries and related expenses	<u>3,594,586</u>	<u>537,122</u>	<u>4,131,708</u>
Rent and related expense	181,781	60,593	242,374
Supplies and curriculum	124,629	-	124,629
Repairs and maintenance	76,522	25,507	102,029
Utilities	47,997	15,999	63,996
Professional fees	-	103,151	103,151
Office supplies and expense	-	103,639	103,639
Purchased services	193,177	-	193,177
Field trips	12,604	-	12,604
Insurance	28,280	9,426	37,706
Interest expense	2,588	863	3,451
Other expense	6,505	123,603	130,108
Depreciation and amortization	225,236	75,078	300,314
Total Expenses Before Depreciation	<u>\$ 4,493,905</u>	<u>\$ 1,054,981</u>	<u>\$ 5,548,886</u>

See notes to financial statements

Odyssey Community School, Inc.

Statements of Cash Flows
Year Ended June 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ (26,033)
Adjustments to reconcile change in net assets to net cash from operating activities	
Depreciation and amortization	300,314
Amortization of right of use asset - finance lease	1,484
Amortization of right of use asset - operating lease	20,042
Changes in operating assets and liabilities	
Accounts receivable	5,128
Grants receivable	35,994
Prepaid expenses and other current assets	103,041
Accounts payable	(16,937)
Accrued expenses and other current liabilities	69,588
Deferred revenue	<u>50,591</u>
Net Cash from Operating Activities	543,212
CASH FLOWS FROM INVESTING ACTIVITY	
Purchases of property and equipment	<u>(205,798)</u>
Net Change in Cash	337,414
CASH	
Beginning of year	<u>763,280</u>
End of year	<u>\$ 1,100,694</u>

See notes to financial statements

Odyssey Community School, Inc.

Notes to Financial Statements

June 30, 2023

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 requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and 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. As of June 30, 2023, The School exceeded federally insured limits by approximately \$666,000.

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, 2023 as management believes all accounts are fully collectible. The School does not charge interest on outstanding receivables.

Odyssey Community School, Inc.

Notes to Financial Statements
June 30, 2023

2. Summary of Significant Accounting Policies *(continued)*

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.

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.

Leases and Change in Accounting Principle

The School adopted Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 842, Leases, effective July 1, 2022, using the effective date method with July 1, 2022 as the initial date of application. The School elected to use all available practical expedients provided in the transition guidance. These allowed the School to not reassess the identification, classification, and initial direct costs of lessor agreements and to use hindsight for determining lease term and right of use ("ROU") asset impairment.

The School's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

As a result of the adoption of the new lease accounting guidance, on July 1, 2022, the School recognized a finance lease liability of \$137,197 and an operating lease liability of \$2,694,365 which represent the present value of the remaining finance and operating lease payments of \$141,134 and \$2,776,543 discounted using the School's risk-free interest rate using the treasury note rates at the commencement date and a finance lease right-of-use asset of \$137,197 and an operating lease right-of-use asset of \$2,694,365.

The School has noncancellable finance and operating leases for equipment and the school building and determines if an arrangement is a lease at inception. Finance leases are included in finance lease ROU assets and finance lease liabilities on the accompanying balance sheets. Operating leases are included in operating lease ROU assets and operating lease liabilities on the accompanying balance sheets.

The School assesses whether an arrangement qualifies as a lease (i.e., conveys the right to control the use of an identified asset for a period of time in exchange for consideration) at inception and only reassesses its determination if the terms and conditions of the arrangement are changed. Leases with an initial term of 12 months or less are not recorded on the balance sheet. Lease expense is recognized for these leases on a straight-line basis over the lease term.

Odyssey Community School, Inc.

Notes to Financial Statements
June 30, 2023

2. Summary of Significant Accounting Policies *(continued)*

Leases and Change in Accounting Principle (continued)

ROU assets represent the right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Finance and operating lease ROU assets and liabilities are recognized at the commencement date based on the present value of lease payments over the lease term. The School elects to treat any non-lease components of lease agreements as a lease component.

As most of the leases do not provide an implicit borrowing rate, the School generally uses a risk-free rate based on the information available at the commencement date in determining the present value of lease payments. The operating and finance lease ROU asset includes any lease payments made and excludes lease incentives. The lease term may include options to extend or terminate the lease when it is reasonably certain that the School will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

The following disclosures are required under FASB ASC 840, Leases, and are presented as of and for the year ended June 30, 2023, as management of the School elected to adopt FASB ASC 842 as of July 1, 2022, using the effective date method. The School leases equipment under noncancellable finance leases expiring through June 2027. The School leases the school building, under a noncancellable operating lease expiring February 2036.

Net Asset Presentation

Net assets without donor restrictions – net assets without donor restrictions are available for use at the discretion of the Board of Trustees (“Board”) and/or management for general operating purposes. From time to time the Board designates a portion of these net assets for specific purposes which makes them unavailable for use at management’s discretion. As of June 30, 2023, the Board has not designated any funds for specific purposes.

Net assets with donor restrictions – net assets with donor restrictions consist of assets whose use is limited by donor-imposed, time and/or purpose restrictions. No gifts of cash or other assets with donor restrictions were released in 2023.

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.

Odyssey Community School, Inc.

Notes to Financial Statements
June 30, 2023

2. Summary of Significant Accounting Policies (*continued*)

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.

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. Conditional grants received prior to meeting the conditions are presented as refundable advances on the statements of financial position.

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.

The School's policy related to gifts-in-kind is to utilize the assets given to carry out its mission. If an asset is provided that does not allow the School to utilize it in its normal course of business, the asset will be sold. 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.

Odyssey Community School, Inc.

Notes to Financial Statements
June 30, 2023

2. Summary of Significant Accounting Policies (continued)

Revenue and Support (continued)

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, 2023. 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, 2023.

Functional Expense

The costs of providing programs and supporting activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents expenses by function and natural classification. 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 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 2020.

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 28, 2023.

Odyssey Community School, Inc.

Notes to Financial Statements
June 30, 2023

3. Property and Equipment

Property and equipment at June 30, 2023 consisted of the following:

		<u>Estimated Useful Life</u>
Leasehold improvements	\$ 4,394,591	4-10 years
Computers and equipment	341,330	4-16 years
Furniture and fixtures	<u>355,340</u>	3-6 years
	5,091,261	
Accumulated depreciation and amortization	<u>(4,629,937)</u>	
	<u>\$ 461,324</u>	

4. Commitments

The School leases equipment and operating facilities under noncancellable finance and operating leases expiring at various dates through 2027.

The following summarizes the weighted average remaining lease term and discount rate:

	<u>Finance</u>	<u>Operating</u>
Weighted Average Remaining Lease Term	3.27	12.67
Weighted Average Discount Rate	2.87%	3.05%

The maturities of lease liabilities as of June 30, 2023 are as follows:

Year ending June 30	<u>Finance</u>	<u>Operating</u>
2024	\$ 34,512	\$ 222,332
2025	34,512	222,332
2026	34,512	228,261
2027	7,524	240,119
2028	-	240,119
Thereafter	<u>-</u>	<u>1,936,956</u>
	111,060	3,090,119
Less: imputed interest	<u>(4,924)</u>	<u>(538,457)</u>
	<u>\$ 106,136</u>	<u>\$ 2,551,662</u>

The following summarizes the line items in the statements of operations which include the components of lease expense for the year ended June 30, 2023:

Lease Expense	
Finance lease expense	
Amortization of ROU assets	\$ 32,545
Interest on lease liabilities	3,452
Operating lease expense	<u>242,374</u>
	<u>\$ 278,371</u>

Odyssey Community School, Inc.

Notes to Financial Statements
June 30, 2023

4. Commitments (continued)

The following summarizes cash flow information related to leases for the year ended June 30, 2023:

Supplemental cash flows

Cash paid for amounts included in the measurement of lease liabilities	
Operating cash flows from finance leases (interest)	\$ 3,198
Financing cash flows from finance leases (principal portion)	31,314
Operating cash flows from operating leases	<u>222,332</u>
	<u>\$ 256,844</u>

5. 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.

6. Concentrations of Revenue and Support

The School receives funding through grants with the Connecticut State Department of Education. The funding received represented 81% of revenue and support for the year ended June 30, 2023.

7. 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. 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, 2023.

8. 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, 2023, the School made employer matching contributions of \$86,471.

Odyssey Community School, Inc.

Notes to Financial Statements
June 30, 2023

9. Connecticut Teachers' Retirement Plan

All certified administrators and teachers participate in the Connecticut Teachers' Retirement System that is administered by the State of Connecticut (the "State"). The Plan requires mandatory contributions by employees of 8.25% of their eligible annual compensation. The State 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.

10. 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, 2023 consisted of the following:

Cash	\$ 1,100,694
Account receivable	130,676
Grant receivable	<u>4,214</u>
	<u>\$ 1,235,584</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 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.

Odyssey Community School, Inc.
State Single Audit Schedules and Reports

June 30, 2023

Odyssey Community School

Schedule of Expenditures of State Financial Assistance
Year Ended June 30, 2023

State Grantor/Pass-Through Grantor/Program Title	State Grant Program Core-CT Number	Passed Through to Subrecipients	Expenditures
Department of Education			
State Charter Schools	11000-SDE64000-16119	\$ -	\$ 4,468,167
Talent Development - TEAM	11000-SDE64000-12552	-	621
Total Expenditures of State Financial Assistance		<u>\$ -</u>	<u>\$ 4,468,788</u>

See independent auditors' report and notes to schedule of expenditures of state financial assistance

Odyssey Community School, Inc.

Notes to Schedule of Expenditures of State Financial Assistance Year Ended June 30, 2023

1. Summary of Significant Accounting Policies

The accompanying Schedule of Expenditures of State Financial Assistance includes the state grant activity of Odyssey Community School, Inc. (the "School") under programs of the State of Connecticut for the year ended June 30, 2023. 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. Because the schedule presents only a selected portion of the operations of the School, it is not intended and does not present the financial position, changes in fund balance, changes in net position, or cash flows of the School.

The accounting policies of the 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 is presented based on regulations established by the State of Connecticut, Office of Policy and Management.

2. Basis of Presentation

The expenditures reported on the Schedule of Expenditures of State Financial Assistance are reported 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.

**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 Auditors' Report

**Board of Trustees of
Odyssey Community School, Inc.**

We have audited, in accordance with the 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, 2023, 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 28, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002, that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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*.

The School's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the School's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The School's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 organization'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 School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

PKF O'Connor Davies, LLP

Shelton, Connecticut
December 28, 2023



**Report on Compliance for Each Major State Program and
Report on Internal Control over Compliance
Required by the State Single Audit Act**

Independent Auditors' Report

**Board of Trustees
Odyssey Community School, Inc.**

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Odyssey Community School, Inc.'s (the "School") 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 the School's major state programs for the year ended June 30, 2023. The 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, the School complied, in all material respects, with the types of 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, 2023.

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; 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 the 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 the 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 the School's state programs.

PKF O'CONNOR DAVIES LLP
One Corporate Drive, Suite 725, Shelton, CT 06484 | Tel: 203.929.3535 | Fax: 203.929.5470 | www.pkfod.com

PKF O'Connor Davies LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.

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 the 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 generally accepted auditing standards, *Government Auditing Standards*, and the State Single Audit Act 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 the School's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 the 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 the 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 the 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 Auditor's 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.

PKF O'Connor Davies, LLP

Shelton, Connecticut
December 28, 2023

Odyssey Community School, Inc.

Schedule of State Findings and Questioned Costs
Year Ended June 30, 2023

I. Summary of Auditors' Results

Financial Statements

Type of auditors' opinion issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes x no
- Significant deficiency(ies) identified? _____ x Yes _____ none reported
- Noncompliance material to financial statements noted? _____ Yes x no

State Financial Assistance

Internal control over major programs:

- Material weakness(es) identified? _____ Yes x no
- Significant deficiency(ies) identified? _____ Yes x none reported

Type of auditors' 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 x no

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

<u>State Grantor and Program</u>	<u>State Core – CT Number</u>	<u>Expenditures</u>
Connecticut Department of Education		
Charter Schools	11000-SDE64000-16119	\$4,468,167

- Dollar threshold used to distinguish between type A and type B programs: \$200,000

Odyssey Community School, Inc.

Schedule of State Findings and Questioned Costs
Year Ended June 30, 2023

II. Financial Statement Findings

2023-001 Fixed Assets and Depreciation

Condition: Capitalizable renovation costs were charged to repairs and maintenance expense. Depreciation was not calculated on such costs. In some instances depreciation was not calculated properly for certain fixed assets.

Criteria: Internal controls should be in place that provide for identification, review, and proper accounting for significant fixed asset additions and depreciation.

Effect: Adjustments that were proposed by the auditor and accepted by management were required to properly report the financial statements in accordance with accounting principles generally accepted in the United States of America.

Recommendation: Procedures should be implemented to ensure proper identification, review, and accounting for significant fixed asset additions and depreciation expense.

Views of Responsible Officials and Planned Corrective Actions: The School's management agrees with the finding and recommended procedures have been implemented.

2023-002 Accrued Payroll

Condition: The accrual for teacher's salaries was calculated incorrectly.

Criteria: The salaries for teachers are earned over a ten month school year, but are paid over a twelve-month period. The remaining two months should be accrued as of the fiscal year ending on June 30th.

Effect: An adjustment proposed by the auditor and accepted by management was required to properly report the liability and expense as of June 30, 2023.

Recommendation: Procedures should be implemented to ensure proper review and accounting for the year end accrual of teachers salaries.

Views of Responsible Officials and Planned Corrective Actions: The School's management agrees with the finding and recommended procedures have been implemented.

III. State Financial Assistance Findings and Questioned Costs

There were no findings or questioned costs relating to State financial assistance programs.

Jessica Swann
Co-Principal

Michelle Bashaw
Co-Principal

Phillip B. O'Reilly, Ed.D.
Executive Director



579 Middle Turnpike West
Manchester, CT 06040
860-645-1234
www.OdysseySchool.org

December 28, 2023

ODYSSEY COMMUNITY SCHOOL
State Single Audit Corrective Action Plan
For the Fiscal Year Ended June 30, 2023

Office of Policy and Management
450 Capitol Avenue MS-54MFS
Hartford, Connecticut 06106-1379

Municipal Finance Services Unit Att: William Plummer

Please find the FY 2023 Audit Findings and subsequent action by Odyssey Community School.

AUDIT FINDINGS

Finding Reference Number:

2023-001 Fixed Assets and Depreciation

Statement of Concurrence or Nonconcurrence:

Condition: Capitalizable renovation costs were charged to repairs and maintenance expenses. Depreciation was not calculated on such costs. In some instances depreciation was not calculated properly for certain fixed assets.

Criteria: Internal controls should be in place that provide for identification, review, and proper accounting for significant fixed asset additions and depreciation.

Effect: Adjustments that were proposed by the auditor and accepted by management were required to properly report the financial statements in accordance with accounting principles generally accepted in the United States of America.

Recommendation: Procedures should be implemented to ensure proper identification, review, and accounting for significant fixed asset additions and depreciation expenses.

Views of Responsible Officials and Planned Corrective Actions: The School's management agrees with the finding and recommended procedures have been implemented.

It is the policy of the ODYSSEY COMMUNITY SCHOOL that any form of discrimination or harassment on the basis of race, religion, color, national origin, ancestry, alienage, sex, sexual orientation, marital status, age, disability, pregnancy, gender identity or expression, veteran status, or any other basis prohibited by state or federal law is prohibited, whether by students, school employees or third parties subject to the control of the school.

Action by Odyssey Community School: Odyssey has had significant difficulty hiring a full time business manager with the necessary qualifications needed in a school system. Odyssey has now hired a search consultant who will seek a full time Chief Financial Officer (CFO) who will manage all Odyssey's financial actions.

2023-002 Accrued Payroll

Condition: The accrual for teacher's salaries was calculated incorrectly.

Criteria: The salaries for teachers are earned over a ten month school year, but are paid over a twelve-month period. The remaining two months should be accrued as of the fiscal year ending on June 30th.

Effect: An adjustment proposed by the auditor and accepted by management was required to properly report the liability and expense as of June 30, 2023.

Recommendation: Procedures should be implemented to ensure proper review and accounting for the year end accrual of teachers salaries.

Views of Responsible Officials and Planned Corrective Actions: The School's management agrees with the finding and recommended procedures have been implemented.

Action by Odyssey Community School: Odyssey has had significant difficulty hiring a full time business manager with the necessary qualifications needed in a school system. Odyssey has now hired a search consultant who will seek a full time Chief Financial Officer (CFO) who will manage all Odyssey's financial actions.

Name of Contact Person:

Philip B. O'Reilly, Ed.D. Executive Director

poreilly@odysseyschool.org

(860) 645-1234 ext. 156

Projected Completion Date: April 1, 2024

Sincerely yours,
DocuSigned by:

Philip B. O'Reilly Ed.D.

Philip B. O'Reilly, Ed.D.

Executive Director

It is the policy of the ODYSSEY COMMUNITY SCHOOL that any form of discrimination or harassment on the basis of race, religion, color, national origin, ancestry, alienage, sex, sexual orientation, marital status, age, disability, pregnancy, gender identity or expression, veteran status, or any other basis prohibited by state or federal law is prohibited, whether by students, school employees or third parties subject to the control of the school.

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



MAY 13, 2024

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

ODYSSEY COMMUNITY SCHOOL, INC.:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF THE 2022 EXEMPT ORGANIZATION RETURN,
AS FOLLOWS...

2022 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, 2023

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, 2024.

Form **8879-TE**

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning JUL 1, 2022, and ending JUN 30, 2023

2022

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to 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 <u>5,522,853.</u>
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 2022 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
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2022 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 2022 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.

13341103218

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 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 05/13/24

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** (2022)

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

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to 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.

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

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

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		

PHILIP O'REILLY

- 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
- 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 . If it is for part of the group, check this box 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, 2024**, 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, 2022**, and ending **JUN 30, 2023**.

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

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
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.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

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.

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

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

2022

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2022 calendar year, or tax year beginning **JUL 1, 2022** and ending **JUN 30, 2023**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> 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	D Employer identification number 06-1452142 E Telephone number 860-645-1234
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		G Gross receipts \$ 5,522,853.
J Website: WWW.ODYSSEYSCHOOL.ORG		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1996 M State of legal domicile: CT
F Name and address of principal officer: PHILIP O'REILLY SAME AS C ABOVE		

Part I Summary

	1 Briefly describe the organization's mission or most significant activities: ODYSSEY COMMUNITY SCHOOL PROVIDES A POSITIVE INTERMEDIATE ELEMENTARY AND MIDDLE SCHOOL		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3 Number of voting members of the governing body (Part VI, line 1a)	3	7
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	4
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	72
	6 Total number of volunteers (estimate if necessary)	6	15
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
	Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year
9 Program service revenue (Part VIII, line 2g)		4,589,650.	662,031.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		320,990.	4,835,220.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		2,194.	9,262.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		10,939.	16,340.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		4,923,773.	5,522,853.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,845,259.	4,145,406.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25)	0.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,416,494.	1,403,480.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	5,261,753.	5,548,886.	
19 Revenue less expenses. Subtract line 18 from line 12	-337,980.	-26,033.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	1,623,193.	4,358,200.
	22 Net assets or fund balances. Subtract line 21 from line 20	583,666.	3,344,706.
	22 Net assets or fund balances. Subtract line 21 from line 20	1,039,527.	1,013,494.

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.

Sign Here	Signature of officer PHILIP O'REILLY, EXECUTIVE DIRECTOR	Date
	Type or print name and title	
Paid Preparer Use Only	Print/Type preparer's name JENNIFER BULL	Preparer's signature JENNIFER BULL
	Firm's name PKF O'CONNOR DAVIES ADVISORY, LLC	Date 05/13/24
	Firm's address ONE CORPORATE DRIVE, SUITE 725 SHELTON, CT 06484-6241	Check if self-employed <input type="checkbox"/> PTIN P00448361
		Firm's EIN 87-3231666
		Phone no. 203-929-3535

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

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

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

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 \$ 4,493,905. including grants of \$ 0.) (Revenue \$ 4,835,220.) 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 4,493,905.

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)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	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? <i>If "Yes," complete Schedule C, Part III</i>	5	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? <i>If "Yes," complete Schedule D, Part I</i>	6	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? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	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? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	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? <i>If "Yes," complete Schedule D, Part VI</i>	11a 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? <i>If "Yes," complete Schedule D, Part VII</i>	11b	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? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	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? <i>If "Yes," complete Schedule D, Part IX</i>	11d X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e 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)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13 X	
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	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? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	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? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	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? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	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? <i>If "Yes," complete Schedule G, Part I.</i> See instructions	17	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? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
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? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 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? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 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? <i>If "Yes," complete Schedule J</i>		X
24a 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
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? <i>If "Yes," complete Schedule L, Part I</i>		X
26 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? <i>If "Yes," complete Schedule L, Part II</i>		X
27 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? <i>If "Yes," complete Schedule L, Part III</i>		X
28 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):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 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? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 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
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

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

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

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
1a	Enter the number of voting members of the governing body at the end of the tax year 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.		
1b	Enter the number of voting members included on line 1a, above, who are independent		
2	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?		X
3	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?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	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?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	X	
9	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		X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	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?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13		X
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done		
13	Did the organization have a written whistleblower policy?		X
14	Did the organization have a written document retention and destruction policy?		X
15	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?		
15a	The organization's CEO, Executive Director, or top management official	X	
15b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		X
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	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
PHILIP O'REILLY - (860) 645-1234
579 MIDDLE TURNPIKE WEST, MANCHESTER, CT 06040

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

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.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JESSICA SWANN CO-PRINCIPAL	40.00					X	101,391.	0.	24,464.	
(2) PHILIP O'REILLY EXECUTIVE DIRECTOR	40.00			X			83,675.	0.	2,808.	
(3) LISA KIMYACHI TEACHER REPRESENTATIVE	40.00	X					64,409.	0.	0.	
(4) JENNIFER SULLIVAN TEACHER REPRESENTATIVE	40.00	X					53,010.	0.	2,218.	
(5) DANIELLE JOHNSON DIRECTOR	40.00	X					43,107.	0.	1,502.	
(6) MIRIAM LEWIS PRESIDENT	2.00	X		X			0.	0.	0.	
(7) SARAH ALTHEN VICE PRESIDENT	2.00	X		X			0.	0.	0.	
(8) CYNTHIA MERRILL TREASURER	2.00	X		X			0.	0.	0.	
(9) SUSAN BOAFO-ARTHUR PARENT REPRESENTATIVE	2.00	X					0.	0.	0.	
(10) AMY LITTLE DIRECTOR THRU 08/2022	2.00	X					0.	0.	0.	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal							345,592.	0.	30,992.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							345,592.	0.	30,992.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 1

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
THE ANDREW ANSALDI CO., 186 BIDWELL STREET, MANCHESTER, CT 06040-6412	CONSTRUCTION SERVICES	201,575.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 1

Part VIII Statement of Revenue

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

				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e	361,440.				
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f	300,591.				
	g	Noncash contributions included in lines 1a-1f	1g	\$				
	h	Total. Add lines 1a-1f		662,031.				
Program Service Revenue	2 a	GOV'T PER PUPIL REVENU	Business Code 611710	4,468,167.	4,468,167.			
	b	SPECIAL ED SERVICES	611710	367,053.	367,053.			
	c							
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f		4,835,220.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		9,262.			9,262.	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a	Gross rents	6a	(i) Real				
				(ii) Personal				
	b	Less: rental expenses ...	6b					
	c	Rental income or (loss)	6c					
	d	Net rental income or (loss)						
	7 a	Gross amount from sales of assets other than inventory	7a	(i) Securities				
				(ii) Other				
	b	Less: cost or other basis and sales expenses	7b					
	c	Gain or (loss)	7c					
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							
Miscellaneous Revenue	11 a	MICELLANEOUS	Business Code 90099	16,340.			16,340.	
	b							
	c							
	d	All other revenue						
	e	Total. Add lines 11a-11d		16,340.				
12	Total revenue. See instructions		5,522,853.	4,835,220.	0.	25,602.		

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	248,050.	205,565.	42,485.	
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	3,245,278.	2,833,483.	411,795.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	82,621.	72,028.	10,593.	
9 Other employee benefits	446,188.	388,183.	58,005.	
10 Payroll taxes	123,269.	105,601.	17,668.	
11 Fees for services (nonemployees):				
a Management				
b Legal	21,542.		21,542.	
c Accounting	21,000.		21,000.	
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.)	214,275.	142,096.	72,179.	
12 Advertising and promotion	633.	633.		
13 Office expenses	110,605.	51,081.	59,524.	
14 Information technology	2,725.	2,725.		
15 Royalties				
16 Occupancy	306,370.	229,778.	76,592.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest	3,451.	2,588.	863.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	332,859.	225,236.	107,623.	
23 Insurance	24,008.	18,006.	6,002.	
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 SUPPLIES AND CURRICULUM	124,629.	124,629.		
b REPAIRS AND MAINTENANCE	102,029.	76,522.	25,507.	
c PRESCHOOL AND SUMMER PR	91,427.		91,427.	
d MISCELLANEOUS	21,550.	3,147.	18,403.	
e All other expenses	26,377.	12,604.	13,773.	
25 Total functional expenses. Add lines 1 through 24e	5,548,886.	4,493,905.	1,054,981.	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 <input type="checkbox"/> 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
Assets	1 Cash - non-interest-bearing	62,161.	1	184,756.
	2 Savings and temporary cash investments	701,119.	2	915,938.
	3 Pledges and grants receivable, net	40,208.	3	4,214.
	4 Accounts receivable, net	135,804.	4	130,676.
	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	112,281.	9	9,240.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 5,091,261.		
	b Less: accumulated depreciation	10b 4,629,937.	555,840.	10c 461,324.
	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	2,652,052.
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,623,193.	16	4,358,200.	
Liabilities	17 Accounts payable and accrued expenses	283,666.	17	336,317.
	18 Grants payable		18	
	19 Deferred revenue	300,000.	19	350,591.
	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		23	
	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	0.	25	2,657,798.
	26 Total liabilities. Add lines 17 through 25	583,666.	26	3,344,706.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	1,039,527.	27	1,013,494.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	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 Total net assets or fund balances	1,039,527.	32	1,013,494.
33 Total liabilities and net assets/fund balances	1,623,193.	33	4,358,200.	

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	5,522,853.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,548,886.
3	Revenue less expenses. Subtract line 2 from line 1	3	-26,033.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,039,527.
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	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,013,494.

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?		X
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			
2b	Were the organization's financial statements audited by an independent accountant?	X	
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			
2c	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?		X
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
3b	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 (2022)

SCHEDULE A
(Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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 for instructions and the latest information.

Name of the organization <p style="text-align:center">ODYSSEY COMMUNITY SCHOOL, INC.</p>	Employer identification number <p style="text-align:center">06-1452142</p>
--	--

Part I Reason for Public Charity Status. (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

(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		
Total						

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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 Total. 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 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. 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 stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test - 2021. 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 stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2022. 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 stop here. 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 10% -facts-and-circumstances test - 2021. 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 stop here. 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 Private foundation. 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"/>

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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 Total. 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 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. 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 **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2022. 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 - 2021. 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 on line 12 of 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

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
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? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
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? <i>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.</i>		
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? <i>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.</i>		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
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)? <i>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).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
1		
2		
3		

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 <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> 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? <i>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.</i>	Yes	No	
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? <i>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.</i>			
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? <i>If "Yes" or "No" provide details in Part VI.</i>			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
2a			
2b			
3a			
3b			

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	Adjusted Net Income (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	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount 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	Minimum Asset Amount (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	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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	Total annual distributions. 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 2022 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-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, 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 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

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.)

Multiple horizontal lines for supplemental information.

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 for instructions and the latest information.

OMB No. 1545-0047

2022

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).
 Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 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 July 25, 2006, 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?

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)?

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) 2022

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 exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 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 |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 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:
- | | Yes | No |
|---|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b | |
- 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		4,394,591.	4,003,795.	390,796.
d Equipment		550,144.	502,774.	47,370.
e Other		146,526.	123,368.	23,158.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				461,324.

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)		
Total. (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)		
Total. (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) ROU ASSET OPERATING LEASE	2,531,620.
(2) ROU ASSET FINANCING LEASE	104,652.
(3) SECURITY DEPOSIT	15,780.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	2,652,052.

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) ROU LIABILITY OPERATING LEASE	2,551,662.
(3) ROU LIABILITY FINANCING LEASE	106,136.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	2,657,798.

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 ...

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	5,522,853.
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	5,522,853.
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	5,522,853.

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	5,548,886.
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	5,548,886.
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	5,548,886.

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, 2020.

SCHEDULE E
(Form 990)

Schools

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or
Form 990-EZ, Part VI, line 48.

2022

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Open to Public
Inspection

Go to www.irs.gov/Form990 for the latest information.

Name of the organization

ODYSSEY COMMUNITY SCHOOL, INC.

Employer identification number

06-1452142

Part I

	YES	NO
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?	X	
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?	X	
3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its tax 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		X
AS A PUBLIC SCHOOL, SUBJECT TO OPEN ENROLLMENT, THE CHARTER SCHOOL IS NOT SUBJECT TO THE SPECIFIC GUIDELINES SET FORTH IN REV. PROC. 75-50 AND AS MODIFIED BY REV. PROC. 2020-23.		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? ..		X
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
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 OF CONNECTICUT DEPARTMENT OF EDUCATION AND DOES NOT ISSUE SCHOLARSHIPS OR OTHER FINANCIAL ASSISTANCE AWARDS.		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
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?	X	
b Has the organization's right to such aid ever been revoked or suspended?		X
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, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain on Part II	X	

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

Schedule E (Form 990) 2022

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. See instructions.

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

THE SCHOOL RECEIVES PER-PUPIL FUNDING FROM THE CT BOARD OF EDUCATION UNDER THEIR CHARTER AGREEMENT. THE SCHOOL ALSO RECEIVES VARIOUS FEDERAL AND STATE, FUNDS INCLUDING FEDERAL ENTITLEMENTS TO ASSIST WITH COVERING THE COST OF CERTAIN PROGRAMS.

Multiple horizontal lines for supplemental information.

**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 for the latest information.

OMB No. 1545-0047

2022

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 DEVLEOPMENT 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 MAKES ITS FORM 990 AVAILABLE FOR PUBLIC INSPECTION AS
REQUIRED UNDER SECTION 6104 OF THE INTERNAL REVENUE CODE. IN ADDITION, THE
FINANCIAL STATEMENTS, CONFLICT OF INTEREST POLICY, ARTICLES OF
INCORPORATION AND BY-LAWS ARE ALSO AVAILABLE UPON WRITTEN REQUEST.

2022 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.	657,595.		0.	657,595.
12	PLAYGROUND	09/01/12	SL	8.00		16	115,542.				115,542.	142,022.		0.	142,022.
13	BASKETBALL HOOPS	01/01/13	SL	8.00		16	5,066.				5,066.	5,699.		0.	5,699.
14	PHASE II EXPANSION	01/01/13	SL	10.39		16	1,564,308.				1,564,308.	1,437,446.		126,862.	1,564,308.
15	LIBRARY MURAL	10/01/13	SL	9.00		16	1,250.				1,250.	1,216.		34.	1,250.
16	DOME CLIMBER	10/01/13	SL	8.00		16	2,531.				2,531.	2,531.		0.	2,531.
17	FRONT OFFICE RENO	09/01/13	SL	9.00		16	32,430.				32,430.	31,827.		603.	32,430.
18	PHASE III EXPANSIO	12/01/14	SL	9.00		16	845,098.				845,098.	705,913.		93,900.	799,813.

2022 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
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.	9,408.		1,342.	10,750.
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.	3,483.		550.	4,033.
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.	8,706.		1,431.	10,137.
26	COMPRESSOR	09/01/16	SL	5.00		16	2,500.				2,500.	2,250.		0.	2,250.
27	HVAC	09/01/17	SL	8.00		16	11,250.				11,250.	7,499.		1,406.	8,905.
28	FLOOR SCRUBBER	08/31/18	SL	5.00		16	8,844.				8,844.	5,896.		1,769.	7,665.
29	J&S RADIOS	09/11/18	SL	5.00		16	3,783.				3,783.	2,491.		757.	3,248.
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.

228111 04-01-22

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2022 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	C o n v	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
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.

2022 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
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.	63.		0.	63.
66	CHROMEBOOK ASSESSO	01/01/17	SL	5.00		16	235.				235.	211.		0.	211.
67	CHROMEBOOK CARS	05/01/07	SL	5.00		16	2,335.				2,335.	2,335.		0.	2,335.
68	120 COMPUTERS	05/01/17	SL	5.00		16	32,760.				32,760.	29,484.		0.	29,484.
69	LAPTOP CARTS	06/30/18	SL	5.00		16	4,336.				4,336.	3,035.		867.	3,902.
70	PRINTER	06/30/18	SL	5.00		16	279.				279.	196.		56.	252.
71	SPED PRINTER	06/30/18	SL	5.00		16	128.				128.	91.		26.	117.
72	DESKTOP COMPUTERS	06/30/18	SL	5.00		16	1,815.				1,815.	1,270.		363.	1,633.

228111 04-01-22

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2022 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
73	DESKTOP COMPUTERS	06/30/18	SL	5.00		16	1,590.				1,590.	1,113.		318.	1,431.
74	HEADPHONES	06/30/18	SL	5.00		16	792.				792.	553.		158.	711.
75	SEC CAMERA SOFTWARE	06/30/19	SL	10.00		16	37,802.				37,802.	11,340.		3,780.	15,120.
76	CAMERA WIRING	06/30/19	SL	10.00		16	5,500.				5,500.	1,650.		550.	2,200.
77	COMPUTER	07/01/19	SL	5.00		16	5,765.				5,765.	3,459.		1,153.	4,612.
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.	3,131.		0.	3,131.
88	KEYBOARDS	06/30/15	SL	8.00		16	632.				632.	553.		79.	632.
89	SMARTBOARDS	06/01/17	SL	5.00		16	27,699.				27,699.	24,929.		0.	24,929.
90	TOUCHBOARDS	09/01/16	SL	5.00		16	2,443.				2,443.	2,199.		0.	2,199.

2022 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
91	SMARTBOARD PROJECT	01/01/17	SL	5.00		16	1,288.				1,288.	1,160.		0.	1,160.
92	DOCUMENT CAMERA	01/01/17	SL	5.00		16	297.				297.	267.		0.	267.
93	LAPTOPS	08/26/18	SL	5.00		16	4,434.				4,434.	2,892.		887.	3,779.
94	CHROMEBOOKS	08/26/18	SL	5.00		16	5,580.				5,580.	3,639.		1,116.	4,755.
95	DOCUMENT CAMERA	09/24/18	SL	5.00		16	1,023.				1,023.	669.		205.	874.
96	DESKTOP COMPUTER	01/15/19	SL	5.00		16	1,771.				1,771.	1,047.		354.	1,401.
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.

228111 04-01-22

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2022 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
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.

228111 04-01-22

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2022 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
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.	1,912.		0.	1,912.
132	CLASSROOM RUGS	09/01/17	SL	5.00		16	2,271.				2,271.	2,271.		0.	2,271.
133	CUBBY STORAGE	06/30/18	SL	5.00		16	841.				841.	588.		168.	756.
134	ART TABLES	06/30/18	SL	5.00		16	2,233.				2,233.	1,564.		447.	2,011.
135	SCIENCE TABLES	06/30/18	SL	5.00		16	3,234.				3,234.	2,264.		647.	2,911.
136	CLASSROOM RUGS	11/19/18	SL	5.00		16	5,430.				5,430.	3,384.		1,086.	4,470.
137	GYM MATS	02/21/19	SL	5.00		16	2,000.				2,000.	1,142.		400.	1,542.
138	10 TABLES 5TH GRAD	08/02/19	SL	5.00		16	2,600.				2,600.	1,560.		520.	2,080.
139	SMARTBOARDS	06/30/20	SL	5.00		16	47,328.				47,328.	18,932.		9,466.	28,398.
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.

228111 04-01-22

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2022 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
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.	12,246.
160	PLAYGROUND	06/20/22	SL	5.00		16	175,296.				175,296.			35,059.	35,059.
	* TOTAL 990 PAGE 10 DEPR						4,883,390.				4,883,390.	4,342,671.		292,482.	4,635,153.