

Audited Financial Statements

**UCP WEST ORANGE CHARTER SCHOOL
(A Division of United Cerebral Palsy of
Central Florida, Inc.)**

June 30, 2024

UCP WEST ORANGE CHARTER SCHOOL
(A Division of United Cerebral Palsy of Central Florida, Inc.)

Audited Financial Statements

June 30, 2024

(With Independent Auditor's Report Thereon)

UCP WEST ORANGE CHARTER SCHOOL
(A Division of United Cerebral Palsy of Central Florida, Inc.)

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Independent Auditor's Report

To Board of Directors
UCP West Orange Charter School
(A Division of United Cerebral Palsy of Central Florida, Inc.)

Opinion

We have audited the accompanying financial statements of UCP West Orange Charter School (A Division of United Cerebral Palsy of Central Florida, Inc.) (the "School") as of and for the year ended June 30, 2024, which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of UCP West Orange Charter School (A Division of United Cerebral Palsy of Central Florida, Inc.) as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of UCP West Orange Charter School (A Division of United Cerebral Palsy of Central Florida, Inc.) and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about UCP West Orange Charter School (A Division of United Cerebral Palsy of Central Florida, Inc.)'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated August 9, 2024 on our consideration of the UCP West Orange Charter School (A Division of United Cerebral Palsy of Central Florida, Inc.)'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants and other matters. 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 UCP West Orange Charter School (A Division of United Cerebral Palsy of Central Florida, Inc.)'s internal control over financial reporting and compliance.

Schatz, Tschoff, Whitcomb, Mitchell & Shulman, LLP

Maitland, Florida
August 9, 2024

UCP WEST ORANGE CHARTER SCHOOL
(A Division of United Cerebral Palsy of Central Florida, Inc.)

Statement of Financial Position

June 30, 2024

Assets

Assets:

Accounts receivable	\$ 7,734
Due from UCP	1,433,911
Property and equipment, net (note 3)	<u>3,487</u>
Total assets	<u><u>\$ 1,445,132</u></u>

Liabilities and Net Assets

Liabilities:

Accounts payable and accrued liabilities	<u>\$ 151,075</u>
Total liabilities	<u>151,075</u>

Net assets:

Net assets without donor restrictions	<u>1,294,057</u>
Total liabilities and net assets	<u><u>\$ 1,445,132</u></u>

See accompanying notes to financial statements.

UCP WEST ORANGE CHARTER SCHOOL
(A Division of United Cerebral Palsy of Central Florida, Inc.)

Statement of Activities

Year ended June 30, 2024

Revenue (note 3):	
FTE revenue	\$ 3,971,775
Capital outlay	146,198
Title I Part A	60,270
National School Lunch Program	205,175
IDEA grant	52,579
21st Century CCLC - Title IV Part B	96,810
Contributions and grants	34,951
CARES COVID-19 grant	41,353
Medicaid therapy revenue	<u>20,383</u>
Total revenue	<u>4,629,494</u>
Expenses:	
Program services	2,907,402
General and administration	<u>1,562,277</u>
Total expenses	<u>4,469,679</u>
Change in net assets	159,815
Net assets, June 30, 2023	<u>1,134,242</u>
Net assets, June 30, 2024	<u><u>\$ 1,294,057</u></u>

See accompanying notes to financial statements.

UCP WEST ORANGE CHARTER SCHOOL
(A Division of United Cerebral Palsy of Central Florida, Inc.)

Statement of Functional Expenses

Year ended June 30, 2024

	Program Services	General and Administration	Total
Instruction	\$ 2,438,462	-	2,438,462
Instructional support services	37,181	-	37,181
Professional services	-	14,751	14,751
General and administration	-	198,589	198,589
School administration	-	1,030,137	1,030,137
Fiscal services	-	200,820	200,820
Food services	112,011	-	112,011
Central services	-	108,673	108,673
Operation of plant	282,445	-	282,445
Maintenance of plant	33,815	-	33,815
Administrative technology services	-	9,307	9,307
Depreciation	3,488	-	3,488
Total expenses	\$ 2,907,402	1,562,277	4,469,679

See accompanying notes to financial statements.

UCP WEST ORANGE CHARTER SCHOOL
(A Division of United Cerebral Palsy of Central Florida, Inc.)

Statement of Cash Flows

Year ended June 30, 2024

Cash flows from operating activities:	
Change in net assets	\$ 159,815
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	3,488
Net change in cash flows from changes in:	
Accounts receivable	(7,734)
Accounts payable and accrued liabilities	<u>46,118</u>
Net cash provided by operating activities	<u>201,687</u>
Cash flows from financing activities:	
Net borrowings from (advances to) UCP	<u>(201,687)</u>
Net cash used in financing activities	<u>(201,687)</u>
Net increase in cash and cash equivalents	-
Cash and cash equivalents at beginning of year	<u>-</u>
Cash and cash equivalents at end of year	<u><u>\$ -</u></u>

See accompanying notes to financial statements.

UCP WEST ORANGE CHARTER SCHOOL
(A Division of United Cerebral Palsy of Central Florida, Inc.)

Notes to Financial Statements

June 30, 2024

(1) Organization and Summary of Significant Accounting Policies

(a) Organization and Purpose

UCP West Orange Charter School (the “School” or “Organization”) is a division of United Cerebral Palsy of Central Florida, Inc. (UCP), a Florida not-for-profit corporation. The School was organized under Section 228.056, Florida Statutes.

The general operating authority of the School is contained in Section 228.056, Florida Statutes. The School operates under a charter of the sponsoring school district, the Orange County District School Board (the “District”). The current charter was issued on February 22, 2024, commenced July 1, 2022, and is effective until June 30, 2032, and may be renewed by mutual consent and written agreement between the School and the District. At the end of the term of the charter, the District may choose not to renew the charter under grounds specified in the charter in which case the District is required to notify the School in writing at least 90 days prior to the charter’s expiration. During the term of the charter, the District may also terminate the charter if good cause is shown. The School is considered a component unit of the District.

The accounting policies of the School conform to generally accepted accounting principles. The following is a summary of the more significant policies.

(b) Basis of Accounting

The accompanying financial statements are presented on the accrual basis and represent the financial position and results of operations of the Organization.

The Organization has adopted the provisions of FASB Accounting Standards Codification Topic 958, Not-for-Profit Entities.

The Organization prepares its financial statements on an entity wide basis, focusing on the organization as a whole and presents balances and transactions according to the existence or absence of donor-imposed restrictions. Net assets and revenue, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

UCP WEST ORANGE CHARTER SCHOOL
(A Division of United Cerebral Palsy of Central Florida, Inc.)

Notes to Financial Statements

(1) Organization and Summary of Significant Accounting Policies (Continued)

(b) Basis of Accounting (Continued)

- Net assets without donor restrictions---Net assets that are not subject to donor-imposed stipulations.
- Net assets with donor restrictions---Some donors impose restrictions that are temporary in nature, for example, stipulating that resources be used after a specified date, for particular programs or services, or to acquire buildings or equipment. Other donor-imposed restrictions that are perpetual in nature, for example, stipulating that resources be maintained in perpetuity. Laws may extend those limits to investment returns from those resources and to other enhancements (diminishments) of those resources. Thus, those laws extend donor-imposed restrictions.

Under generally accepted accounting principles, contributions are generally recognized as revenue when the gift is made and are recorded as with or without donor restrictions, depending on the presence or absence and type of donor-imposed restrictions or conditions.

(c) Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers highly liquid investments in demand deposit and money market accounts to be cash equivalents.

(d) Contributions

The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or the purpose of the restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Donor restricted contributions, whose restrictions are met in the same reporting period, are reported as unrestricted support.

UCP WEST ORANGE CHARTER SCHOOL
(A Division of United Cerebral Palsy of Central Florida, Inc.)

Notes to Financial Statements

(1) Organization and Summary of Significant Accounting Policies (Continued)

(d) Contributions (Continued)

The Organization reports gifts of land, building and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

(e) Property and Equipment

Property and equipment acquisitions in excess of \$1,000 are capitalized at cost when purchased or at the fair value at the date of gift when donated. Depreciation of building improvements and equipment is calculated using the straight-line method over the estimated useful lives of the assets, generally 5 to 39 years. Expenditures for repairs and maintenance are expensed as incurred.

(f) Income Taxes

The Organization as a division of UCP, is exempt from Federal income tax under provisions of Section 501(c)(3) of the Internal Revenue Code. In addition, UCP has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Code. Consequently, no provision for income taxes has been included in the accompanying financial statements.

In accordance with “Income Taxes” FASB Accounting Standards Codification Topic 740 (Topic 740), all entities are required to evaluate and disclose income tax risks. Topic 740 clarifies the accounting for uncertainty in tax positions and prescribes guidance related to the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. The tax benefit from an uncertain tax position is only recognized in the statements of financial position if the tax position is more likely than not to be sustained upon an examination, based on the technical merits of the position. Interest and penalties, if any, are included in expenses in the statements of activities. As of June 30, 2024, the Organization had no uncertain tax positions that qualify for recognition or disclosure in the financial statements.

UCP WEST ORANGE CHARTER SCHOOL
(A Division of United Cerebral Palsy of Central Florida, Inc.)

Notes to Financial Statements

(1) Organization and Summary of Significant Accounting Policies (Continued)

(g) Donated Services, Materials and Facilities

A substantial number of unpaid volunteers have donated significant amounts of their time to the Organization's program and administrative services. However, due primarily to the nature of the services provided, the value of such services has not been reflected in the accompanying financial statements. Donated materials that the Organization would be required to purchase to operate programs are reflected in the financial statements at their estimated fair values at date of their receipt.

(h) Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(i) Revenue Sources

Revenues for current operations are received primarily from the District pursuant to the funding provisions included in the School's charter. In accordance with the funding provisions of the charter and Section 228.056(13), Florida Statutes, the School reports the number of full-time equivalent (FTE) students and related data to the District. Under provisions of Section 236.081, Florida Statutes, the District reports the number of FTE students and related data to the Florida Department of Education (FDOE) for funding through the Florida Education Finance Program. Funding for the School is adjusted during the year to reflect the revised calculations by the FDOE and the actual weighted FTE students reported by the School during the designated FTE student survey period.

(j) Subsequent Events

In preparing these financial statements, the School has evaluated subsequent events and transactions for potential recognition and disclosure through August 9, 2024 which is the date the financial statements were available to be issued.

UCP WEST ORANGE CHARTER SCHOOL
(A Division of United Cerebral Palsy of Central Florida, Inc.)

Notes to Financial Statements

(2) Liquidity and Availability

As of June 30, 2024, the Organization has \$1,441,645 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditure. The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

The following table reflects the Organization's financial assets as of June 30, 2024.

Accounts receivable	\$ 7,734
Due from UCP	<u>1,433,911</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 1,441,645</u>

(3) Property and Equipment

Property and equipment consist of the following at June 30, 2024:

Equipment	\$ 80,936
Leasehold improvements	<u>65,884</u>
	146,820
Less accumulated depreciation	<u>(143,333)</u>
	<u>\$ 3,487</u>

UCP WEST ORANGE CHARTER SCHOOL
(A Division of United Cerebral Palsy of Central Florida, Inc.)

Notes to Financial Statements

(4) Schedule of Local Revenue Sources

The following is a schedule of local revenue sources and amounts:

Orange County District School Board:	
Florida Education Finance Program	\$ 2,893,786
Discretionary millage funds	298,132
Special millage	245,811
Class size reduction	429,019
Educational enrichment allocation	57,998
Safe schools	20,351
Compression adjustment	14,280
Mental health assistance	12,398
Total	<u>\$ 3,971,775</u>
Capital outlay	<u>\$ 146,198</u>
IDEA grant	<u>\$ 52,579</u>
Title I Part A	<u>\$ 60,270</u>
National School Lunch Program	<u>\$ 205,175</u>
CARES COVID-19 grant	<u>\$ 41,353</u>
21 st Century CCLC – Title IV Part B	<u>\$ 96,810</u>

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Independent Auditor's 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
UCP West Orange Charter School
(A Division of United Cerebral Palsy of Central Florida, Inc.)

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 UCP West Orange Charter School (A Division of United Cerebral Palsy of Central Florida, Inc. (the Organization)), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 9, 2024.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Schatz, Tschagg, Whitcomb, Mitchell & Shuilen, LLP

Maitland, Florida
August 9, 2024

SCHAFFER, TSCHOPP, WHITCOMB, MITCHELL & SHERIDAN, LLP

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Management Letter

To the Board of Directors
UCP West Orange Charter School
(A Division of United Cerebral Palsy of Central Florida, Inc.)

We have audited the financial statements of the UCP West Orange Charter School (the "School") (A Division of United Cerebral Palsy of Central Florida, Inc.) as of and for the fiscal year ended June 30, 2024, and have issued our report thereon dated August 9, 2024.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United State of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Other Reporting Requirements

We have issued our Independent Auditor's 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*. Disclosures in those reports and schedule, which are dated August 9, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.854(1)(e)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. In connection with our audit, there were no recommendations made in the preceding annual financial audit report for the year ended June 30, 2023.

Official Title

Section 10.854(1)(e)5., Rules of the Auditor General, requires that the name or official title of the entity and the school code assigned by the Florida Department of Education be disclosed in this management letter. The official title and the school code assigned by the Florida Department of Education of the entity are UCP West Orange Charter School (A Division of United Cerebral Palsy of Central Florida, Inc.) with a school code assigned of 480068.

Financial Condition and Management

Sections 10.854(1)(e)2. And 10.855(11), Rules of the Auditor General, require us to apply appropriate procedures and communicate whether or not the School has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the School did not meet any of the conditions in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.854(1)(e)6.a. and 10.855(12), Rules of the Auditor General, we applied financial condition assessment procedures for the School. It is management's responsibility to monitor the School's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same.

Section 10.854(1)(e)3., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Transparency

Sections 10.854(1)(e)7. And 10.855(13), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether the School maintains on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes. In connection with our audit, we determined that the School maintained on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes.

Additional Matters

Section 10.854(1)(e)4., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

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 Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Directors, applicable management, and Orange County District School Board and is not intended to be and should not be used by anyone other than these specified parties.

Schaefer, Tschoff, Whitcomb, Mitchell & Shuilen, LLP

Maitland, Florida
August 9, 2024

SCHAFFER, TSCHOPP, WHITCOMB, MITCHELL & SHERIDAN, LLP

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Independent Auditor's Report on Supplementary Information

The Board of Directors
UCP West Orange Charter School
(A Division of United Cerebral Palsy of Central Florida, Inc.)

We have audited and reported separately herein on the financial statements of UCP West Orange Charter School (A Division of United Cerebral Palsy of Central Florida, Inc.) as of and for the year ended June 30, 2024.

Our audit was made for the purpose of forming an opinion on the basic financial statements of UCP West Orange Charter School (A Division of United Cerebral Palsy of Central Florida, Inc.) taken as a whole. The supplementary information included in Schedule 1 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as whole.

Schafer, Tschopp, Whitcomb, Mitchell & Sheridan, LLP

Maitland, Florida
August 9, 2024

UCP WEST ORANGE CHARTER SCHOOL
(A Division of United Cerebral Palsy of Central Florida, Inc.)

Statement of Activities by Fund Type

Year ended June 30, 2024

	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
Revenue:			
FTE revenue	\$ 3,971,775	-	3,971,775
Capital Outlay	146,198	-	146,198
Title I Part A	-	60,270	60,270
National School Lunch Program	-	205,175	205,175
IDEA grant	-	52,579	52,579
21st Century CCLC - Title IV Part B	-	96,810	96,810
Contributions and grants	34,951	-	34,951
CARES COVID-19 grant	-	41,353	41,353
Medicaid therapy revenue	20,383	-	20,383
	<u>4,173,307</u>	<u>456,187</u>	<u>4,629,494</u>
Expenses:			
Program expenses	2,451,215	456,187	2,907,402
General and administration	1,562,277	-	1,562,277
	<u>4,013,492</u>	<u>456,187</u>	<u>4,469,679</u>
Change in net assets	<u>\$ 159,815</u>	<u>-</u>	<u>159,815</u>