

# AGENDA

## SCHOOL BOARD WORKSHOP

GADSDEN COUNTY SCHOOL BOARD  
MAX D. WALKER ADMINISTRATION BUILDING  
35 MARTIN LUTHER KING, JR. BLVD.  
QUINCY, FLORIDA

November 22, 2016

5:00 P.M.

THIS WORKSHOP IS OPEN TO THE PUBLIC

1. Call to Order
2. Financial Information
3. Discussion Items
  - a. List of contractors and notification to Board regarding vendors with total payments greater than \$15,000 and other payment issues.
  - b. Galloway Financial Document and Response Letter – **SEE PAGE #2**
  - c. Budget Amendment #2 - **SEE PAGE #17**
  - d. Finance Office Update and Status
  - e. Other – agenda items
4. School Board Requests and Concerns
5. Adjournment

**GALLOWAY ACADEMY FOREIGN LANGUAGE  
IMMERSION CHARTER SCHOOL  
(A DIVISION OF REACH ONE TEACH ONE, INC.)**

**FINANCIAL STATEMENTS  
JUNE 30, 2016**

GALLOWAY ACADEMY FOREIGN LANGUAGE  
IMMERSION CHARTER SCHOOL  
(A DIVISION OF REACH ONE TEACH ONE, INC.)  
JUNE 30, 2016

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*Ricotax & Care Services, Inc*  
*Eric Kingsley Aboagye, PhD., MBA, EA*  
**Enrolled Agent**

*Federally licensed to represent taxpayers before the Internal Revenue Service*

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors,  
Galloway Academy Foreign Language Immersion Charter School:

We have audited the accompanying special purpose financial statements of Galloway Academy Foreign Language Immersion Charter School (a division of Reach One Teach One, Inc.), which comprise the statement of financial position as of June 30, 2016 and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; including 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.

**Auditors Responsibility**

Our responsibility is to express an opinion on those financial statements presented based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standard applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on auditor's judgment, including assessing the risks of material misstatement of financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the entity's preparation and fair presentation of financial statements to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit includes evaluating the appropriateness of accounting policies used in reasonableness of significant accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

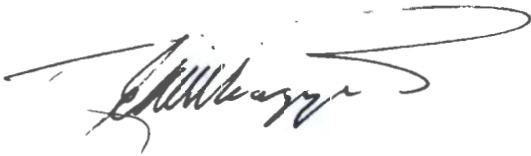
As discussed in Note 1(c) to special purpose financial statements, the accompanying financial statements were prepared for complying with section 218.39, Florida Statutes, and Section 10.856(2), Rules of the Auditor General for Audits of Charter Schools and Similar Entities, and are intended to present the financial position and changes in net assets and its cash

## Opinion

In our opinion, the special purpose financial statements referred to above present fairly, in all material respects, the financial position of Galloway Academy Foreign Language Immersion Charter School as of June 30, 2016 and changes in net assets and its cash flows for the year then ended in conformity with the basis of accounting described in Note 1 (c).

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 10, 2016 on our consideration of Galloway Academy Foreign Language Immersion Charter School's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other issues. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Galloway Academy Foreign Language Immersion Charter School's internal control over financial reporting and compliance.



Dr. Eric Kingsley Aboagye, MBA, EA  
11-14-2016

*An Enrolled Agent (EA) - America's Tax Expert - is a federally-authorized tax practitioner who has technical expertise in the field of taxation and who is empowered by the U.S. Department of the Treasury to represent taxpayers before all administrative levels of the Internal Revenue Service for audits, collections, and appeals.*

**GALLOWAY ACADEMY FOREIGN LANGUAGE  
 IMMERSION CHARTER SCHOOL  
 (A DIVISION OF REACH ONE TEACH ONE, INC.)  
 STATEMENT OF FINANCIAL POSITION  
 JUNE 30, 2016**

**ASSETS**

<b>Current Assets</b>	
Cash & Cash Equivalents	\$ 15,268.00
Account Receivable-	<u>\$ 51,507.00</u>
<b>Total Current Assets</b>	<b><u>\$ 66,774.00</u></b>
Property and equipment, net of accumulated depreciation of \$1939	\$ 22,305.00
<b>TOTAL ASSETS</b>	<b>\$155,854.00</b>

**LIABILITIES AND NET ASSETS**

<b>Current Liabilities</b>	
Collateralized borrowing	\$ 122,700.00
Accounts Payable	<u>\$ 514.00</u>
<b>Total current liabilities</b>	<b><u>\$ 123,214.00</u></b>
<b>Net assets, unrestricted</b>	<b>\$ (34,134.00)</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>\$ 89,080.00</u></b>

The accompanying notes to special purpose financial statements are an integral part of this statement.

**GALLOWAY ACADEMY FOREIGN LANGUAGE  
IMMERSION CHARTER SCHOOL  
(A DIVISION OF REACH ONE TEACH ONE, INC)  
STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2016**

**Support and Revenues**

Federal through state	\$ 52,730.00
Revenue from state sources	524,285.00
Revenue from local sources	\$ 21,604.00
 Total support and revenues	 <b><u>\$598,619.00</u></b>

**Expenses**

Basic instruction	\$261,159.00
Instructional-related technology	\$ 4,707.00
Board administration	\$ 7,500.00
School administration	10,7326.00
Food services	\$ 79,285.00
Information services	\$ 7,536.00
Pupil transportation services	\$ 18,855.00
Operation of plant	\$ 80,287.00
Maintenance of plant	\$ 9,077.00
Debt service	<u>\$ 21,159.00</u>
 <b>Total Expenses</b>	 <b><u>\$596,891.00</u></b>

Decrease in unrestricted net assets	-
 Net assets, unrestricted, beginning of year	 \$(35,965.00)
 Net assets, unrestricted, end of year	 <u><u>\$ 1,730.00</u></u>

The accompanying notes to special purpose financial statements  
are an integral part of this statement.

**GALLOWAY ACADEMY FOREIGN LANGUAGE  
IMMERSION CHARTER SCHOOL  
(A DIVISION OF REACH ONE TEACH ONE, INC.)  
STATEMENT OF CASH FLOWS  
FOR YEAR ENDING JUNE 30, 2016**

<b>Cash flows from operating activities</b>	
Cash received from grantors, programs and other	\$ 598,619.00
Interest income	\$ -
Interest paid	<u>\$ 3,900.00</u>
Net cash used in operating activities	<u>\$ 1,730.00</u>
<b>Cash flows from investing activities</b>	
Purchases of property and equipment	<u>\$ -</u>
Net cash used in investing activities	<u>\$ -</u>
<b>Cash flows from financing activities</b>	
Proceeds from collateralized borrowings	\$ 518,445.00
Payments for collateralized borrowings	<u>\$(514,544.00)</u>
Net cash provided by investing activities	<u>\$ 3,901.00</u>
Net increase in cash and cash equivalents, end of year	\$ (17,546.00)
Cash and cash equivalents, beginning of year	\$ 32,814.00
Cash and cash equivalents, end of year	<u><u>\$ 15,268.00</u></u>
<b>Reconciliation of decrease in unrestricted net assets to net cash used in operating activities:</b>	
Decrease in unrestricted net assets	<u>\$ (4,994.00)</u>
Adjustments to reconcile decrease in unrestricted net assets to net cash used in operating activities:	
Depreciation	\$ 1,939.00
Increase in due from Gadsden County School Board	\$ (190.00)
Increase in prepaid	\$ 1,136.00
Increase in accounts payable and accrued expenses	<u>\$ (11,328.00)</u>
Total adjustments	<u>\$ (13,437.00)</u>
Net cash used in operating activities	<u>\$ 1,730.00</u>

The accompanying notes to special purpose financial statements  
are an integral part of this statement.



GALLOWAY ACADEMY FOREIGN LANGUAGE IMMERSION CHARTER SCHOOL  
(A DIVISION OF REACH ONE TEACH ONE, INC.)  
NOTES TO SPECIAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2016

**(1) Summary of Significant Accounting Policies:**

The following is a summary of the more significant accounting policies and practices of Galloway Academy Foreign Language Immersion Charter School ("the School") which effect significant elements of the accompanying financial statements:

- (a) Purpose of Galloway Academy Foreign Language Immersion Charter School** Purpose of Galloway Academy Foreign Language Immersion Charter School is to create a safe learning environment to cultivate and equip the whole child with the knowledge and capability to succeed in today's society. The charter was developed to promote edifying opportunities that lead to the road of success within this diverse, rapidly changing society by providing a strong focus on differentiated instruction. Also, giving teachers more opportunities to teach students how to effectively read, write, problem-solve, and communicate emphasizing the importance of fluency in a foreign language.
- (b) Basis of Accounting** The financial statements of the school have been prepared on the accrual basis of accounting, and accordingly, reflect all significant receivables, payables and other liabilities.
- (c) Basis of Presentation** The financial statements were prepared solely for complying with Chapter 10.850, Rules of the Auditor General of the State of Florida, and are not intended to be complete presentation of Reach One Teach One, Inc. Financial statement presentation follows the recommendations of the Financial Accounting Codification, Financial Statements of Not-For-Profit Organizations. Accordingly, the School is required to report information regarding its financial position and activities per three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.
- (d) Property and Equipment** Property and equipment acquired by the School is owned by the School. However, funding sources may maintain an equitable interest in the property purchased with grant monies as well as the right to determine the use of any proceeds from the sale of these assets. The Federal Government has a reversionary interest in those assets purchased with its funds which have cost of \$5000 or more and an estimated useful life of at least one year. The State of Florida has a reversionary interest in those assets purchased with funds which have a cost of \$1000 or more and an estimated useful life of at least one year.
- Property and equipment with a value greater than \$1000 and an estimated useful life of at least one year is recorded at cost when purchased. Depreciation is computed using the straight-line method over the estimated useful life of the assets, ranging from five to thirty-nine years.
- (e) Cash and Cash Equivalents** For reporting cash flows, cash and cash equivalents include cash on hand, amounts due from banks, and certificates of deposit with original maturities of less than ninety days.

The accompanying notes to financial statements  
are an integral part of this statement

GALLOWAY ACADEMY FOREIGN LANGUAGE IMMERSION CHARTER SCHOOL

(A DIVISION OF REACH ONE TEACH ONE, INC.)

NOTES TO SPECIAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2016

(1) Summary of Significant Accounting Policies: (Continued)

- (f) **Use of Estimates**— The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.
- (g) **Income Taxes**— The School is generally exempt from income taxes under Section 501 (c) (3) of the Internal Revenue Code. Therefore, no provision for income taxes has been made in the accompanying financial statements.
- (h) **Advertising**— The School expenses advertising as incurred.
- (i) **Receivables**— Receivables are stated at the amount management expects to collect from balances outstanding at year-end. Based on management’s assessment of the credit history with those having outstanding balances and current relationships with them, it has concluded that realization losses on balances outstanding at year-end will be immaterial.

(2) Concentrations of Credit Risks:

- (a) **Demand Deposits with Bank**— The School maintains cash deposits with banks. The School has no policy requiring collateral to support its cash deposits, although accounts at each bank are insured by the Federal Deposit Insurance Corporation.
- (b) **Receivables**— The School’s receivables are for amounts due under contracts with the State of Florida and Federal and local government agencies. The School has no policy requiring collateral or other security to support its receivables.

(3) Significant Funding Source:

The School receives a substantial amount of its funding from the Gadsden County School Board. A significant reduction in the level of this funding, if this were to occur, could have an adverse effect on the School’s programs and activities.

(4) Property and Equipment:

Property and equipment consists of the following at June 30, 2016:

Lease Improvements	\$	8,621
Furniture and equipment		12,323
Vehicles		3,300
		<u>24,244</u>
Less: accumulated depreciation		1,939
		<u>22,305</u>

Depreciation expense for the year ended June 30, 2016 was \$1939

The accompanying notes to financial statements are integral part of this statement

**GALLOWAY ACADEMY FOREIGN LANGUAGE IMMERSION CHARTER SCHOOL**  
**(A DIVISION OF REACH ONE TEACH ONE, INC.)**  
**NOTES TO SPECIAL PURPOSE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2016**

**(5) Collateral Borrowing:**

The School entered a collateralized borrowing agreement with Charter School Capital, Inc. The agreement calls for advances to the school of \$126,600 to fund operating costs which equated to 3 months of fiscal year 2015-2016 revenues. Repayment commences on July, 2015 and ended September 2015 and did not require interest to be accrued on the outstanding balance. The amount is reflected in the accompanying statement of new position.

**(6) Risk Management:**

The School is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the School carries commercial insurance.

**(7) Facility Lease:**

The School leases building space under operating leases expiring in August 2019. Rent expenses related to the operating lease for the year ended June 30, 2016 amounted to \$61,230. Minimum future rental payments under the non-cancelable operating lease, having remaining terms more than one year, as of June 30, 2016 are:

<u>Year</u>	
2017	\$ 60,000.00
2018	\$ 60,000.00
2019	\$ 60,000.00
2020	<u>\$ 10,000.00</u>
Total	<u>\$ 190,000.00</u>

**(8) Contingent Liabilities:**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally Federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by grantors cannot be determined now although the School expects such amounts, if any, to be immaterial.

**(9) Net Asset:**

The School reported a total net asset at June 30, 2016. Management expects continued increased FFP revenue and the periodic monitoring of expenses throughout the new school year towards increased gain by the end of the 2017 fiscal year.

The accompanying notes to financial statements  
are integral part of this statement

**Ricotax & Care Services, Inc**  
**Eric Kingsley Aboagye, PhD., MBA, EA**  
**Enrolled Agent**  
*Federally licensed to represent taxpayers before the Internal Revenue Service*

**INDEPENDENT AUDITORS' 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**

To the Board of Directors,  
Galloway Academy Foreign Language Immersion Charter School:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Galloway Academy Foreign Language Immersion Charter School, which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 11, 2016.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Galloway Academy Foreign Language Immersion Charter School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for expressing our opinion on the effectiveness of Galloway Academy Foreign Language Immersion Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of Galloway Academy Foreign Language Immersion Charter School's internal control.

A *deficiency in internal control* exists when the design or operation of control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the School's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during the audit we did not identify any *deficiencies in internal control* that we consider to be *material weaknesses*. We did identify certain deficiencies in internal control that we consider to be a significant deficiency, as described below.:

### **Finding 2016-01: Preparation of Financial Statements**

A system of internal control over financial reporting should allow the School to prepare financial statements, including note disclosures in accordance with generally accepted accounting principles (GAAP). While auditors can assist with the preparation of financial statements and related footnotes, the financial statements are the responsibility of management. A control deficiency exists in instances where the School is not positioned to draft the financial statements and all required disclosures in accordance with generally accepted accounting principles. Presently, as is common to many organizations, management relies on the audit firm to draft the financial statements and related disclosures.

### **Compliance and Other Matters**

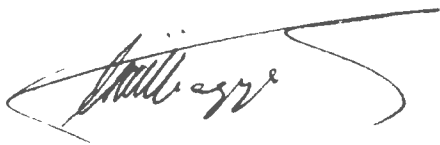
As part of obtaining reasonable assurance about whether Galloway Academy Foreign Language Immersion Charter School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance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

### **Galloway Academy Foreign Language Immersion Charter School's Response to Findings**

Galloway Academy Foreign Language Immersion Charter School's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. Galloway Academy Foreign Language Immersion Charter School's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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 School'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.



Eric Kingsley Aboagye, PhD, MBA, EA

Quincy, Florida  
November 14, 2016

*Ricotax & Care Services, Inc*  
*Eric Kingsley Aboagye, PhD., MBA, EA*  
**Enrolled Agent**  
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INDEPENDENT AUDITORS' MANAGEMENT LETTER REQUIRED BY CHAPTER 10.850, RULES OF  
THE AUDITOR GENERAL

To the Board of Directors,  
Galloway Academy Foreign Language Immersion Charter School:

**Report on the Financial Statements**

We have audited the special purpose financial statements of Galloway Academy Foreign Language Immersion Charter School (a division of Reach One Teach One, Inc.) as of and for the year ended June 30, 2016, and have issued our report thereon dated November 11, 2016.

**Auditor Responsibility**

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.

**Other Reporting Required by Government Auditing Standards**

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*. Disclosures in that report, which is dated November 14, 2016, should be considered in conjunction with this management letter.

**Prior Audit Findings**

Section 10.854 (j) (e)1., Rules of the Auditor General, requires that we determine as to whether corrective actions have been taken to address any significant findings and recommendations made in the preceding annual financial audit report. The School did not have any findings or recommendations made in the preceding annual financial audit report.

**Financial Condition**

Section 10.854 (b)(2). And 10.355(11), Rules of the Auditor General, require that we apply appropriate procedures to determine whether the Charter School has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. About our audit, we determined that the Galloway Academy Foreign Language Immersion Charter School (a division of Reach One Teach One, Inc.) did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.854(d)(e)6a and 10.855(12), Rules of the Auditor General, require that we apply financial condition assessment procedures for the Charter School. It is management's responsibility to monitor the Galloway Academy Foreign Language Immersion Charter School's financial condition, and our financial condition assessment was based in part on representations made by management and the review of the financial information provided by same. The financial condition assessment was done as of June 30, 2016, and there were one deteriorating financial conditions required to be disclosed by the Rules of the Auditor General (Section 10.855(12)). The School reported a deficit total net asset at June 30, 2016. Management expects increased FFFF revenue and the periodic monitoring of expenses throughout the new school year to alleviate the deficit by the end of the 2017 fiscal year.

### **Transparency**

Sections 10.854(d)(e)7. and 10.855(13), Rules of the Auditor General, require that we apply appropriate procedures to determine whether the Galloway Academy Foreign Language Immersion Charter School (a division of Reach One Teach One, Inc.) maintains on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes. About our audit, we determined that the Galloway Academy Foreign Language Immersion Charter School (a division of Reach One Teach One, Inc.) has not maintained on its Website their formation specified in Section 1002.33(9)(p), Florida Statutes.

### **Other Matters**

Section 10.854 (d)(e) 3., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. About our audit, we did not have any such recommendations.

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

Section 10.854 (d)(e) 5., Rules of the Auditor General, requires the name or official title of the charter school. Galloway Academy Foreign Language Immersion Charter School (a division of Reach One Teach One, Inc.) was formed July 15, 2014 by the Reach One Teach One, Inc.

### **Purpose of this Letter**

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



Dr. Eric Kingsley, Aboagye, MBA, EA  
Quincy, Florida  
11/14/16

# The School Board of Gadsden County



"Building A Brighter Future"

**PINK HIGHTOWER, Ph.D.**  
INTERIM SUPERINTENDENT OF SCHOOLS

35 MARTIN LUTHER KING, JR. BLVD  
QUINCY, FLORIDA 32351  
TEL: (850) 627-9651  
FAX: (850) 627-2760  
<http://www.gcps.k12.fl.us>

November 15, 2016

Galloway Academy Foreign Language  
Immersion Charter School  
Attn: Principal or Board Chair  
Attn: Traneisha Galloway  
1105 East Jefferson Street  
Quincy, FL 32351

Dear Principal:

This letter is to inform you that the Report that was received is not an annual financial report as required under s. 1002.33(9)(g)(2) and (9)(j)(1), Florida Statutes. Pursuant to s. 1002.33(9)(j)(1), Florida Statutes the Board of Directors of the charter school have the responsibility to obtain a Certified Public Accountant (CPA) or Certified Auditor (CIA) to prepare the annual financial report and program cost report. The report you submitted was prepared by an Enrolled Agent (EA). An Enrolled Agent is not a certified public accountant or auditor and is not authorized to perform an audit. Only CPAs or CIA are authorized to perform audits. All other accountants can perform only a review or a compilation. Thus the information you provided is not an Annual Financial Report as required, and we cannot accept this document.

In addition, the information contained in the compilation you provided is inaccurate. There are mathematical and other errors throughout the document. There also seems to be information that we are missing, such as the redone version of statements for inclusion in Red Book codes, which is necessary for all reporting that is to be done with the information.

Thank you,

Thomas Kauffman  
Interim Assistant Superintendent of Business and Finance

DISTRICT NO. 1  
HAVANA, FL 32333  
MIDWAY, FL 32343

STEVE SCOTT  
DISTRICT NO. 2  
QUINCY, FL 32351  
HAVANA, FL 32333

ISAAC SIMMONS, JR.  
DISTRICT NO. 3  
CHATTAHOOCHEE, FL 32324  
GREENSBORO, FL 32330

CHARLIE D. FROST  
DISTRICT NO. 4  
GRETNA, FL 32332  
QUINCY, FL 32352

ROGER P. MILTON  
DISTRICT NO. 5  
QUINCY, FL 32353



**SUMMARY SHEET**

**RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA**

**AGENDA ITEM NO.** \_\_\_\_\_

**DATE OF SCHOOL BOARD MEETING:** November 22, 2016

**TITLE OF AGENDA ITEMS:** Budget Amendment No. 2

**DIVISION:** Finance Department

**PURPOSE AND SUMMARY OF ITEMS:** Budget Amendment

**FUND SOURCE:** All

**AMOUNT:**

**PREPARED BY:** LaClarence Mays

**POSITION:** Budget Director

**INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER**

\_\_\_\_\_ Number of ORIGINAL SIGNATURES NEEDED by preparer.

**SUPERINTENDENT'S SIGNATURE:** page(s) numbered \_\_\_\_\_

**CHAIRMANS'S SIGNATURE:** page(s) numbered \_\_\_\_\_

**Be sure that the Comptroller has signed the budget page.**

# Revenue Report

November 2016 - 2017

Fund	Revenue	Project	Year	Budgeted	Collected Non-Accrual	Collected against an Accrual	Accrued Receivable	Balance	Percent
110 : GENERAL FUND	191 : ROTC	1104830 : ROTC	2016 - 2017	127,295.28	0.00	0.00	0.00	127,295.28	100.00
110 : GENERAL FUND	199 : MISCELLANEOUS FEDERAL DIRECT	1109990 : DISTRICT WIDE	2016 - 2017	5,716.41	30,114.15	0.00	0.00	-24,397.74	0.00
110 : GENERAL FUND	202 : MEDICAID	1105360 : MEDICAID REIMB	2016 - 2017	150,000.00	835.74	0.00	0.00	149,164.26	99.44
110 : GENERAL FUND	280 : FEDERAL THROUGH LOCAL	1104860 : REQUIRED FINGERPRINTS	2016 - 2017	16,666.67	0.00	0.00	0.00	16,666.67	100.00
110 : GENERAL FUND	280 : FEDERAL THROUGH LOCAL	1105050 : DVR ESE EMPLOYMENT SPECIALISTS	2016 - 2017	16,666.67	0.00	0.00	0.00	16,666.67	100.00
110 : GENERAL FUND	280 : FEDERAL THROUGH LOCAL	1105555 : SSTRIDE	2016 - 2017	16,666.67	0.00	0.00	0.00	16,666.67	100.00
110 : GENERAL FUND	280 : FEDERAL THROUGH LOCAL	1109990 : DISTRICT WIDE	2016 - 2017	16,666.67	14,107.45	0.00	0.00	2,559.22	15.36
110 : GENERAL FUND	280 : FEDERAL THROUGH LOCAL	1125240 : AMERICORPS 2015-2016 CASH	2016 - 2017	16,666.67	57,142.57	0.00	0.00	-40,475.90	0.00
110 : GENERAL FUND	280 : FEDERAL THROUGH LOCAL	1125245 : AMERICORPS 2016-2017 GRANT	2016 - 2017	16,666.65	17,806.16	0.00	0.00	-1,139.51	0.00
110 : GENERAL FUND	310 : FLA. EDU. FINANCE PROG (FEFIP)	1109990 : DISTRICT WIDE	2016 - 2017	25,309,212.00	9,515,377.00	0.00	0.00	15,793,835.00	62.40
110 : GENERAL FUND	315 : WORKFORCE DEVELOPMENT	1190062 : WORKFORCE DEVELOPMENT	2016 - 2017	383,169.00	143,685.00	0.00	0.00	239,484.00	62.50
110 : GENERAL FUND	318 : ADULTS WITH DISABILITIES	1190565 : ADULTS W/ DISABILITIES 12-13	2016 - 2017	100,000.00	8,000.00	0.00	0.00	92,000.00	92.00
110 : GENERAL FUND	323 : CO & DS WITHHELD FOR ADM EXP	1109990 : DISTRICT WIDE	2016 - 2017	4,371.00	0.00	0.00	0.00	4,371.00	100.00
110 : GENERAL FUND	341 : RACING COMMISSION FUNDS	1109990 : DISTRICT WIDE	2016 - 2017	223,250.00	0.00	0.00	0.00	223,250.00	100.00
110 : GENERAL FUND	342 : STATE FOREST FUNDS	1109990 : DISTRICT WIDE	2016 - 2017	8,339.86	0.00	0.00	0.00	8,339.86	100.00
110 : GENERAL FUND	343 : STATE LICENSE TAX	1109990 : DISTRICT WIDE	2016 - 2017	6,000.00	3,182.39	0.00	0.00	2,817.61	46.96
110 : GENERAL FUND	355 : CLASS SIZE REDUCTION	1105950 : CLASS SIZE REDUCTION	2016 - 2017	5,564,404.00	1,854,800.00	0.00	0.00	3,709,604.00	66.67

Fund	Revenue	Project	Year	Budgeted	Collected Non-Accrual	Collected against an Accrual	Accrued Receivable	Balance	Percent
110 : GENERAL FUND	361 : SCHOOL RECOGNITION FUNDS	1109990 : DISTRICT WIDE	2016 - 2017	179,194.00	0.00	0.00	0.00	179,194.00	100.00
110 : GENERAL FUND	371 : Voluntary Pre-K Program	1105610 : VOLUNTARY PRE-K	2016 - 2017	525,000.00	111,657.48	0.00	0.00	413,342.52	78.73
110 : GENERAL FUND	390 : MISCELLANEOUS STATE REVENUE	1107777 : DIST. INSTRU LEAD AND FACU DG	2016 - 2017	0.00	4,464.25	0.00	0.00	-4,464.25	0.00
110 : GENERAL FUND	390 : MISCELLANEOUS STATE REVENUE	1109990 : DISTRICT WIDE	2016 - 2017	0.00	1,096.90	0.00	0.00	-1,096.90	0.00
110 : GENERAL FUND	399 : OTHER MISCELLANEOUS STATE REV	1100300 : BEST AND BRIGHTEST SCHOLARSHIP	2016 - 2017	300,000.00	0.00	0.00	0.00	300,000.00	100.00
110 : GENERAL FUND	411 : DISTRICT SCHOOL TAXES	1109990 : DISTRICT WIDE	2016 - 2017	7,962,367.00	852,116.34	0.00	0.00	7,110,250.66	89.30
110 : GENERAL FUND	421 : TAX REDEMPTIONS	1109990 : DISTRICT WIDE	2016 - 2017	12,848.00	0.00	0.00	0.00	12,848.00	100.00
110 : GENERAL FUND	425 : RENT	1104550 : FACILITY RENTAL	2016 - 2017	250.00	942.00	0.00	0.00	-692.00	0.00
110 : GENERAL FUND	431 : INTEREST ON INVESTMENTS	1109990 : DISTRICT WIDE	2016 - 2017	1,676.00	5,344.54	0.00	0.00	-3,668.54	0.00
110 : GENERAL FUND	440 : GIFTS, GRANTS, AND BEQUESTS	1104020 : HOMELESS DONATIONS	2016 - 2017	1,000.00	0.00	0.00	0.00	1,000.00	100.00
110 : GENERAL FUND	461 : ADULT GENERAL ED. COURSE FEES	1109990 : DISTRICT WIDE	2016 - 2017	300.00	0.00	0.00	0.00	300.00	100.00
110 : GENERAL FUND	462 : POSTSECONDARY VOC COURSE FEE	1109990 : DISTRICT WIDE	2016 - 2017	5,000.00	4,536.00	0.00	0.00	464.00	9.28
110 : GENERAL FUND	490 : MISCELLANEOUS LOCAL SOURCES	1104630 : CERTIFICATE RENEWALS	2016 - 2017	0.00	150.00	0.00	0.00	-150.00	0.00
110 : GENERAL FUND	490 : MISCELLANEOUS LOCAL SOURCES	1104640 : DIPLOMA & COPY CHARGES	2016 - 2017	0.00	308.00	0.00	0.00	-308.00	0.00
110 : GENERAL FUND	490 : MISCELLANEOUS LOCAL SOURCES	1104860 : REQUIRED FINGERPRINTS	2016 - 2017	0.00	910.00	0.00	0.00	-910.00	0.00
110 : GENERAL FUND	490 : MISCELLANEOUS LOCAL SOURCES	1104970 : E RATE	2016 - 2017	0.00	354,239.75	0.00	0.00	-354,239.75	0.00
110 : GENERAL FUND	490 : MISCELLANEOUS LOCAL SOURCES	1105210 : ITFS LEASE/ITV	2016 - 2017	0.00	9,845.58	0.00	0.00	-9,845.58	0.00
110 : GENERAL FUND	490 : MISCELLANEOUS LOCAL SOURCES	1109990 : DISTRICT WIDE	2016 - 2017	625,000.00	617,573.34	0.00	0.00	7,426.66	1.19
110 : GENERAL FUND	491 : BUS FEES	1109990 : DISTRICT WIDE	2016 - 2017	0.00	200.00	0.00	0.00	-200.00	0.00
110 : GENERAL FUND	492 : TRANS SVCS SCHOOL ACTIVITIES	1108880 : FIELD TRIP REIMB A/C	2016 - 2017	0.00	30,189.88	0.00	0.00	-30,189.88	0.00

Fund	Revenue	Project	Year	Budgeted	Collected Non-Accrual	Collected against an Accrual	Accrued Recievable	Balance	Percent	
110 : GENERAL FUND	493 : SALE OF JUNK	1109990 : DISTRICT WIDE	2016 - 2017	0.00	1,975.75	0.00	0.00	-1,975.75	0.00	I
110 : GENERAL FUND	501 : FOCUS revenue code for transactions that should not require this		2016 - 2017	0.00	2,165.72	0.00	0.00	-2,165.72	0.00	I
110 : GENERAL FUND	630 : TRANSFERS FROM CAPITAL PROJ FD	1109104 : CROSSROAD CAPITAL OUTLAY	2016 - 2017	0.00	38,222.00	0.00	0.00	-54,602.00	0.00	I
110 : GENERAL FUND	630 : TRANSFERS FROM CAPITAL PROJ FD	1109990 : DISTRICT WIDE	2016 - 2017	1,300,000.00	0.00	0.00	0.00	1,300,000.00	100.00	I
110 : GENERAL FUND	730 : SALE OF CAPITAL ASSETS	1109990 : DISTRICT WIDE	2016 - 2017	25,000.00	0.00	0.00	0.00	24,657.47	98.63	I
110 : GENERAL FUND	732 : SALE OF LAND AND BUILDINGS	1104155 : SALE OF GREENSBORO ELEMENTARY	2016 - 2017	0.00	5,126.00	0.00	0.00	-5,126.00	0.00	I
110 : GENERAL FUND	732 : SALE OF LAND AND BUILDINGS	1104160 : CHATTAHOOCHEE HIGH PURCHASE	2016 - 2017	0.00	4,184.00	0.00	0.00	-4,184.00	0.00	I
110 : GENERAL FUND	800 : Beginning Fund Balance July 1	1109990 : DISTRICT WIDE	2016 - 2017	3,252,018.25	0.00	0.00	0.00	3,252,018.25	100.00	I
379 : CAPITAL IMPROVEMENTS	413 : DISTRICT LOCAL CAPITAL IMP TAX	0999 : DISTRICT WIDE	2016 - 2017	0.00	4,237.75	0.00	0.00	-4,237.75	0.00	I
379 : CAPITAL IMPROVEMENTS	431 : INTEREST ON INVESTMENTS	0999 : DISTRICT WIDE	2016 - 2017	0.00	0.15	0.00	0.00	-0.15	0.00	I
410 : FOOD SERVICE FUND # 410	200 : FEDERAL THROUGH STATE		2016 - 2017	0.00	130,149.96	0.00	0.00	-130,149.96	0.00	I
410 : FOOD SERVICE FUND # 410	261 : SCHOOL LUNCH REIMBURSEMENT	0750 : FOOD SERVICE COUNTY WIDE	2016 - 2017	0.00	495,917.64	0.00	0.00	-495,917.64	0.00	I
410 : FOOD SERVICE FUND # 410	262 : SCHOOL BREAKFAST REIMBURSEMENT	0750 : FOOD SERVICE COUNTY WIDE	2016 - 2017	0.00	90,965.64	0.00	0.00	-90,965.64	0.00	I
410 : FOOD SERVICE FUND # 410	263 : AFTER SCHOOL SNACK REIMB	0750 : FOOD SERVICE COUNTY WIDE	2016 - 2017	0.00	19,510.82	0.00	0.00	-19,510.82	0.00	I
410 : FOOD SERVICE FUND # 410	267 : SUMMER FOOD SERVICE PROGRAM	0750 : FOOD SERVICE COUNTY WIDE	2016 - 2017	0.00	273,060.29	0.00	0.00	-273,060.29	0.00	I
410 : FOOD SERVICE FUND # 410	268 : FRESH FRUITS & VEGETABLES	4103210 : FRESH FRUIT & VEG	2016 - 2017	0.00	18,858.37	0.00	0.00	-18,858.37	0.00	I

Fund	Revenue	Project	Year	Budgeted	Collected Non-Accrual	Collected against an Accrual	Accrued Receivable	Balance	Percent
410 : FOOD SERVICE FUND # 410	299 : MISCELLANEOUS FED THRU STATE		2016 - 2017	0.00	15,520.86	0.00	0.00	-15,520.86	0.00
420 : CONTRACTED PROJECTS FUND 420	199 : MISCELLANEOUS FEDERAL DIRECT	4210961 : HEAD START (BEGIN 12-01-15)	2016 - 2017	0.00	548,065.29	0.00	0.00	-548,065.29	0.00
420 : CONTRACTED PROJECTS FUND 420	200 : FEDERAL THROUGH STATE		2016 - 2017	0.00	817,704.19	0.00	0.00	-817,704.19	0.00
420 : CONTRACTED PROJECTS FUND 420	201 : VOCATIONAL EDUCATION ACTS	4216160 : 2015-16 SPARSITY	2016 - 2017	0.00	19,104.36	0.00	0.00	-19,104.36	0.00
420 : CONTRACTED PROJECTS FUND 420	225 : TEACHER/PRINCIPAL TRAIN RECRUI	4222462 : TITLE II PART A 2015-2016	2016 - 2017	0.00	61,182.72	0.00	0.00	-61,182.72	0.00
420 : CONTRACTED PROJECTS FUND 420	226 : MATH & SCIENCE PARTNERSHIPS	4227000 : MATH AND SCIENCE PARTNERSHIP	2016 - 2017	0.00	207,525.06	0.00	0.00	-207,525.06	0.00
420 : CONTRACTED PROJECTS FUND 420	230 : INDIVID WITH DISAB ED ACT-IDEA	4226360 : IDEA PART B 2015-16	2016 - 2017	0.00	207,163.34	0.00	0.00	-207,163.34	0.00
420 : CONTRACTED PROJECTS FUND 420	240 : ELEM.& SECOND. ED. ACT,TITLE I	4221260 : TITLE I PART A 2015?2016	2016 - 2017	0.00	482,535.21	0.00	0.00	-482,535.21	0.00
420 : CONTRACTED PROJECTS FUND 420	240 : ELEM.& SECOND. ED. ACT,TITLE I	4221270 : Title I 16-17	2016 - 2017	0.00	418,274.05	0.00	0.00	-418,274.05	0.00
420 : CONTRACTED PROJECTS FUND 420	240 : ELEM.& SECOND. ED. ACT,TITLE I	4222660 : SIG INITIATIVE 1003(A) 15-16	2016 - 2017	0.00	40,273.65	0.00	0.00	-40,273.65	0.00
420 : CONTRACTED PROJECTS FUND 420	242 : 21 Century		2016 - 2017	0.00	115,658.66	0.00	0.00	-115,658.66	0.00

Fund	Revenue	Project	Year	Budgeted	Collected Non-Accrual	Collected against an Accrual	Accrued Recievable	Balance	Percent
420 : CONTRACTED PROJECTS FUND 420	290 : OTHER FEDERAL THROUGH STATE	4210260 : TITLE III PART A ESOL 15-16	2016 - 2017	0.00	22,178.55	0.00	0.00	-22,178.55	0.00
420 : CONTRACTED PROJECTS FUND 420	290 : OTHER FEDERAL THROUGH STATE	4210360 : TITLE III PART A ELA 15-16	2016 - 2017	0.00	565.16	0.00	0.00	-565.16	0.00
420 : CONTRACTED PROJECTS FUND 420	290 : OTHER FEDERAL THROUGH STATE	4210460 : TITLE III PART A USDE 15-16	2016 - 2017	0.00	3.70	0.00	0.00	-3.70	0.00
420 : CONTRACTED PROJECTS FUND 420	290 : OTHER FEDERAL THROUGH STATE	4212760 : TITLE X 2015- 16	2016 - 2017	0.00	45,061.24	0.00	0.00	-45,061.24	0.00
420 : CONTRACTED PROJECTS FUND 420	290 : OTHER FEDERAL THROUGH STATE	4224465 : 21 CENT 15-16 GWM,GES,WGHS,HMS	2016 - 2017	0.00	198,062.25	0.00	0.00	-198,062.25	0.00
420 : CONTRACTED PROJECTS FUND 420	290 : OTHER FEDERAL THROUGH STATE	4224466 : 21 CENT 15-16 EGHS,SJES,JASMS	2016 - 2017	0.00	294,219.86	0.00	0.00	-294,219.86	0.00
851 : TRUST FUND- UNREIMBURSE MEDICAL	501 : FOCUS revenue code for transactions that should not require this		2016 - 2017	0.00	5,465.56	0.00	0.00	-5,465.56	0.00
			<b>Page Totals</b>	<b>5,202,018.25</b>	<b>3,973,906.46</b>	<b>0.00</b>	<b>0.00</b>	<b>1,211,389.26</b>	<b>23.29</b>
			<b>Grand Totals</b>	<b>46,171,410.80</b>	<b>18,221,562.32</b>	<b>0.00</b>	<b>0.00</b>	<b>27,933,125.95</b>	<b>60.50</b>

# Expense Report

November 2016 - 2017

Fund	Function	Year	Budgeted	Committed	Encumbered	Expended MTD	Expended QTD	Expended YTD	Balance	Percent	
110	5100	2016 - 2017	16,950,480.58	9,965,421.48	262,462.49	1,409,524.11	4,436,089.78	4,916,815.55	1,805,781.06	10.65	□
110	5200	2016 - 2017	4,576,285.67	2,363,835.33	195,269.94	236,209.62	850,751.51	1,018,441.28	998,739.12	21.82	□
110	5300	2016 - 2017	401,905.81	281,402.80	12,380.55	31,714.86	79,076.81	104,082.07	4,040.39	1.01	□
110	5400	2016 - 2017	971,078.79	402,055.78	0.00	36,163.91	140,526.82	180,004.48	389,018.53	40.06	□
110	5500	2016 - 2017	1,202,332.05	335,748.62	7,299.51	29,408.73	104,427.79	137,701.18	721,582.74	60.02	□
110	5900	2016 - 2017	645,578.85	1,600.00	0.00	9,500.00	12,300.00	67,713.98	576,264.87	89.26	□
110	6100	2016 - 2017	1,993,273.77	1,308,002.68	75,075.00	90,779.01	410,390.16	515,590.41	94,605.68	4.75	□
110	6200	2016 - 2017	653,685.83	391,687.51	76,357.44	37,382.68	131,833.41	159,771.12	25,869.76	3.96	□
110	6300	2016 - 2017	1,004,642.27	604,024.57	72,000.00	21,980.02	191,935.52	315,089.25	13,528.45	1.35	□
110	6400	2016 - 2017	832,294.85	92,841.82	19,057.50	254.69	30,315.25	67,450.90	652,944.63	78.45	□
110	6500	2016 - 2017	223,035.85	33,302.55	0.00	0.00	41,735.26	95,735.43	93,997.87	42.14	□
110	7100	2016 - 2017	469,802.62	88,444.56	6,319.65	21,567.49	117,066.18	165,125.79	209,912.62	44.68	□
110	7200	2016 - 2017	695,620.46	199,632.49	33,486.43	18,382.81	149,617.09	245,235.17	217,266.37	31.23	□
110	7300	2016 - 2017	3,524,954.15	2,499,746.83	0.00	0.00	598,855.57	1,051,907.76	-26,700.44	0.00	□
110	7400	2016 - 2017	208,002.76	54,686.03	0.00	0.00	14,067.69	27,342.99	125,973.74	60.56	□
110	7500	2016 - 2017	526,923.79	256,817.88	12,563.83	731.11	74,021.32	154,813.81	102,728.27	19.50	□
110	7600	2016 - 2017	27,381.56	0.00	0.00	-434.84	-434.84	2,435.96	24,945.60	91.10	□
110	7700	2016 - 2017	399,691.50	194,408.08	13,097.49	5,495.00	67,886.94	127,673.25	64,512.68	16.14	□
110	7790	2016 - 2017	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00	100.00	□
110	7800	2016 - 2017	2,950,772.85	1,229,496.51	99,997.53	22,107.80	517,007.00	726,850.20	894,428.61	30.31	□
110	7900	2016 - 2017	3,948,647.99	1,334,179.46	457,915.34	201,258.28	1,321,153.18	1,992,754.27	163,798.92	4.15	□
110	8100	2016 - 2017	1,280,484.28	490,999.38	160,115.32	23,866.99	217,584.20	350,532.22	278,837.36	21.78	□
110	8200	2016 - 2017	1,643,961.80	307,280.02	208,949.17	33,772.14	371,516.48	531,290.99	596,441.62	36.28	□
110	9100	2016 - 2017	1,863.40	0.00	0.00	0.00	53,397.20	74,913.11	-73,049.71	0.00	□
340	7400	2016 - 2017	257,492.05	0.00	51,760.54	14,100.32	18,351.83	18,351.83	187,379.68	72.77	□
340	8100	2016 - 2017	5,560.95	0.00	5,560.95	0.00	0.00	0.00	0.00	0.00	□
340	9700	2016 - 2017	0.00	0.00	0.00	0.00	54,602.00	54,602.00	-54,602.00	0.00	□
379	7400	2016 - 2017	23,939.63	0.00	7,705.28	0.00	15,654.17	15,654.17	580.18	2.42	□
379	7900	2016 - 2017	115,856.84	0.00	7,940.93	128.40	1,973.04	1,973.04	105,942.87	91.44	□
379	8100	2016 - 2017	26,721.25	0.00	6,518.07	3,317.86	23,509.04	24,078.04	-3,874.86	0.00	□
410	5500	2016 - 2017	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00	100.00	□

Fund	Function	Year	Budgeted	Committed	Encumbered	Expended MTD	Expended QTD	Expended YTD	Balance	Percent	
410	7600	2016 - 2017	5,502,581.55	1,186,835.72	1,369,175.70	117,330.33	1,085,282.39	1,368,590.41	1,577,979.72	28.68	□
410	7900	2016 - 2017	3,889.80	0.00	2,895.20	0.00	994.60	994.60	0.00	0.00	□
420	5100	2016 - 2017	62,350.61	75,586.66	318,736.94	21,896.68	143,436.65	236,210.70	-568,183.69	0.00	□
420	5200	2016 - 2017	916,072.51	419,750.76	130,020.00	28,127.89	163,667.39	199,403.39	166,898.36	18.22	□
420	5300	2016 - 2017	62,615.35	0.00	8,221.28	12,640.31	26,877.76	26,877.76	27,516.31	43.94	□
420	5500	2016 - 2017	772,270.64	883,174.63	16,517.04	84,270.37	334,505.43	418,848.82	-546,269.85	0.00	□
420	5900	2016 - 2017	98,110.04	0.00	98,615.33	6,619.13	142,138.54	298,821.15	-299,326.44	0.00	□
420	6100	2016 - 2017	636,290.49	535,402.34	125,212.92	31,915.08	162,016.82	233,031.64	-257,356.41	0.00	□
420	6150	2016 - 2017	37,013.83	24,970.04	0.00	0.00	6,321.62	13,798.08	-1,754.29	0.00	□
420	6200	2016 - 2017	1,549.25	0.00	0.00	0.00	4,008.06	4,395.84	-2,846.59	0.00	□
420	6300	2016 - 2017	253,028.52	506,902.52	39,311.67	19,721.51	234,555.32	382,794.84	-675,980.51	0.00	□
420	6400	2016 - 2017	-64,527.01	286,542.62	69,854.88	32,390.22	279,414.99	416,661.16	-837,585.67	0.00	□
420	6500	2016 - 2017	0.00	0.00	33,175.00	3,775.00	14,150.00	18,575.00	-51,750.00	0.00	□
420	7200	2016 - 2017	-2,991.63	24,578.46	182.63	0.00	6,484.08	9,550.99	-37,303.71	0.00	□
420	7300	2016 - 2017	34,043.27	23,572.24	0.00	0.00	5,963.95	11,603.35	-1,132.32	0.00	□
420	7400	2016 - 2017	19,808.00	0.00	0.00	210.00	13,228.00	13,438.00	6,370.00	32.16	□
420	7500	2016 - 2017	605.75	0.00	0.00	0.00	0.00	605.75	0.00	0.00	□
420	7600	2016 - 2017	0.00	12,403.99	0.00	0.00	2,760.49	4,198.54	-16,602.53	0.00	□
420	7700	2016 - 2017	-42,950.93	80,911.38	0.00	0.00	25,914.11	46,262.62	-170,124.93	0.00	□
420	7800	2016 - 2017	-67,102.43	35,961.11	0.00	0.00	111,373.55	243,431.33	-346,494.87	0.00	□
420	7900	2016 - 2017	18,203.20	831.88	16,503.00	1,057.30	14,247.33	24,823.35	-23,955.03	0.00	□
420	8100	2016 - 2017	6,048.32	0.00	0.00	0.00	4,058.00	4,841.61	1,206.71	19.95	□
420	9100	2016 - 2017	0.00	42,231.96	0.00	0.00	9,456.86	13,983.02	-56,214.98	0.00	□
		<b>Page Totals</b>	<b>45,567,272.20</b>	<b>22,435,614.38</b>	<b>1,791,832.96</b>	<b>2,247,210.99</b>	<b>10,045,210.40</b>	<b>13,143,930.25</b>	<b>8,195,894.61</b>	<b>17.99</b>	<b>□</b>
		<b>Grand Totals</b>	<b>53,815,181.33</b>	<b>26,575,270.69</b>	<b>4,020,254.55</b>	<b>2,607,164.81</b>	<b>12,836,066.34</b>	<b>17,135,672.20</b>	<b>6,083,983.89</b>	<b>11.31</b>	<b>□</b>