



# **The School District of Osceola County, Florida**

## **Charter School Financial Reporting Requirement Guide**

Business and Fiscal Services  
817 Bill Beck Boulevard  
Kissimmee, FL 34744  
407-870-4823 – Telephone  
407-518-2906 – Fax  
[www.osceola.k12.fl.us](http://www.osceola.k12.fl.us)

The School District of Osceola County has a link on its website for Charter School financial reporting requirements:

[http://www.osceolaschools.net/departments/business\\_fiscal\\_services/charter\\_schools/reporting\\_requirements\\_charter/](http://www.osceolaschools.net/departments/business_fiscal_services/charter_schools/reporting_requirements_charter/)

This page contains a reporting requirements guide, monthly reports, annual reports, and the applicable due dates. Click on the red links to access the report and templates:

The screenshot shows the website for the School District of Osceola County, Florida. The page is titled "Reporting Requirements" and is part of the "Charter Schools" section. The left sidebar contains a "Finance Department" contact block and a list of links: "Capital Outlay Payments", "FEER Payments", "Helpful Links", and "Reporting Requirements". The main content area features a "Reporting Requirements" header, followed by "Charter School Reporting Requirements Guide" (highlighted with a red arrow), and "Monthly - Due the 20th of the Following Month". Below this, there is a table of reports and their due dates, with the "Annual" section highlighted by a red arrow.

Finance Department  
817 Bill Beck Blvd., Kissimmee, FL 34744  
Phone / Fax:

Capital Outlay Payments  
FEER Payments  
Helpful Links  
Reporting Requirements

School District of Osceola County • Departments • Business & Fiscal Services • Charter Schools • Reporting Requirements

### Reporting Requirements

[Charter School Reporting Requirements Guide](#)

**Monthly - Due the 20th of the Following Month**

Balance Sheet - Governmental Funds  
Statement of Revenue, Expenditures, and Change in Fund Balance (Budget vs. Actual)  
[See: Templates](#)

**Annual**

Report	Due Date
June Financial Report	July 20th
Unaudited Financial Statement	August 20th
Program Cost Report	September 1st
Audited Financial Statement	September 20th
Real and Personal Property Report	September 20th
State Capital Program Report	September 20th
Final Budget	October 31st
Accountability Report	November 1st
School Reunification Plan	February 1st
Tentative Budget	May 20th

**Monthly  
Financial Reports**

**Due Date:**

**20<sup>th</sup> of the next month**

**(School Name) with MSID Number (\_\_\_\_\_)**  
 \_\_\_\_\_  
 County, Florida  
**Balance Sheet (Unaudited)**  
(DATE)

	<u>Accounts</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service</u>	<u>Capital Outlay</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>						
Cash and cash equivalents	1110	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	1160					-
Grant receivables	1130					-
Other current assets	12XX					-
Deposits	1210					-
Due from other funds	1140					-
Other long-term assets	1400					-
Total Assets		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCE</b>						
Liabilities						
Accounts payable	2120	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330					-
Deferred revenue	2410					-
Notes/bonds payable	2180, 2250, 2310, 2320					-
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX					-
Total Liabilities		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance						
Nonspendable	2710					-
Restricted	2720					-
Committed	2730					-
Assigned	2740					-
Unassigned	2750					-
<b>Total Fund Balance</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(School Name) with MSID Number (\_\_\_\_\_) \_\_\_\_\_  
 \_\_\_\_\_ County, Florida  
 Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)  
 For Month or Quarter Ended and For the Year Ending \_\_\_\_\_

	FTE Projected FTE Actual	% Percent of Projected								
		General Fund				Special Revenue				
		Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
<b>Revenues</b>										
FEDERAL SOURCES										
Federal direct		3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal through state and local		3200								
STATE SOURCES										
FEFP		3310								
Capital outlay		3397								
Class size reduction		3355								
School recognition		3361								
Other state revenue		33XX								
LOCAL SOURCES										
Interest		3430								
Local capital improvement tax		3413								
Other local revenue		34XX								
<b>Total Revenues</b>			-	-	-		-	-	-	
<b>Expenditures</b>										
Current Expenditures										
Instruction		5000								
Instructional support services		6000								
Board		7100								
School administration		7300								
Facilities and acquisition		7400								
Fiscal services		7500								
Food services		7600								
Central services		7700								
Pupil transportation services		7800								
Operation of plant		7900								
Maintenance of plant		8100								
Administrative technology services		8200								
Community services		9100								
Debt service		9200								
<b>Total Expenditures</b>			-	-	-		-	-	-	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>			-	-	-		-	-	-	
<b>Other Financing Sources (Uses)</b>										
Transfers in		3600								
Transfers out		9700								
<b>Total Other Financing Sources (Uses)</b>			-	-	-		-	-	-	
<b>Net Change in Fund Balances</b>										
Fund balances, beginning										
Adjustments to beginning fund balance										
<b>Fund Balances, Beginning as Restated</b>			-	-	-		-	-	-	
<b>Fund Balances, Ending</b>			\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%

Debt Service
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Capital Outlay
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Total Governmental Funds
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Month/ Quarter			% of YTD
Actual	YTD Actual	Annual Budget	Actual to Annual Budget

Month/ Quarter			% of YTD
Actual	YTD Actual	Annual Budget	Actual to Annual Budget

Month/ Quarter			% of YTD
Actual	YTD Actual	Annual Budget	Actual to Annual Budget

\$	-	\$	-	\$	-	%
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\$	-	\$	-	\$	-	%
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\$	-	\$	-	\$	-	%
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\$	-	\$	-	\$	-	%
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\$	-	\$	-	\$	-	%
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\$	-	\$	-	\$	-	%
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# **Annual Reporting Requirements Checklist**

**Charter School Annual Monitoring Report**  
**Charter School Name**  
**For Fiscal Year ending June 30, 2016**

	DUE DATE	YES	NO	DATE RECEIVED	EXPLANATION
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**Annual Compliance**

- 1 Did the school submit its unaudited financial statements by August 20?
  - a Has the school reported all of its revenues, i.e. categoricals and FEFP payments from the district?
  - b Is the school's ending unreserved fund balance at least 3% of its operational revenues?
  - c Does ending fund balance on the balance sheet match ending fund balance on the SRE?
  
- 2 Did the school submit its program cost report by September 1?
  - a Does the program FTE agree with the district's final payment?
  - b Do expenditures agree with the school's financial statements:
    - i In total?
    - ii By function?
  
- 3 Did the school submit its report of categorical program revenues and expenditures no later than September 20?
  - a Do revenues and expenditures agree with the district's records?
  - b Do revenues and expenditures agree with the school's financial statements?
  
- 4 Did the school submit a list of all real and personal property that was purchased with public and/or private funds by Sept. 20?
  - a Does it contain:
    - i A unique identifier or property identification number?
    - ii A description of the property?
    - iii An acquisition date?
    - iv An acquisition cost?
    - v Accumulated depreciation?
  - b Does it agree with the school's audit report?
  
- 5 Did the school submit its audited financial statements (s. 218.39) no later than September 20?
  - a Is the school in a state of financial emergency as defined in §218.503, Florida Statutes, or in a deficient financial position?
    - i If yes, did the school notify the School Board within 7 calendar days after this determination?
    - ii If yes, did the school provide a written, detailed financial recovery plan within 30 days of the notice in Section 4.a.i.?
  - b Has the school corrected any audit findings that relate to the violation of laws, rules, regulations, and contractual provisions?
 

If not, does the school's corrective action plan appear reasonable?
  - c Are there any material discrepancies (5% or greater) between the school's unaudited financial reports and its audited statements?
 

If yes, please explain and note remedy.
  - d Is the school reporting negative net assets?
 

If yes, please explain and note remedy.
  - e Has the school entered into any financing agreements?
 

If yes, please explain.

(Note: Charter prohibits borrowing funds to finance current operations except for certain short-term borrowings.)
  - f If applicable, did the school use its grant funds appropriately?
 

If not, please explain and note remedy.
  - g Has the school complied with its insurance requirements? Refer to Section IV.D.
    - i Certificate of insurance with the School Board name as an additional insured
    - ii Did the school maintain its commercial general liability insurance?
 

\$1 million per occurrence?

\$2 million annual aggregate
    - iii Did the school maintain its automobile liability insurance?



\$1 million per person/\$1 million per accident for bodily injury

\$1 million per accident for property damage

\$1 million combined single limit each accident

- iv Did the school maintain its workers' compensation (WCP)/employers' liability insurance?

No maximum limit on the amount of coverage for liability insured under Part One of the standard WCP

\$500,000 minimum coverage for liability insured under Part Two of the standard WCP

\$500,000 disease-policy limits

\$500,000 disease-each employee

- v Did the school maintain its school leader's errors and omissions insurance?

\$25,000 maximum deductible per claim

\$1 million per claim

\$2 million annual aggregate

- vi Did the school maintain its property insurance?

\$25,000 maximum deductible per claim for all perils except wind and hail

5%/\$25,000 minimum for wind and hail

- vii Did the school maintain its commercial crime insurance?

Employee dishonesty: \$100,000 minimum per loss limit; \$10,000 maximum deductible per loss

- 6 If applicable, did the management company submit its audited financial statements by October 20?

Not required if all fees, costs and expenses of the school are paid from school accounts.

- 7 Did the school submit an official budget by October 31?

- a Are estimated revenues aligned with the district's projections?

- b Is the budget balanced?

- c Is the school's ending unreserved fund balance at least 3% of its operational revenues?

- 8 Did the school submit a tentative budget by May 30?

- a Are estimated revenues aligned with the district's projections?

- b Is the budget balanced?

- c Is the school's ending unreserved fund balance at least 3% of its operational revenues?

- 9 If applicable, did the management company submit a statement of its continued operation of a charter school in Florida and outside of the boundaries of Osceola County by June 30?

# **Unaudited Financial Statements**

**Due Date:**

**August 20<sup>th</sup>**

# The School District of Osceola County

## Component Unit Annual Financial Report

For the Fiscal Year Ended  
June 30, 2016

**Charter Holder:**

Charter School Name

**Auditors:**

Audit Firm Name

DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY  
ENTRY FORM  
STATEMENT OF NET POSITION  
June 30, 2016

ASSETS	Account Number	Charter School Name
<i>Current Assets</i>		
Cash and Cash Equivalents	1110	
Investments	1160	
Taxes Receivable, Net	1120	
Accounts Receivable, Net	1130	
Interest Receivable on Investments	1170	
Due from Reinsurer	1180	
Deposits Receivable	1210	
Due From Other Agencies	1220	
Internal Balances		
Inventory	1150	
Prepaid Items	1230	
Total Current Assets		0.00
<i>Noncurrent Assets:</i>		
Cash with Fiscal/Service Agents	1114	
Other Post-Employment Benefits Asset	1410	
Section 1011.13, F.S. Loan Proceeds	1420	
Prepaid Insurance Costs	1430	
Investments	1460	
Total Noncurrent Assets		0.00
<i>Capital Assets:</i>		
Land	1310	
Land Improvements - Nondepreciable	1315	
Construction in Progress	1360	
Improvements Other Than Buildings	1320	
Less Accumulated Depreciation	1329	
Buildings and Fixed Equipment	1330	
Less Accumulated Depreciation	1339	
Furniture, Fixtures and Equipment	1340	
Less Accumulated Depreciation	1349	
Motor Vehicles	1350	
Less Accumulated Depreciation	1359	
Property Under Capital Lease	1370	
Less Accumulated Depreciation	1379	
Audiovisual Materials	1381	
Less Accumulated Depreciation	1388	
Computer Software	1382	
Less Accumulated Amortization	1389	
Other Capital Assets, Net of Depreciation		0.00
Total Capital Assets		0.00
<b>Total Assets</b>		<b>0.00</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	
Net Carrying Amount of Debt Refunding	1920	
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>
<b>LIABILITIES</b>		
<i>Current Liabilities:</i>		
Accrued Salaries and Benefits	2110	
Payroll Deductions and Withholdings	2170	
Accounts Payable	2120	
Cash Overdraft	2125	
Judgments Payable	2130	
Construction Contracts Payable	2140	
Construction Contracts Payable - Retained Percentage	2150	
Sales Tax Payable	2260	
Due to Fiscal Agent	2240	
Accrued Interest Payable	2210	
Deposits Payable	2220	
Due to Other Agencies	2230	
Current Notes Payable	2250	
Advanced Revenues	2410	
Estimated Unpaid Claims - Self-Insurance Program	2271	
Estimated Liability for Claims Adjustment	2272	
Estimated Liability for Arbitrage Rebate	2280	
Total Current Liabilities		0.00
<i>Long-Term Liabilities</i>		
<i>Portion Due Within One Year:</i>		
Notes Payable	2310	
Obligations Under Capital Leases	2315	
Bonds Payable	2320	
Liability for Compensated Absences	2330	
Lease-Purchase Agreements Payable	2340	
Estimated Liability for Long-Term Claims	2350	
Other Post-Employment Benefits Liability	2360	
Estimated PECO Advance Payable	2370	
Other Long-Term Liabilities	2380	
Derivative Instrument	2390	
Estimated Liability for Arbitrage Rebate	2280	
Due Within One Year		0.00
<i>Portion Due After One Year:</i>		
Notes Payable	2310	
Obligations Under Capital Leases	2315	
Bonds Payable	2320	
Liability for Compensated Absences	2330	
Lease-Purchase Agreements Payable	2340	
Estimated Liability for Long-Term Claims	2350	
Other Post-Employment Benefits Liability	2360	
Estimated PECO Advance Payable	2370	
Other Long-Term Liabilities	2380	
Derivative Instrument	2390	
Estimated Liability for Arbitrage Rebate	2280	
Due in More than One Year		0.00
Total Long-Term Liabilities		0.00
<b>Total Liabilities</b>		<b>0.00</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	
Deficit Net Carrying Amount of Debt Refunding	2620	
Deferred Revenue	2630	
<b>Total Deferred Inflows of Resources</b>		<b>0.00</b>
<b>NET POSITION</b>		
Net Investment in Capital Assets	2770	
<i>Restricted For:</i>		
Debt Service	2780	
Capital Projects	2780	
Other Purposes	2780	
Unrestricted	2790	
<b>Total Net Position</b>		<b>0.00</b>



DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY  
 BALANCE SHEET  
 GOVERNMENTAL FUNDS  
 June 30, 2016

	Charter School Name					
	Account Number	General Fund	Special Revenue	Debt Service	Capital Outlay	Total Governmental Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>ASSETS</b>						
Cash and Cash Equivalents	1110					0.00
Investments	1160					0.00
Taxes Receivable, Net	1120					0.00
Accounts Receivable, Net	1130					0.00
Interest Receivable on Investments	1170					0.00
Due From Reinsurer	1180					0.00
Deposits Receivable	1210					0.00
<i>Due From Other Funds:</i>						
Budgetary Funds	1141					0.00
Internal Funds	1142					0.00
Due From Other Agencies	1220					0.00
Inventory	1150					0.00
Prepaid Items	1230					0.00
<i>Restricted Assets</i>						
Cash with Fiscal/Service Agents	1114					0.00
<b>Total Assets</b>		0.00	0.00	0.00	0.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910					0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accrued Salaries and Benefits	2110					0.00
Payroll Deductions and Withholdings	2170					0.00
Accounts Payable	2120					0.00
Cash Overdraft	2125					0.00
Judgments Payable	2130					0.00
Construction Contracts Payable	2140					0.00
Construction Contracts Payable - Retained Percentage	2150					0.00
Sales Tax Payable	2260					0.00
Matured Bonds Payable	2180					0.00
Matured Interest Payable	2190					0.00
Due to Fiscal Agent	2240					0.00
Accrued Interest Payable	2210					0.00
Deposits Payable	2220					0.00
Due to Other Agencies	2230					0.00
Current Notes Payable	2250					0.00
<i>Due to Other Funds:</i>						
Budgetary Funds	2161					0.00
Internal Funds	2162					0.00
<i>Advanced Revenues:</i>						
Unearned Revenue	2410					0.00
Unavailable Revenue	2410					0.00
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Accumulated Increase in Fair Value of Hedging Derivatives	2610					0.00
Deferred Revenue	2630					0.00
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00	0.00
<b>FUND BALANCES</b>						
<i>Nonspendable:</i>						
Inventory	2711					0.00
Prepaid Amounts	2712					0.00
Permanent Fund Principal	2713					0.00
Other Not in Spendable Form	2719					0.00
<i>Total Nonspendable Fund Balance</i>	2710	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>						
Economic Stabilization	2721					0.00
Federal Required Carryover Programs	2722					0.00
State Required Carryover Programs	2723					0.00
Local Sales Tax and Other Tax Lev	2724					0.00
Debt Service	2725					0.00
Capital Projects	2726					0.00
Restricted for Grants and Programs	2729					0.00
Restricted for Food Service	2729					0.00
<i>Total Restricted Fund Balance</i>	2720	0.00	0.00	0.00	0.00	0.00
<i>Committed to:</i>						
Economic Stabilization	2731					0.00
Contractual Agreements	2732					0.00
Committed for	2739					0.00
Committed for	2739					0.00
<i>Total Committed Fund Balance</i>	2730	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>						
Special Revenue	2741					0.00
Debt Service	2742					0.00
Capital Projects	2743					0.00
Permanent Fund	2744					0.00
Assigned for Carryover Appropriations	2749					0.00
Assigned for Projected Operating Deficit	2749					0.00
<i>Total Assigned Fund Balance</i>	2740	0.00	0.00	0.00	0.00	0.00
<i>Total Unassigned Fund Balance</i>	2750					0.00
<b>Total Fund Balances</b>	2700	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		0.00	0.00	0.00	0.00	0.00

**DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION  
For the Fiscal Year Ended June 30, 2016**

<b>Charter School Name</b>	
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<b>Total Fund Balances - Governmental Funds</b>	0.00
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Amounts reported for *governmental activities* in the statement of net position are different because:

<b>Total Net Position - Governmental Activities</b>	<u>0.00</u>
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DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2016

	Charter School Name					
	Account Number	General Fund	Special Revenue Fund	Debt Service	Capital Outlay	Total Governmental Funds
<b>REVENUES</b>						
Federal Direct	3100					0.00
Federal Through State and Local	3200					0.00
State Sources	3300					0.00
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423					0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423					0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423					0.00
Local Sales Taxes	3418, 3419					0.00
Charges for Service - Food Service	345X					0.00
Impact Fees	3496					0.00
Other Local Revenue						0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>						
<i>Current:</i>						
Instruction	5000					0.00
Student Personnel Services	6100					0.00
Instructional Media Services	6200					0.00
Instruction and Curriculum Development Services	6300					0.00
Instructional Staff Training Services	6400					0.00
Instructional-Related Technology	6500					0.00
Board	7100					0.00
General Administration	7200					0.00
School Administration	7300					0.00
Facilities Acquisition and Construction	7410					0.00
Fiscal Services	7500					0.00
Food Services	7600					0.00
Central Services	7700					0.00
Student Transportation Services	7800					0.00
Operation of Plant	7900					0.00
Maintenance of Plant	8100					0.00
Administrative Technology Services	8200					0.00
Community Services	9100					0.00
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710					0.00
Interest	720					0.00
Dues and Fees	730					0.00
Miscellaneous	790					0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420					0.00
Other Capital Outlay	9300					0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>						
Issuance of Bonds	3710					0.00
Premium on Sale of Bonds	3791					0.00
Discount on Sale of Bonds	891					0.00
Proceeds of Lease-Purchase Agreements	3750					0.00
Premium on Lease-Purchase Agreements	3793					0.00
Discount on Lease-Purchase Agreements	893					0.00
Loans	3720					0.00
Sale of Capital Assets	3730					0.00
Loss Recoveries	3740					0.00
Proceeds of Forward Supply Contract	3760					0.00
Proceeds from Special Facility Construction Account	3770					0.00
Face Value of Refunding Bonds	3715					0.00
Premium on Refunding Bonds	3792					0.00
Discount on Refunding Bonds	892					0.00
Refunding Lease-Purchase Agreements	3755					0.00
Premium on Refunding Lease-Purchase Agreements	3794					0.00
Discount on Refunding Lease-Purchase Agreements	894					0.00
Payments to Refunding Escrow Agent (Function 9299)	760					0.00
Transfers In	3600					0.00
Transfers Out	9700					0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>						0.00
<b>EXTRAORDINARY ITEMS</b>						0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00	0.00
Fund Balance, July 1, 2013	2800					0.00
Adjustment to Fund Balances	2891					0.00
Fund Balance, June 30, 2014	2700	0.00	0.00	0.00	0.00	0.00



**DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
For the Fiscal Year Ended June 30, 2016**

<b>Charter School Name</b>	
----------------------------	--

<b>Net Change in Fund Balances - Governmental Funds</b>	0.00
---	------

Amounts reported for *governmental activities* in the statement of activities are different because:

<b>Change in Net Position of Governmental Activities</b>	<hr/> <u><u>0.00</u></u>
--	--------------------------

**DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY**  
**ENTRY FORM**  
**SUMMARY OF CHANGES IN CAPITAL ASSETS**  
**For the Fiscal Year Ended June 30, 2016**

<b>Charter School Name</b>
----------------------------

	Balance 7/1/2014	Additions	Deletions	Balance 6/30/2015
--	---------------------	-----------	-----------	----------------------

**Capital Assets Not Being Depreciated:**

Land	\$ -	\$ -	\$ -	\$ -
Land Improvements - Nondepreciable	-	-	-	-
Construction in Progress	-	-	-	-
<b><i>Total Capital Assets Not Being Depreciated</i></b>	-	-	-	-

**Capital Assets Being Depreciated:**

Improvements Other Than Buildings	-	-	-	-
Buildings and Fixed Equipment	-	-	-	-
Furniture, Fixtures, and Equipment	-	-	-	-
Motor Vehicles	-	-	-	-
Property Under Capital Lease	-	-	-	-
Audio Visual Materials	-	-	-	-
Computer Software	-	-	-	-
<b><i>Total Capital Assets Being Depreciated</i></b>	-	-	-	-

**Less Accumulated Depreciation for:**

Improvements Other Than Buildings	-	-	-	-
Buildings and Fixed Equipment	-	-	-	-
Furniture, Fixtures, and Equipment	-	-	-	-
Motor Vehicles	-	-	-	-
Property Under Capital Lease	-	-	-	-
Audio Visual Materials	-	-	-	-
Computer Software	-	-	-	-
<b><i>Total Accumulated Depreciation</i></b>	-	-	-	-
<b><i>Total Capital Assets Being Depreciated, Net</i></b>	-	-	-	-
<b>Total Capital Assets, Net</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY**  
**ENTRY FORM**  
**SUMMARY OF CHANGES IN CAPITAL ASSETS**  
**For the Fiscal Year Ended June 30, 2016**

**Charter School Name**

Depreciation expense was charged to governmental functions as follows:

Instruction	\$ -	
School Administration	-	
Pupil Transportation Services	-	
Food Services	-	
Operation of Plant	-	
Maintenance of Plant	-	
Community Services	-	
Total Depreciation Expense	<u>\$ -</u>	Should equal column C32 on Summary of Chgs - CA

**DISTRICT SCHOOL BOARD OF OSCEOLA COUNTY**  
**ENTRY FORM**  
**SUMMARY OF CHANGES IN LONG-TERM LIABILITIES**  
**For the Fiscal Year Ended June 30, 2016**

**Charter School Name**

Description	Balance 7/1/2014	Additions	Deletions	Balance 6/30/2015	Due in One Year
Notes Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds Payable	-	-	-	-	-
Total	-	-	-	-	\$ -
Less unamortized bond discount	-	-	-	-	
Total long-term liabilities	\$ -	\$ -	\$ -	\$ -	

Annual requirements to amortize all debt outstanding as of June 30, 2015, are as follows:

Fiscal Year Ending June 30	Principal
2016	\$ -
2017	-
2018	-
2019	-
2020	-
2021-2025	-
2026-2031	-
2032-2036	-
2037-2041	-
Total	\$ -

# **Accountability Report**

**Due Date:**

**November 1<sup>st</sup>**

# Charter School Accountability Report

Florida Statutes, Section 1002.33(9)(l), requires the governing body of the charter schools to report its progress annually to its sponsor. This is done by submitting an annual accountability report that can be accessed through DOE's website.

The accountability report data is entered by the charter school, reviewed by the sponsor and submitted to DOE. The report contains data related to student enrollment, personnel, facilities, revenue and expenditures (audit report), student achievement data, school improvement/corrective action plan (if applicable), and district evaluation.

The screenshot shows the Florida Department of Education website. The header includes the DOE logo, the text "FLORIDA DEPARTMENT OF EDUCATION", and the URL "fldoe.org". Navigation links for "ACADEMICS", "SCHOOLS", "TEACHING", "ACCOUNTABILITY", "FINANCE", and "POLICY" are visible. A search bar is present with the text "What are you looking for?". The main content area is titled "Charter School Accountability Report" and includes a sidebar with "CHARTER SCHOOL REPORTS" and a list of links: "Announcements & Event Calendar", "Charter School FAQs", "Charter School Reference", "Charter School Reports", "Charter Schools Program Grant", "Directories", "Annual Conference", "Contact Us", "Parents", "Charter Schools", and "Authorizers". The main text explains that Section 1002.33(9)(l), F.S., requires the governing body of the charter school to report its progress annually to its sponsor. It also states that the 2012-13 Accountability Report is now available and lists three documents: "Memorandum 2012-13 Charter School (PDF, 84KB)", "2012-13 Annual Report Instruction (Charter) (PDF, 33KB)", and "2012-13 Annual Report Instruction (District) (PDF, 22KB)".

The screenshot shows the Florida Department of Education website's "School Choice Charter School Login" page. The header includes the DOE logo, the text "FLORIDA DEPARTMENT OF EDUCATION", and the URL "fldoe.org". A search bar is present with the text "Google Custom Search". The main content area is titled "School Choice Charter School Login" and includes a sidebar with "School Choice Home" and a list of links: "Contact Us", "Fast Facts", "Parent Resources", "Secured Login", "Parent Login", "Private School Login", "Charter School Login", "District McKay Contact Login", "District Charter School Contact Login", "VPSC Administrator Login", "SFO Login", "Private School Accrediting Agency Login", and "Administrator Login". The main text explains that this page is for Charter School Administrators and that as an administrator logged into this section, they can fulfill the charter school responsibilities online. It also states that the administrator should select their district and enter the school code and password they received from the Department of Education. The login form includes a "District" dropdown menu, a "4 Digit School Code" input field, and a "Password" input field. A "LOGIN" button is located below the input fields. A link for "FORGOT PASSWORD" is also visible. The footer includes links for "DOE Home", "Commissioner", "Board of Education", "Contact Us", "DOE Policies", and "Open Government". It also includes a note about public records and a contact information footer.

**Tentative Budget**

**Due Date:**

**May 30<sup>th</sup>**

(School Name) with MSID Number (\_\_\_\_)  
 Osceola County, Florida  
 Tentative Budget  
 For Fiscal Year Ending \_\_\_\_\_

FTE Projected FTE Actual	% Percent of Projected												FY 2015-16 Budget				
	General Fund				Special Revenue				Debt Service								
	Account Number	FY 2015-16 Budget	FY 2016-17 Tentative Budget	Difference	%	FY 2015-16 Budget	FY 2016-17 Tentative Budget	Difference	%	FY 2015-16 Budget	FY 2016-17 Tentative Budget	Difference		%			
<b>Revenues</b>																	
FEDERAL SOURCES																	
Federal direct	3100		\$ -	%			\$ -	%		\$ -	%						
Federal through state and local	3200		-	%			-	%		-	%						
STATE SOURCES																	
FEFP	3310		-	%			-	%		-	%						
Capital outlay	3397		-	%			-	%		-	%						
Class size reduction	3355		-	%			-	%		-	%						
School recognition	3361		-	%			-	%		-	%						
Other state revenue	33XX		-	%			-	%		-	%						
LOCAL SOURCES																	
Interest	3430		-	%			-	%		-	%						
Local capital improvement tax	3413		-	%			-	%		-	%						
Other local revenue	34XX		-	%			-	%		-	%						
<b>Total Revenues</b>		-	-	-	%		-	-	-	%		-	-	%			
<b>Expenditures</b>																	
Current Expenditures																	
Instruction	5000		-	%			-	%		-	%						
Instructional support services	6000		-	%			-	%		-	%						
Board	7100		-	%			-	%		-	%						
School administration	7300		-	%			-	%		-	%						
Facilities and acquisition	7400		-	%			-	%		-	%						
Fiscal services	7500		-	%			-	%		-	%						
Food services	7600		-	%			-	%		-	%						
Central services	7700		-	%			-	%		-	%						
Pupil transportation services	7800		-	%			-	%		-	%						
Operation of plant	7900		-	%			-	%		-	%						
Maintenance of plant	8100		-	%			-	%		-	%						
Administrative technology services	8200		-	%			-	%		-	%						
Community services	9100		-	%			-	%		-	%						
Debt service	9200		-	%			-	%		-	%						
<b>Total Expenditures</b>		-	-	-	%		-	-	-	%		-	-	%			
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		-	-	-	%		-	-	-	%		-	-	%			
<b>Other Financing Sources (Uses)</b>																	
Transfers in	3600		-	%			-	%		-	%						
Transfers out	9700		-	%			-	%		-	%						
<b>Total Other Financing Sources (Uses)</b>		-	-	-	%		-	-	-	%		-	-	%			
<b>Net Change in Fund Balances</b>																	
Fund balances, beginning		-	-	-	%		-	-	-	%		-	-	%			
Adjustments to beginning fund balance		-	-	-	%		-	-	-	%		-	-	%			
<b>Fund Balances, Beginning as Restated</b>		-	-	-	%		-	-	-	%		-	-	%			
<b>Fund Balances, Ending</b>		\$ -	\$ -	\$ -	%		\$ -	\$ -	\$ -	%		\$ -	\$ -	\$ -	%		
Recommended Fund Balance		-	-	-	%		-	-	-	%		-	-	-	%		
Fund Balance Deficiency		-	-	-	%		-	-	-	%		-	-	-	%		



FTE Projected  
FTE Actual

	Account Number	Capital Outlay			Total Governmental Funds			
		FY 2016-17 Tentative Budget	Difference	%	FY 2015-16 Budget	FY 2016-17 Tentative Budget	Difference	%
<b>Revenues</b>								
FEDERAL SOURCES								
Federal direct	3100		\$ -	%	\$ -	\$ -	\$ -	%
Federal through state and local	3200		-	%	-	-	-	%
STATE SOURCES								
FEFP	3310		-	%	-	-	-	%
Capital outlay	3397		-	%	-	-	-	%
Class size reduction	3355		-	%	-	-	-	%
School recognition	3361		-	%	-	-	-	%
Other state revenue	33XX		-	%	-	-	-	%
LOCAL SOURCES								
Interest	3430		-	%	-	-	-	%
Local capital improvement tax	3413		-	%	-	-	-	%
Other local revenue	34XX		-	%	-	-	-	%
<b>Total Revenues</b>			-	%	-	-	-	%
<b>Expenditures</b>								
Current Expenditures								
Instruction	5000		-	%	-	-	-	%
Instructional support services	6000		-	%	-	-	-	%
Board	7100		-	%	-	-	-	%
School administration	7300		-	%	-	-	-	%
Facilities and acquisition	7400		-	%	-	-	-	%
Fiscal services	7500		-	%	-	-	-	%
Food services	7600		-	%	-	-	-	%
Central services	7700		-	%	-	-	-	%
Pupil transportation services	7800		-	%	-	-	-	%
Operation of plant	7900		-	%	-	-	-	%
Maintenance of plant	8100		-	%	-	-	-	%
Administrative technology services	8200		-	%	-	-	-	%
Community services	9100		-	%	-	-	-	%
Debt service	9200		-	%	-	-	-	%
<b>Total Expenditures</b>			-	%	-	-	-	%
<b>Excess (Deficiency) of Revenues Over Expenditures</b>			-	%	-	-	-	%
<b>Other Financing Sources (Uses)</b>								
Transfers in	3600		-	%	-	-	-	%
Transfers out	9700		-	%	-	-	-	%
<b>Total Other Financing Sources (Uses)</b>			-	%	-	-	-	%
<b>Net Change in Fund Balances</b>								
Fund balances, beginning			-	%	-	-	-	%
Adjustments to beginning fund balance			-	%	-	-	-	%
<b>Fund Balances, Beginning as Restated</b>			-	%	-	-	-	%
<b>Fund Balances, Ending</b>			\$ -	%	\$ -	\$ -	\$ -	%
Recommended Fund Balance			-		-	-	-	
Fund Balance Deficiency			-		-	-	-	

**Final Budget**

**Due Date:**

**October 31<sup>st</sup>**

**(School Name) with MSID Number (\_\_\_\_)**  
**Osceola County, Florida**  
**Final Budget**  
**For Fiscal Year Ending \_\_\_\_\_**

FTE Projected FTE Actual	% Percent of Projected												
	General Fund				Special Revenue				Debt Service				FY 2015-16 Actuals
Account Number	FY 2015-16 Actuals	FY 2016-17 Final Budget	Difference	%	FY 2015-16 Actuals	FY 2016-17 Final Budget	Difference	%	FY 2015-16 Actuals	FY 2016-17 Final Budget	Difference	%	FY 2015-16 Actuals
<b>Revenues</b>													
FEDERAL SOURCES													
Federal direct	3100		\$ -	%			\$ -	%			\$ -	%	
Federal through state and local	3200		-	%			-	%			-	%	
STATE SOURCES													
FEFP	3310		-	%			-	%			-	%	
Capital outlay	3397		-	%			-	%			-	%	
Class size reduction	3355		-	%			-	%			-	%	
School recognition	3361		-	%			-	%			-	%	
Other state revenue	33XX		-	%			-	%			-	%	
LOCAL SOURCES													
Interest	3430		-	%			-	%			-	%	
Local capital improvement tax	3413		-	%			-	%			-	%	
Other local revenue	34XX		-	%			-	%			-	%	
<b>Total Revenues</b>	-	-	-	%	-	-	-	%	-	-	-	%	-
<b>Expenditures</b>													
Current Expenditures													
Instruction	5000		-	%			-	%			-	%	
Instructional support services	6000		-	%			-	%			-	%	
Board	7100		-	%			-	%			-	%	
School administration	7300		-	%			-	%			-	%	
Facilities and acquisition	7400		-	%			-	%			-	%	
Fiscal services	7500		-	%			-	%			-	%	
Food services	7600		-	%			-	%			-	%	
Central services	7700		-	%			-	%			-	%	
Pupil transportation services	7800		-	%			-	%			-	%	
Operation of plant	7900		-	%			-	%			-	%	
Maintenance of plant	8100		-	%			-	%			-	%	
Administrative technology services	8200		-	%			-	%			-	%	
Community services	9100		-	%			-	%			-	%	
Debt service	9200		-	%			-	%			-	%	
<b>Total Expenditures</b>	-	-	-	%	-	-	-	%	-	-	-	%	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	-	-	%	-	-	-	%	-	-	-	%	-
<b>Other Financing Sources (Uses)</b>													
Transfers in	3600		-	%			-	%			-	%	
Transfers out	9700		-	%			-	%			-	%	
<b>Total Other Financing Sources (Uses)</b>	-	-	-	%	-	-	-	%	-	-	-	%	-
<b>Net Change in Fund Balances</b>													
Fund balances, beginning			-	%			-	%			-	%	
Adjustments to beginning fund balance			-	%			-	%			-	%	
<b>Fund Balances, Beginning as Restated</b>	-	-	-	%	-	-	-	%	-	-	-	%	-
<b>Fund Balances, Ending</b>	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -
Recommended Fund Balance	-	-			-	-			-	-			-
Fund Balance Deficiency	-	-			-	-			-	-			-

FTE Projected  
FTE Actual

	Account Number	Capital Outlay			Total Governmental Funds			
		FY 2016-17 Final Budget	Difference	%	FY 2015-16 Actuals	FY 2016-17 Final Budget	Difference	%
<b>Revenues</b>								
FEDERAL SOURCES								
Federal direct	3100	\$ -	-	%	\$ -	\$ -	\$ -	%
Federal through state and local	3200	-	-	%	-	-	-	%
STATE SOURCES								
FEFP	3310	-	-	%	-	-	-	%
Capital outlay	3397	-	-	%	-	-	-	%
Class size reduction	3355	-	-	%	-	-	-	%
School recognition	3361	-	-	%	-	-	-	%
Other state revenue	33XX	-	-	%	-	-	-	%
LOCAL SOURCES								
Interest	3430	-	-	%	-	-	-	%
Local capital improvement tax	3413	-	-	%	-	-	-	%
Other local revenue	34XX	-	-	%	-	-	-	%
<b>Total Revenues</b>		-	-	%	-	-	-	%
<b>Expenditures</b>								
Current Expenditures								
Instruction	5000	-	-	%	-	-	-	%
Instructional support services	6000	-	-	%	-	-	-	%
Board	7100	-	-	%	-	-	-	%
School administration	7300	-	-	%	-	-	-	%
Facilities and acquisition	7400	-	-	%	-	-	-	%
Fiscal services	7500	-	-	%	-	-	-	%
Food services	7600	-	-	%	-	-	-	%
Central services	7700	-	-	%	-	-	-	%
Pupil transportation services	7800	-	-	%	-	-	-	%
Operation of plant	7900	-	-	%	-	-	-	%
Maintenance of plant	8100	-	-	%	-	-	-	%
Administrative technology services	8200	-	-	%	-	-	-	%
Community services	9100	-	-	%	-	-	-	%
Debt service	9200	-	-	%	-	-	-	%
<b>Total Expenditures</b>		-	-	%	-	-	-	%
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		-	-	%	-	-	-	%
<b>Other Financing Sources (Uses)</b>								
Transfers in	3600	-	-	%	-	-	-	%
Transfers out	9700	-	-	%	-	-	-	%
<b>Total Other Financing Sources (Uses)</b>		-	-	%	-	-	-	%
<b>Net Change in Fund Balances</b>								
Fund balances, beginning		-	-	%	-	-	-	%
Adjustments to beginning fund balance		-	-	%	-	-	-	%
<b>Fund Balances, Beginning as Restated</b>		-	-	%	-	-	-	%
<b>Fund Balances, Ending</b>		\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Recommended Fund Balance		-	-		-	-	-	
Fund Balance Deficiency		-	-		-	-	-	

# **Capital Outlay Plan**

**Due Date:**

**May 15<sup>th</sup>**

# Charter School Capital Outlay Plan

Charter Schools may be eligible to receive funding for capital outlay purposes. Section 1013.62, Florida Statutes, establishes eligibility criteria and provides permissible expenditures for capital outlay funding.

New Charter Schools can only receive capital outlay funding if they have SAC Accreditation or during the fourth year of operations.

The School District will remit charter school capital outlay funding once a month and the monthly amount may vary from month to month depending on student numbers, as adjusted by DOE.

The screenshot shows a web browser window displaying the Florida Department of Education's Charter School Capital Outlay Plan form. The browser's address bar shows the file path: Q:\FNCE\Accounting\Charter Schools\Presentation\Ne... The page title is "The School District of Osceola" and the browser tab is "Charter School Annual Acc...". The page features the Florida Department of Education logo and a navigation menu on the left with categories: School Choice Home, Administration, Charter School, and Directories. The main content area is titled "BELLALAGO ACADEMY 2013-2014 Capital Outlay Plan" and includes a certification statement, submission dates, and a checklist of criteria for funding eligibility. The form is partially completed with checkmarks and "Yes" responses.

**Florida Department of EDUCATION**

**SCHOOL CHOICE**

**Office of Independent Education & Parental Choice**

Charter School District Admin - Osceola

Select From Menu:  [Ask A Question](#) [Return to School List](#) [Return to Capital Outlay Plan List](#) [Log Out](#)

### BELLALAGO ACADEMY 2013-2014 Capital Outlay Plan

This form must be completed for consideration to receive Charter School Capital Outlay funding, pursuant to Section 1013.62, Florida Statutes. Upon completion and submission of this form, it will be sent electronically to your Sponsor for review. Your Sponsor will review and certify the information in Section 1. Upon the sponsor's review, the Department will review and consider the Sponsor's recommendation. The Department will make final eligibility determination. The charter school is responsible for completing each section of this form.

2013 Capital Outlay Plan Submitted By School On: 5/2/2013  
2013 Capital Outlay Plan Certified By District On: 5/20/2013

As the charter school representative, I certify that I have read the Memorandum regarding the submission of my Capital Outlay Plan. [Memo](#)

**SECTION 1:**

**Yes** Did the school receive capital outlay funding for the 2012-2013 school year?

The charter school's sponsor can verify that (both criteria apply):

**Yes** (a) There exists an agreement with the charter school that includes provisions for the reversion of any unencumbered funds and all equipment and property purchased with public education funds to the ownership of the district school board in the event that the school terminates operations

**Yes** (b) The charter school facilities were not created by the conversion of a public school, does not operate in facilities provided by the charter school's sponsor for a nominal fee or at no charge, and is not directly or indirectly operated by the school district.

**SECTION 2:**

Please select the criteria that the school will meet for the upcoming (2013-2014) school year.

(1) For the 2013-2014 school year, the school will be in its fourth or more full year of operation.

**SECTION 3:**

# **Program Cost Report**

**Due Date:**

**September 1<sup>st</sup>**

**The School District of Osceola County**

**Charter School**

**Program Cost Report Cover Sheet**

**School Fiscal Year 2016**

**School Name:**

**Cost Center:**

**Auditors:**



# The School District of Osceola County

## Charter School Cost Analysis Report School Fiscal Year 2016

**Fund Type:**   
**Cost Center:**   
**School Name:**

**Indirect:**

Function	Amount	Function	Amount	Function	Amount	Function	Amount
6100		6200		6300		6400	
7100		7200		7300		7400	
7500		7600		7700		7800	
7900		8100		8200		6500	

**Total Indirect**  →      Less 7600 & 7800 Function  →

**Direct:**

5000		Objects						School Indirect
Program	FTE	Salaries 100	Benefits 200	Purchased Services 300 & 400	Materials Supplies 500	Other 700	Capital 600	
101	0							
102	0							
103	0							
111	0							
112	0							
113	0							
130	0							
254	0							
255	0							
300	0							
<b>Subtotal</b>	0	-	-	-	-	-	-	-

**Total Direct**

**Sum of Indirect & Direct Costs**

**RECONCILIATION:**

<b>Total School Expenditures</b>	_____	-
Less:		
Rec & Enrichment	5900	-
Other (non-funded FEFP Prgms)		-
Non-Program Capital Outlay		-
Community Service	9100	-
Debt Service	9200	-
Federal Indirect	Fund 4 Only	-
<b>Total Cost Report</b>		-

# The School District of Osceola County

## Charter School Cost Analysis Report School Fiscal Year 2016

**Fund Type:**   
**Cost Center:**   
**School Name:**

**Indirect:**

Function	Amount	Function	Amount	Function	Amount	Function	Amount
6100		6200		6300		6400	
7100		7200		7300		7400	
7500		7600		7700		7800	
7900		8100		8200		6500	

**Total Indirect**  → Less 7600 & 7800 Function  →

**Direct:**

5000		Objects						School Indirect
Program	FTE	Salaries 100	Benefits 200	Purchased Services 300 & 400	Materials Supplies 500	Other 700	Capital 600	
101	0							
102	0							
103	0							
111	0							
112	0							
113	0							
130	0							
254	0							
255	0							
300	0							
<b>Subtotal</b>	<b>0</b>	-	-	-	-	-	-	-

**Total Direct**

**Sum of Indirect & Direct Costs**

**RECONCILIATION:**

<b>Total School Expenditures</b>	_____	-
Less:		
Rec & Enrichment	5900	-
Other (non-funded FEFP Prgms)		-
Non-Program Capital Outlay		-
Community Service	9100	-
Debt Service	9200	-
Federal Indirect	Fund 4 Only	-
<b>Total Cost Report</b>		-

**State Categorical  
Program Report**

**Due Date:**

**September 20<sup>th</sup>**

**The School District of Osceola County**

**Charter School**

**Categorical Revenue Report Cover Sheet**

**School Fiscal Year 2016**

**School Name:**

**Cost Center:**

**Auditors:**

**Signature:** \_\_\_\_\_

**THE SCHOOL DISTRICT OF OSCEOLA COUNTY**  
**SCHEDULE OF STATE CATEGORICAL PROGRAMS**  
**REPORT OF FUNDS AVAILABLE AND EXPENDITURES**  
 For the Fiscal Year Ended June 30, 2016

Exhibit K-12  
 DOE Page 19

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2015	Returned To DOE	Revenues 2015-16	Expenditures 2015-16	Flexibility [3] 2015-16	Balance June 30, 2016	
							Encumbered	Unencumbered
Class Size Reduction/Operating Funds (3355)	94740			0.00				-
Class Size Reduction/Capital Funds (3396)	91050			0.00				-
Comprehensive K-12 Reading Plan (FEFP Earmark)	90800			0.00				-
Excellent Teaching (3363)	90570			0.00				-
Florida Teacher Lead Program (3334)	97580			0.00				-
Instructional Materials (3336) [1]	90880			0.00				-
Library Media (3336) [1]	90881			0.00				-
MAPP (Special Teachers Are Rewarded)				0.00				-
Preschool Projects (3372)	97950			0.00				-
Public School Technology (3375)	90320			0.00				-
Safe Schools (FEFP Earmark) [2]	90803			0.00				-
Salary Bonus Outstanding Teachers in D and F Schools	94030							-
School Recognition/Merit Schools (3361)	92040			0.00				-
Supplemental Academic Instruction (FEFP Earmark)	91280			0.00				-
Teacher Recruitment and Retention (3362)	93460							-
Teacher Training (3376)	91290			0.00				-
Transportation (3354)	90830			0.00				-
Voluntary Prekindergarten - School Year Program (3371)	96440			0.00				-
Voluntary Prekindergarten - Summer Program (3371)	96441			0.00				-
Capital Outlay				0.00				-
FEFP reserved for Capital Outlay				0.00				-

[1] Report the Library Media portion of the Instructional Materials allocation under the line "Library Media".

[2] Combine all programs funded from the Safe Schools allocation under one line "Safe Schools".

[3] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

[4] For charter schools with a population of 501 or more students, the difference between the total administrative fee calculation and the amount of the administrative fee withheld may only be used for capital outlay purposes specified in f.s. 1013.62(2).

**Real and Personal  
Property Report**

**Due Date:**

**September 20<sup>th</sup>**

# The School District of Osceola County

## Fixed Assets Report

For the Fiscal Year Ended  
June 30, 2016

**Charter School:**

Charter School Name

**Charter School Name**  
**June 30, 2016**

<u>Asset #</u>	<u>Asset Description</u>	<u>Acquisition Date</u>	<u>Original Cost</u>	<u>Current Year Depreciation</u>	<u>Accumulated Depreciation</u>	<u>Book Value</u>
<b>1310 Land</b>						
12345	Land on ABC Street	1/1/2014	500,000.00			500,000.00
	<b>Total - 1310 Land</b>					-
<b>1315 Improvements Other Than Buildings/Non-Depreciable</b>						-
	<b>Total - 1315 Impr Other Than Buildings/Non-Depr</b>					-
<b>1320 Improvements Other Than Buildings</b>						-
	<b>Total - 1320 Improvements Other Than Buildings</b>					-
<b>1330 Buildings &amp; Fixed Equipment</b>						-
	<b>Total - 1330 Buildings &amp; Fixed Equipment</b>					-
<b>1340 Furniture Fixtures &amp; Equipment</b>						
67890	Copier	1/1/2014	2,500.00	500.00	1,250.00	1,250.00
	<b>Total - 1340 Furniture Fixtures &amp; Equipment</b>					-
<b>1350 Motor Vehicles</b>						-
	<b>Total - 1350 Motor Vehicles</b>					-
<b>1360 Construction in Progress</b>						-
	<b>Total - 1360 Construction in Progress</b>					-
<b>1370 Property Under Capital Lease</b>						-



Total - 1370 Property Under Capital Lease	_____	_____	_____	_____
	=====	=====	=====	=====

1381 Audio Visual

Total - 1381 Audio Visual	_____	_____	_____	_____
	=====	=====	=====	=====

1382 Computer Software

Total - 1382 Computer Software	_____	_____	_____	_____
	=====	=====	=====	=====

Total Fixed Assets	_____	_____	_____	_____
	=====	=====	=====	=====

# **School Recognition Plan**

**Due Date:**

**February 1<sup>st</sup>**



**School District of Osceola County  
Business and Fiscal Services  
Charter School Contact Information**

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