

Independent Accountants' Report on Applying Agreed-Upon Procedures

To the State of Delaware Office of Auditor of Accounts

We have performed the procedures enumerated below, which were agreed to by the State of Delaware Office of Auditor of Accounts (AOA) and the Delaware Department of Education, Charter School Accountability Committee (DOE), solely to assist AOA and DOE in evaluating the amount and appropriateness of certain financial transactions entered into by Odyssey Charter School (OCS) for fiscal years 2017 through 2019. OCS's management is responsible for the amount and appropriateness of certain financial transactions entered into by OCS for fiscal years 2017 through 2019. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the AOA and DOE. Consequently, we make no representation regarding the sufficiency of these procedures described below either for the purpose for which this report has been requested or for any other purpose.

The agreed-upon procedures performed and related findings are as follows:

Procedure 1

Review all expenditures for fiscal years 2017 through 2019 for the following vendors and accumulate listing of any expenditures paid to the vendors related to the AHEPA Gala.

- All attorneys
- Jennifer Azariti
- Riccardo Stoeckicht
- Tri-M Group LLC
- PTI Nonprofit Support Services
- North Star Strategies
- Saul Ewing Arnstein & Lehr LLP
- Dimitri Dandalos

Findings

We reviewed all expenditures for fiscal years 2017 through 2019 for the vendors listed, with one exception. OCS was unable to provide support for \$4,320 paid to Tri-M on August 11, 2017.

We accumulated a listing of expenditures related to the AHEPA Gala paid to these vendors at Attachment #1.

Procedure 2

Review all expenditures for fiscal years 2017 through 2019 posted to the following general ledger account codes not previously reviewed as part of Procedure #1. Accumulate a listing of any expenditures paid related to the AHEPA Gala.

- 55000 - Other Professional Services
- 55020 - Legal
- 55051 - Consultants

Findings

Excluding amounts previously reviewed as part of Procedure #1, we reviewed expenditures for fiscal years 2017 through 2019 posted to the general ledger account codes listed. OCS was unable to provide support for certain expenditures charged to these accounts. We accumulated a listing of expenditures for which support was not provided at Attachment #2.

No additional expenditures related to the AHEPA Gala were noted as a result of performing Procedure #2.

Procedure 3

Determine whether the total expenditures identified in Procedures #1 and #2 above agree to total of \$9,858.20 as reported by OCS.

Findings

We determined that the expenditures identified in Procedures #1 and #2 above did not agree with the \$9,858.20 reported by OCS. OCS was unable to provide us with a detail of expenses that agreed to the \$9,858.20 originally reported to DOE. See Attachment #1 for the difference identified.

Procedure 4

Review the schedule of AHEPA Gala proceeds and determine the percentage of Gala proceeds credited to OCS. Trace credited proceeds to cash receipts posted in the general ledger and to the related bank statement.

Findings

We reviewed a schedule of AHEPA Gala proceeds provided by Dimitri Dandalos, Gala Chairperson. Cash donations raised by the Gala totaled \$72,050, and OCS received \$52,050, or approximately 72%, of the total cash donations. We traced these amounts to recordings in the general ledger and deposits to the Citizen's Bank account without exception. Mr. Dandalos reported that the Gala also raised \$44,650 in pledged donations to be received in future years, and that OCS is the intended beneficiary of 100% of the pledged donations. We did not perform any procedures related to pledged donations.

Procedure 5

Obtain travel records and expense reimbursement requests related to attendance of July 2018 AHEPA conference by Dimitri Dandalos and Marina Mattheoudakis. Determine that travel expenses appear complete and agree to the \$1,597.59 amount reported by OCS.

Findings

We reviewed travel records and expense reimbursement requests related to the attendance of the July 2018 AHEPA conference by Dimitri Dandalos and Marina Mattheoudakis. We noted that the records appear complete and agree to the \$1,597.59 amount reported by OCS. See Attachment #3 for a listing of these expenditures.

Procedure 6

For vendors and general ledger accounts reviewed in Procedures #1 and #2 above, accumulate a listing of any expenditures paid related to the July 2018 AHEPA conference materials. Determine that accumulated expenditures agree to the total of \$3,891.68 reported by OCS.

Findings

For vendors and general ledger accounts reviewed in Procedures #1 and #2 above, we accumulated a listing of expenditures paid related to the July 2018 AHEPA conference materials. Accumulated expenditures did not agree to the total of \$3,891.68 reported by OCS. OCS was unable to provide us with a detail of expenses that agreed to the \$3,891.68 originally reported to DOE. See Attachment #4 for the difference identified.

Procedure 7

For vendors and general ledger accounts reviewed in Procedures #1 and #2 above, accumulate a listing of any expenditures paid related to Ithaka Early Learning Center. Determine that the accumulated expenditures agree to the total of \$91,487.69 that DOE asked OCS to recover.

Findings

For vendors and general ledger accounts reviewed in Procedures #1 and #2 above, we accumulated a listing of expenditures paid related to Ithaka Early Learning Center. Accumulated expenditures did not agree to the total of \$91,487.69 that DOE asked OCS to recover. See Attachment #5 for a listing of expenditures.

Procedure 8

Perform Benford's Law analysis for all expenditures of OCS for fiscal years 2017, 2018, and 2019. For amounts identified as anomalies (first three digits), determine that expenditures were in accordance with the charter of OCS and the State of Delaware Budget and Accounting Manual.

Findings

We performed a three-digit Benford's Law analysis for all non-payroll expenditures of OCS for fiscal years 2017 through 2019. The Benford's Law analysis identified 1,699 expenditures that fell outside of the expected range. We used a combination of data analytics and professional judgement to select certain of these expenditures for detail review of the supporting invoice or documentation. OCS was unable to provide support for certain selected expenditures, which are identified at Attachment #6. All other expenditures reviewed appeared to be in accordance with the charter of OCS and the State of Delaware Budget and Accounting Manual.

Procedure 9

Review all expenditures related to additional construction work of approximately \$177,000 on Ithaka Early Learning Center. Determine that all such expenditures were approved in accordance with OCS/Charter School Regulations and the State of Delaware Budget and Accounting Manual, as appropriate.

Findings

We reviewed Chatham Bay draw #2 in the amount of \$177,217 for building #27, which is the building that was intended as the home of the Ithaka Early Learning Center. Per review of draw #2, the total renovation budget was approximately \$1.4 million. Per discussion with OCS management, OCS agreed to pay draw #1 of this project in the amount of \$155,783, as OCS had previously received insurance proceeds when building #27 was vandalized, and the building improvements made repaired the vandalism and benefitted OCS. The remainder of the project was to be funded by Ithaka and was not an OCS project. Once feasibility studies showed a lack of demand for an early learning center, the decision was made to halt the project and stop construction. The OCS Board President at the time, who was also President of the Ithaka Board, authorized Chatham Bay to continue with construction, without consent or knowledge of other parties, which resulted in the \$177,217 disputed amount due to Chatham Bay. \$23,000 of the disputed balance was paid to Chatham Bay using Ithaka funds, which resulted in a remaining unpaid balance of \$154,217. OCS had paid Chatham Bay \$71,375 in advances on materials for certain other projects that were subsequently halted. OCS netted the \$71,375 in advances refundable from Chatham Bay with the \$154,217 remaining due on building #27 and approved payment directly to subcontractors on the project for \$82,842.

Based on a review of OCS's Accounting Procedures Manual, both Head of School and Board of Director approval are required for all expenditures greater than \$50,000. OCS management informed us that payment of the above invoices was approved at an executive session held on November 5, 2019; however, no minutes were prepared for the executive session. We reviewed the draft minutes for the regular Board Meeting held that same night and noted that a motion passed as follows: "Motion to authorize the Board President to finalize resolution as discussed in executive session." The minutes did not contain an explicit explanation of what the resolution pertained to. Per review of the minutes, both Riccardo Stoeckricht and Denise Parks, co-heads of school, were present at the Board Meeting.

We consulted with Brook Hughes, an Education Associate, Charter School Finance at the Delaware Department of Education, regarding OCS's compliance with the State of Delaware Budget and Accounting Manual. Brook confirmed that Charter Schools are not required to obtain DOE permission for capital improvements as they do not receive funding through the bond bill. Therefore, it appears that the expenditures were made in compliance with the State of Delaware Budget and Accounting Manual as the approvals required for processing were obtained.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the amount and appropriateness of certain financial transactions entered into by OCS for fiscal years 2017 through 2019. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the State of Delaware Office of Auditor of Accounts, the Delaware Department of Education, Charter School Accountability Committee, and Odyssey Charter School and is not intended to be and should not be used by anyone other than the specified parties. However, under 29 Del. C. §1002 (1), this report is public record and its distribution is not limited. This report, as required by statute, was provided to the Office of the Governor, Office of the Controller General, Office of the Attorney General, and Office of Management and Budget.

A handwritten signature in dark ink, appearing to read "Santora CIA Group", is written over a horizontal line.

December 13, 2019
Newark, Delaware

Attachment #1

AHEPA Gala Costs

Vendor	Account	Date	Amount	Procedure #1 - AHEPA Gala Related?	
PTI Nonprofit Support Services	55000	01/11/19	\$ 2,000.00	Y	Gala video deposit; included in conf materials reported to DOE per Karen
PTI Nonprofit Support Services	55000	03/04/19	9,686.50	Y	Includes Gala video balance, invitations and envelopes, marketing brochure, event program
PTI Nonprofit Support Services	55000	03/06/19	913.50	Y	Gala table gift; OCS reported as conference related; SCG examined in total
			12,600.00		Gala expenses identified by SCG
			9,858.20		Gala expenses reported by OCS
			<u>\$ 2,741.80</u>		Difference

Procedure #2 - No additional AHEPA Gala related expenditures were noted as a result of performing Procedure #2.

Attachment #2

Procedure #2 - Expenditures for Which No Support was Provided by OCS

Trans ID	Date	Vendor	Account	Amount
Account Code 55000 - Other Professional Services				
03226601	7/11/2016	DELAWARE ALLIANCE FOR NONPROFI	55000	\$ 840.00
03507016	1/5/2017	DIV OF ACCOUNTING	55000	20.00
03612747	3/15/2017	INTERNATIONAL TEACHER EXCHANGE	55000	367.00
03644747	4/4/2017	DIV OF ACCOUNTING	55000	24.10
03694743	5/8/2017	DIV OF ACCOUNTING	55000	48.00
03694743	5/8/2017	DIV OF ACCOUNTING	55000	48.00
03764286	6/14/2017	DIV OF ACCOUNTING	55000	25.05
03764272	6/14/2017	DIV OF ACCOUNTING	55000	32.00
03771693	6/19/2017	NEW CASTLE COUNTY	55000	160.00
03781386	6/23/2017	ODYSSEY CHARTER SCHOOL	55000	2,015.62
03839446	8/8/2017	DIV OF ACCOUNTING	55000	20.70
03917838	9/29/2017	ODYSSEY CHARTER	55000	12,000.00
04099372	1/24/2018	CP SVAHN EDUCATIONAL SERVICES	55000	4,000.00
04186543	3/19/2018	MELVIN ROBINSON	55000	100.00
04216591	4/9/2018	DELAWARE ELEVATOR INC	55000	2,041.00
04253222	5/1/2018	PFM ASSET MANAGEMENT LLC	55000	2,500.00
04306523	5/31/2018	ODYSSEY CHARTER SCHOOL	55000	3,056.71
04313900	6/5/2018	DELAWARE SOCCER OFFICIALS ASSO	55000	436.72
04327610	6/11/2018	BARBARA RUTTER	55000	695.00
04189692	6/14/2018	DIV OF ACCOUNTING	55000	37.00
04467931	9/14/2018	AMBER ANN TURNER	55000	1,000.00
04829896	4/30/2019	B&F PRESSURE POWER WASH LLC	55000	635.00
04422198	8/15/2018	BARBACANE THORNTON AND COMPANY	55000	13,150.00
04525661	10/17/2018	BARBACANE THORNTON AND COMPANY	55000	1,100.00
04628220	12/18/2018	BARBACANE THORNTON AND COMPANY	55000	2,450.00
04718938	2/19/2019	BARBACANE THORNTON AND COMPANY	55000	1,800.00
04743848	3/6/2019	BARBACANE THORNTON AND COMPANY	55000	1,300.00
04803738	4/11/2019	BARBACANE THORNTON AND COMPANY	55000	100.00
04861473	5/17/2019	BARBACANE THORNTON AND COMPANY	55000	1,000.00
04836655	5/3/2019	BARBARA RUTTER	55000	995.00
04568031	11/14/2018	BLACKBOARD INC	55000	4,537.50
04583315	11/20/2018	BRAINPOP LLC	55000	2,395.00
04400203	8/1/2018	CORE BTS INC	55000	2,560.50
04603911	12/4/2018	CP SVAHN EDUCATIONAL SERVICES	55000	6,655.83
04764129	3/19/2019	CP SVAHN EDUCATIONAL SERVICES	55000	6,000.00
04531618	10/22/2018	DELAWARE SOCCER OFFICIALS ASSO	55000	310.03
04588657	11/26/2018	DELAWARE SOCCER OFFICIALS ASSO	55000	697.31
04827861	4/29/2019	DELAWARE SOCCER OFFICIALS ASSO	55000	680.68
04866823	5/21/2019	DELAWARE SOCCER OFFICIALS ASSO	55000	335.78
04725679	2/22/2019	DIV OF ACCOUNTING	55000	99.00

Attachment #2

Procedure #2 - Expenditures for Which No Support was Provided by OCS

Trans ID	Date	Vendor	Account	Amount
04657127	1/10/2019	EI US LLC	55000	39.90
04657119	1/10/2019	EI US LLC	55000	119.70
04803701	4/11/2019	EI US LLC	55000	279.30
04803714	4/11/2019	EI US LLC	55000	239.40
04551219	11/2/2018	FLOCABULARY INC	55000	2,000.00
04551263	11/2/2018	FORMATIVE LOOP	55000	147.00
04563189	11/9/2018	INTERNATIONAL TEACHER EXCHANGE	55000	7,950.00
04522603	10/16/2018	KIMBERLY A WOLANSKI	55000	78.00
04748046	3/8/2019	KIMBERLY A WOLANSKI	55000	65.00
04898461	6/7/2019	ODYSSEY CHARTER SCHOOL	55000	3,776.73
04500495	10/12/2018	RENEW HR LLC	55000	3,500.00
04548442	10/31/2018	RENEW HR LLC	55000	3,500.00
04593181	11/28/2018	RENEW HR LLC	55000	3,500.00
04649313	1/7/2019	RENEW HR LLC	55000	2,500.00
04858990	5/16/2019	RENEW HR LLC	55000	2,000.00
04576060	11/16/2018	RICHARD M KIKER	55000	2,750.00
04522655	10/16/2018	RODNEY ORR	55000	65.00
04921087	6/18/2019	S A F E LLC	55000	6,000.00
04804005	4/11/2019	SINGLE PAYMENT VENDOR	55000	65.00
04901308	6/10/2019	SINGLE PAYMENT VENDOR	55000	400.00
04537309	10/24/2018	THESCHOOLHOUSE302 LLC	55000	10,900.00
04754864	3/13/2019	THESCHOOLHOUSE302 LLC	55000	6,374.00
04438114	8/27/2018	USEED	55000	454.09
04447830	9/4/2018	VICTOR SCOTT REUSCHLEIN	55000	1,480.00
Subtotal - Account Code 55000 - Other Professional Services				134,451.65

Account Code 55020 - Legal

03227604	7/11/2016	WRIGHT SPECIALTY INSURANCE LLC	55020	525.00
03248501	7/22/2016	WRIGHT SPECIALTY INSURANCE LLC	55020	5,000.00
03257343	7/29/2016	WRIGHT SPECIALTY INSURANCE LLC	55020	1,900.00
03257329	7/29/2016	WRIGHT SPECIALTY INSURANCE LLC	55020	900.00
03257320	7/29/2016	WRIGHT SPECIALTY INSURANCE LLC	55020	150.00
03354972	9/29/2016	CYNIAH RUFF THIRD PARTY FUNDED	55020	10,000.00
03462687	12/5/2016	WRIGHT SPECIALTY INSURANCE LLC	55020	5,000.00
03734513	6/1/2017	SINGLE PAYMENT VENDOR	55020	500.00
03771149	6/19/2017	MAGGIO KATTAR NAHAJZER ALEXAND	55020	5,000.00
Subtotal - Account Code 55020 - Legal				28,975.00

Attachment #2

Procedure #2 - Expenditures for Which No Support was Provided by OCS

Trans ID	Date	Vendor	Account	Amount
Account Code 55051 - Consultants				
03876289	9/5/2017	ODYSSEY CHARTER SCHOOL	55051	4,954.10
04174309	3/12/2018	PFM ASSET MANAGEMENT LLC	55051	2,500.00
04258225	5/3/2018	THESCHOOLHOUSE302 LLC	55051	3,000.00
04314177	6/5/2018	HOUGHTON MIFFLIN HARCOURT PUBL	55051	<u>2,950.00</u>
Subtotal - Account Code 55051 - Consultants				<u>13,404.10</u>
Total				<u><u>\$ 176,830.75</u></u>

Attachment #3

AHEPA Conference Travel

Purpose	Amount	Procedure #5 - AHEPA Conference Travel Related ?
Hotel (4 nights for 2 rooms)	\$ 1,271.69	Y
Mileage (RT Atlantic City)	93.50	Y
Meals	221.40	Y
Parking	11.00	Y
	1,597.59	AHEPA conference travel expenses identified by SCG
	<u>1,597.59</u>	AHEPA conference travel expenses reported by OCS
	<u>\$ -</u>	Difference

Attachment #4

AHEPA Conference Materials

Vendor	Account	Date	Amount	Procedure #6 - AHEPA Conference Material Related?	
PTI Nonprofit Support Services	55000	09/18/18	\$ 196.30	Y	PowerPoint presentation for conference - represents 50% not allocated to Ithaka
PTI Nonprofit Support Services	55000	09/18/18	1,647.74	Y	Brochure for conference - represents 50% not allocated to Ithaka
PTI Nonprofit Support Services	55000	12/06/18	596.20	Y	Conference event posters; was not included in \$91,487.69 reported for Ithaka
			2,440.24		Conference expenses identified by SCG
			3,891.68		Conference expenses reported by OCS
			<u>\$ (1,451.44)</u>		Difference

Attachment #5

Ithaka Early Learning Center

Vendor	Account	Date	Total Invoice	Ithaka	Comments
Detail of Ithaka Invoices reported by OCS					
JENNIFER AZZARITI	55051	6/7/2018	N/A	\$ 2,887.50	
PRINTERS FOR NON PROFITS PTI	55000	12/1/2017	N/A	3,423.21	
PRINTERS FOR NON PROFITS PTI	55000	12/14/2017	N/A	1,515.84	
PRINTERS FOR NON PROFITS PTI	55000	2/27/2018	N/A	985.78	
PRINTERS FOR NON PROFITS PTI	55000	4/12/2018	N/A	937.42	
PRINTERS FOR NON PROFITS PTI	55000	4/17/2018	N/A	562.50	
PRINTERS FOR NON PROFITS PTI	55610	4/24/2018	N/A	1,278.30	
PRINTERS FOR NON PROFITS PTI	55000	5/8/2018	N/A	4,363.91	
PRINTERS FOR NON PROFITS PTI	55000	5/8/2018	N/A	321.80	
PRINTERS FOR NON PROFITS PTI	55000	9/18/2018	N/A	1,647.74	
PRINTERS FOR NON PROFITS PTI	55000	9/18/2018	N/A	196.30	
PRINTERS FOR NON PROFITS PTI	55000	9/18/2018	N/A	5,423.88	
PRINTERS FOR NON PROFITS PTI	55000	1/29/2019	N/A	80.00	SCG did not examine as invoice not provided; no exception taken as OCS reported as Ithaka related
RICCARDO STOECKICHT	55000	6/21/2017	N/A	2,156.25	
RICCARDO STOECKICHT	55000	5/23/2017	N/A	1,343.74	
RICCARDO STOECKICHT	55000	6/7/2017	N/A	1,262.37	
RICCARDO STOECKICHT	55051	9/15/2017	N/A	3,375.00	
RICCARDO STOECKICHT	55051	9/26/2017	N/A	2,437.50	
RICCARDO STOECKICHT	55051	10/16/2017	N/A	2,562.50	
RICCARDO STOECKICHT	55051	10/25/2017	N/A	4,562.50	
RICCARDO STOECKICHT	55051	10/30/2017	N/A	4,000.00	
RICCARDO STOECKICHT	55051	10/31/2021	N/A	3,187.50	
RICCARDO STOECKICHT	55051	10/31/2021	N/A	1,625.00	
RICCARDO STOECKICHT	55051	10/31/2021	N/A	1,213.41	
RICCARDO STOECKICHT	55051	10/31/2021	N/A	500.00	
RICCARDO STOECKICHT	55051	10/31/2021	N/A	3,500.00	
RICCARDO STOECKICHT	55051	11/13/2017	N/A	2,125.00	
RICCARDO STOECKICHT	55051	11/21/2017	N/A	1,437.50	
RICCARDO STOECKICHT	55051	12/8/2017	N/A	1,125.00	
RICCARDO STOECKICHT	55051	1/8/2018	N/A	437.50	
RICCARDO STOECKICHT	55051	1/9/2018	N/A	1,250.00	
RICCARDO STOECKICHT	55051	1/24/2018	N/A	1,937.50	
RICCARDO STOECKICHT	55051	2/2/2018	N/A	2,687.50	
RICCARDO STOECKICHT	55051	2/28/2018	N/A	2,218.75	
RICCARDO STOECKICHT	55051	2/28/2018	N/A	3,875.00	
RICCARDO STOECKICHT	55051	3/19/2018	N/A	3,625.00	
RICCARDO STOECKICHT	55051	4/10/2018	N/A	2,000.00	
RICCARDO STOECKICHT	55051	4/17/2018	N/A	1,500.00	
RICCARDO STOECKICHT	55051	4/30/2018	N/A	1,031.25	
RICCARDO STOECKICHT	55051	5/24/2018	N/A	875.00	
RICCARDO STOECKICHT	55051	5/24/2018	N/A	812.50	
RICCARDO STOECKICHT	55051	6/5/2018	N/A	125.00	
SAUL EWING LLP	55020	10/4/2017	N/A	1,662.50	
SAUL EWING LLP	55020	12/7/2017	N/A	1,021.20	
SAUL EWING LLP	55020	12/29/2017	N/A	2,570.00	
TRI-M GROUP LLC	55007	3/9/2018	N/A	2,528.00	
TRI-M GROUP LLC	55007	3/9/2018	N/A	1,293.54	
Total Ithaka Expenses Reported by OCS				91,487.69	

Additional expenses identified by SCG

Attachment #5

Ithaka Early Learning Center

Vendor	Account	Date	Total Invoice	Ithaka	Comments
NOTE: In most instances time records or invoices were not detailed enough to determine the amount allocable to Ithaka Early Learning Center. In those cases SCG has noted a total invoice amount, but the Ithaka column is blank.					
Riccardo Stoeckicht	55051	1/9/2017	3,781.25	-	
Riccardo Stoeckicht	55051	1/18/2017	1,906.25	-	
Riccardo Stoeckicht	55051	2/21/2017	3,406.25	-	
Riccardo Stoeckicht	55051	3/2/2017	4,781.25	-	
Riccardo Stoeckicht	55051	3/16/2017	3,750.00	-	
Riccardo Stoeckicht	55051	4/13/2017	3,187.50	-	
Riccardo Stoeckicht	55051	4/27/2017	2,437.50	-	
Riccardo Stoeckicht	55051	5/11/2017	1,250.00	-	
Riccardo Stoeckicht	55051	6/7/2017	3,266.63	-	
Riccardo Stoeckicht	55051	1/24/2018	4,281.25	-	
					Appears that non -Ithaka (smaller) amount was coded to Ithaka and reported to DOE; amount shown is incremental difference.
Riccardo Stoeckicht	55051	2/28/2018	5,375.00	937.50	Ithaka time on invoice totals to 1 hour less than what was allocated to Ithaka
Riccardo Stoeckicht	55051	4/10/2018	3,906.25	(125.00)	Does not refer to Ithaka directly, only work done on Building 27
Tri-M	55510	2/27/2017	883.00		
Saul Ewing	55020	9/11/2017	924.40	412.00	
Saul Ewing	55020	11/7/2017	3,438.00	827.00	
Saul Ewing	55020	2/9/2018	1,147.60	-	
					Does not refer to Ithaka directly, only work done on Building 27
CDA Engineering	55000	7/22/2016	4,450.00	-	
Karen Thorpe	55051	6/5/2018	2,740.00	-	
Karen Thorpe	55051	5/31/2019	4,680.00	40.00	
Additional Expenses Identified by SCG				2,091.50	
Total				<u>\$ 93,579.19</u>	

Attachment #6

Support Not Provided - Procedure #8

Trans	Date	Vendor	Account	Amount	Comments
Fiscal Year 2017					
03771372	6/19/2017	BARBARA RUTTER	55647	600.00	
03390549	10/20/2016	DIMITRIOS VAFEIADIS	55322	120.00	Payments for after care hours - no timesheet or documentation of approval
03501213	1/3/2017	DIMITRIOS VAFEIADIS	55322	200.00	Payments for after care hours - no timesheet or documentation of approval
03699095	5/10/2017	DIMITRIOS VAFEIADIS	55322	200.00	Payments for after care hours - no timesheet or documentation of approval
03633845	3/29/2017	DIMITRIOS VAFEIADIS	55322	280.00	Payments for after care hours - no timesheet or documentation of approval
03423071	11/10/2016	DIMITRIOS VAFEIADIS	55322	320.00	Payments for after care hours - no timesheet or documentation of approval
03613528	3/15/2017	DIMITRIOS VAFEIADIS	55322	320.00	Payments for after care hours - no timesheet or documentation of approval
03654534	4/11/2017	DIMITRIOS VAFEIADIS	55322	320.00	Payments for after care hours - no timesheet or documentation of approval
03366351	10/6/2016	DIMITRIOS VAFEIADIS	55322	350.00	Payments for after care hours - no timesheet or documentation of approval
03423071	11/10/2016	DIMITRIOS VAFEIADIS	55322	360.00	Payments for after care hours - no timesheet or documentation of approval
03571306	2/16/2017	DIMITRIOS VAFEIADIS	55322	360.00	Payments for after care hours - no timesheet or documentation of approval
03673867	4/25/2017	DIMITRIOS VAFEIADIS	55322	360.00	Payments for after care hours - no timesheet or documentation of approval
03720975	5/23/2017	DIMITRIOS VAFEIADIS	55322	360.00	Payments for after care hours - no timesheet or documentation of approval
03746629	6/6/2017	DIMITRIOS VAFEIADIS	55322	360.00	Payments for after care hours - no timesheet or documentation of approval
03366506	10/6/2016	DIMITRIOS VAFEIADIS	55322	400.00	Payments for after care hours - no timesheet or documentation of approval
03482409	12/15/2016	DIMITRIOS VAFEIADIS	55322	400.00	Payments for after care hours - no timesheet or documentation of approval
03591550	3/2/2017	DIMITRIOS VAFEIADIS	55322	400.00	Payments for after care hours - no timesheet or documentation of approval
03368127	10/6/2016	DIV OF ACCOUNTING	55073	300.00	
03238513	10/19/2016	DIV OF ACCOUNTING	55647	300.00	
03608279	3/10/2017	DIV OF ACCOUNTING	56111	145.43	
03224900	7/8/2016	KALEIDOSCOPE FAMILY SOLUTIONS	55010	2,500.25	
03780308	6/22/2017	MARIA APOSTOLOPOULOU	55322	120.00	Payments for after care hours - no timesheet or documentation of approval
03546043	2/1/2017	MARIA APOSTOLOPOULOU	55322	240.00	Payments for after care hours - no timesheet or documentation of approval
03591544	3/2/2017	MARIA APOSTOLOPOULOU	55322	240.00	Payments for after care hours - no timesheet or documentation of approval
03613517	3/15/2017	MARIA APOSTOLOPOULOU	55322	240.00	Payments for after care hours - no timesheet or documentation of approval
03633823	3/29/2017	MARIA APOSTOLOPOULOU	55322	240.00	Payments for after care hours - no timesheet or documentation of approval
03423159	11/10/2016	MARIA APOSTOLOPOULOU	55322	280.00	Payments for after care hours - no timesheet or documentation of approval
03482393	12/15/2016	MARIA APOSTOLOPOULOU	55322	280.00	Payments for after care hours - no timesheet or documentation of approval
03571287	2/16/2017	MARIA APOSTOLOPOULOU	55322	280.00	Payments for after care hours - no timesheet or documentation of approval
03654505	4/11/2017	MARIA APOSTOLOPOULOU	55322	280.00	Payments for after care hours - no timesheet or documentation of approval
03673884	4/25/2017	MARIA APOSTOLOPOULOU	55322	280.00	Payments for after care hours - no timesheet or documentation of approval
03720977	5/23/2017	MARIA APOSTOLOPOULOU	55322	280.00	Payments for after care hours - no timesheet or documentation of approval
03366559	10/6/2016	MARIA APOSTOLOPOULOU	55322	360.00	Payments for after care hours - no timesheet or documentation of approval
03699086	5/10/2017	NICHOLAS DANDOLOS	55322	190.00	Payments for after care hours - no timesheet or documentation of approval
03633834	3/29/2017	NICHOLAS DANDOLOS	55322	280.00	Payments for after care hours - no timesheet or documentation of approval
03482420	12/15/2016	NICHOLAS DANDOLOS	55322	375.00	Payments for after care hours - no timesheet or documentation of approval
03673899	4/25/2017	NICHOLAS DANDOLOS	55322	375.00	Payments for after care hours - no timesheet or documentation of approval
03462680	12/5/2016	NICHOLAS DANDOLOS	55322	555.00	Payments for after care hours - no timesheet or documentation of approval
03330011	9/16/2016	SINGLE PAYMENT VENDOR	55320	240.00	
03226682	7/11/2016	SINGLE PAYMENT VENDOR	55647	150.00	
03366488	10/6/2016	VOCATIONAL STUDENT ORG	55647	225.00	

Attachment #6

Support Not Provided - Procedure #8

Trans	Date	Vendor	Account	Amount	Comments
03471918	12/9/2016	ZACHARY ANDREW MOORE PLERHOPLE	56960	<u>102.89</u>	
Subtotal - Fiscal Year 2017				14,568.57	
Fiscal Year 2018					
03943411	10/17/2017	ACCENT MUSIC INC	55510	300.00	
03898142	9/18/2017	ALEXANDRA PANTELIDIS	56150	100.00	
04340367	6/15/2018	DECKER INC	56211	142.97	
03837684	8/8/2017	DELAWARE BUSINESS SYSTEMS INC	56145	2,641.00	
03832212	8/3/2017	DIMITRIOS VAFEIADIS	55322	225.00	
04249247	4/27/2018	KRIS CLARK	55371	1,980.00	
04149137	2/23/2018	MILL CREEK FIRE COMPANY	55681	200.00	
04240286	4/23/2018	NANCY MCKINNEY	55647	400.00	
04117694	2/5/2018	VICTOR SCOTT REUSCHLEIN	55510	<u>1,500.00</u>	
Subtotal - Fiscal Year 2018				7,488.97	
Fiscal Year 2019					
04830858	5/1/2019	BOB SHAW	55600	100.00	
04830846	5/1/2019	BOB SHAW	55600	100.00	
04658687	1/11/2019	BUSINESS PROFFESIONALS OF AMER	55647	300.00	
04861413	5/17/2019	JACQUELYN CAWLEY	55371	2,504.25	
04558866	11/7/2018	ODYSSEY CHARTER SCHOOL	55396	38,938.60	
04386611	7/23/2018	P&C ROOFING INC	55007	450.00	
04567983	11/14/2018	P&C ROOFING INC	55500	450.00	
04412755	8/8/2018	P&C ROOFING INC	55500	1,160.00	
04501296	10/3/2018	PETTINARO RELOCATION LLC	55440	1,165.00	
04500691	10/3/2018	PETTINARO RELOCATION LLC	55440	1,500.00	
04500696	10/3/2018	PETTINARO RELOCATION LLC	55440	1,500.00	
04500715	10/3/2018	PETTINARO RELOCATION LLC	55440	1,500.00	
04743831	3/6/2019	SINGLE PAYMENT VENDOR	55610	494.08	
04829837	4/30/2019	US WATER SERVICES INC	55500	314.17	
04779236	3/27/2019	VOCATIONAL STUDENT ORG	55647	<u>2,400.00</u>	
Subtotal - Fiscal Year 2019				<u>52,876.10</u>	
Total				<u><u>\$ 74,933.64</u></u>	