

**North County Charter School, Inc.
Board of Directors Regular Meeting**

Wednesday, August 14, 2024, @ 9:00AM (Board Room, Bldg 5)

AGENDA

- I. **Call to order/Attendance:** President, Mrs. Simchick
- II. **Pledge of Allegiance/Invocation:** President, Mrs. Simchick
- III. **Approve/Amend today's agenda:** *Amended at meeting to add Action Item C (4900 Procurement)
- IV. **Citizen/Parent input/concerns:**
- V. **Consent Agenda:**
 - A. To approve the minutes of the June 12, 2024 Regular Board Meeting-Mr. Potter Recommend Approval
 - B. To approve Melissa Wallace as new 4th/5th Writing & Advanced Reading Teacher; Jessica Sullivan as part-time Lunchroom Monitor, and Tyesha Hoilett as Cafeteria Aide-Mr. Potter Recommends Approval
 - C. To approve the (prior) submission of the Mental Health Grant to SDIRC (Re: \$21K to support school counseling)-Mr. Potter Recommends Approval
- VI. **Action Agenda:**
 - A. To approve April, May & June (2024) financials for submission to SDIRC-Mr. Potter and Mrs. Bakos Recommend Approval
 - B. To approve the revised Board By-Laws to include the newly adopted 1.5 hour meeting time limit, with 30 minute optional extension by adopted motion AND required check signatures-Mr. Potter and Mrs. Simchick Recommend Approval
- VII. **Reports:**
 - A. Parent Involvement Committee: Mrs. Le / Other (Mrs. Irons if necessary)
 - B. Business & Finance Manager: Mrs. Bakos will provide an update on the NSLP application work and audit preparations for completing FY 2024 on time
 - C. Director-Principal: Mr. Potter will provide an update on school grade data, student enrollment and summer facility/other work, including curricular additions
 - D. Assistant Principal Report: Ms. Irons will share a report on waiting lists / capacity issues
- VIII. **Board Member Matters:** None requested
- IX. **Adjournment:**

Bylaws of the North County Charter School, INC.

(a Not-For-Profit Florida Corporation)

Article I

Name

Section 1.1 Name. The name of the Corporation shall be North County Charter School, Inc., (the "Corporation").

Article II

Organization

Section 2.1. Statement of Purposes. The purposes of this Corporation, as expressed in its Articles of Corporation, shall be for the purpose of transacting all lawful business for which corporations may be incorporated under the Florida Not For Profit Corporation Act and to distribute the whole or any part of the income therefrom and the principle thereof exclusively for charitable, religious, scientific, literary or educational purposes, either directly or by contributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code and Regulations issued pursuant thereto, as they now exist or as they may be amended.

Section 2.2 Dissolution. In the event of the dissolution of the corporation, the Board of Directors("Board") shall after paying or making provision for the payment of all the liabilities of the Corporation, dispose of all the remaining assets of the Corporations, exclusively for charitable, educational, religious, or scientific purposes, as shall at the time qualify as an exempt organizations under Section 501(c)(3) of the Internal Revenue Code 1986(or the corresponding provisions of any future United States Internal Revenue Law), as the Board shall determine. Any such assets not so disposed of by the court having proper jurisdiction where the principal office of the Corporation is then located, exclusively for such purposes or to such organizations, as said court shall determine, which are organized and operated exclusively for such purposes.

Article III

Membership

Section 3.1 Members. This Corporation is a non-profit, non-stock corporation, and shall have a membership whose admission and qualifications shall be determined from time to time by the Board of Directors.

Article IV

Board of Directors

Section 4.1 Management. All powers of the Corporation shall be exercised by and under the authority of the Board, and the property, business and affairs of the Corporation shall be managed under the Board's direction. Except as specifically set forth to the contrary herein (e.g. Adjournments), the Board may not take any action, except upon approval thereof by the affirmative vote of a majority of the members present, and no action may be passed without the affirmative vote of at least three members present. A quorum necessary to hold any meeting can be no less than three members of the Board present. The affirmative vote of not less than two-thirds (2/3) of the full membership shall be necessary for all actions by the Board relating to the following:

4.1.1. Approval of charitable gifts, transfers, distributions, and grants by the Corporation to other entities;

4.1.2. Adoption of an amendment to the Articles of the Incorporation or the By-Laws;

4.1.3. Organization of a subsidiary or affiliate by the Corporation, and

4.1.4. Approval if any merger, consolidation or sale or other transfer of all or a substantial part of the assets of the Corporation.

Section 4.2 Number of Directors. The number of Board members in active service shall not be more than seven, or less than five.

Section 4.3 Nomination of Directors. The Board at its annual meeting in June shall nominate new members to the Board or renew current members for another term of one year.

Section 4.4 Election of Directors. Directors nominated by the Board at the June meeting shall take office at the first board meeting following the June meeting.

Section 4.5. Term of elected Directors. The initial Board of Directors named in the articles of Incorporation shall serve as Directors for an initial term to which they are elected. Each elected Director shall hold office for a staggered term of three (3) years.

Section 4.6 Vacancies. In the event of the death or resignation of any Director during the term of office, the President, with the approval of a majority of the remaining Directors shall appoint a successor, who shall serve for the unexpired term of such Director. In the event of more than one vacancy occurring at the same time, the Board for a period not exceed 45 days, may conduct business with no less than three (3) members present.

Section 4.7 Resignation or removal of Directors. A Director of the Corporation may resign at any time by tendering his/her resignation in writing to the Corporation, which resignation shall become effective upon the date specified therein, or if no date is specified, upon receipt by the

Corporation at its principal place of business. Any elected Director may be removed at any time without cause by a two-thirds (2/3) vote of the other Directors. Any Board member missing (3) consecutive meetings without good cause shall automatically be removed from the Board. For any resignation to be considered “official,” a majority of remaining members must take a vote for the record to “accept” a member’s resignation.

Section 4.8 Annual Meeting of the Board. The annual meeting of the Board shall be held during the month of June of each year, unless the Board by resolution, provides for a different time and place for the holding of such annual meeting.

Section 4.9 Special Meetings. Special meetings of Board may be called at any time by the President of the Corporation. Further, special meetings of the Board must be called by the President within fourteen (14) days of receipt of a written request of any two (2) or more other Directors. Written notice of special meetings shall be given to each Director not less than one (1) day prior to such meeting. The official posting of a special meeting shall be made at least one day in advance of the special meeting, including its single purpose, time and location. The Business to be transacted at any special meeting shall be limited to the single item set forth in the notice or waiver thereof.

Section 4.10. Regular Meetings. The Board shall meet no less than six times each year, including the annual meeting and the meeting intervals shall not exceed sixty (60) days. Meeting duration shall not exceed 1.5 hours, unless a successful motion is passed to extend any meeting by an additional 30 minutes.

Section 4.11. Quorum and Action of the Board. At least three (3) Directors must be present in person at a meeting to constitute a quorum for the transaction of business at such meeting. Except as otherwise provided by law, the Articles of Incorporation, or the Bylaws, the affirmative vote of a majority of the Directors present, whether or not a quorum exists, may adjourn any meeting of the Board to another time and place. Notice of any such adjourned meeting shall be given to the Directors who were not present at the time of the adjournment.

Section 4.12 Voting Shares of Stock. In the event the Corporation owns shares of stock in another Corporation, such shares shall be voted by the President, or his designee, as authorized by a vote of the Board as set forth in Section 4.1 herein above.

Article V

Officers

Section 5.1. Number. The Corporation shall have a President, Vice President, Secretary, and Treasurer, each of whom shall be elected by the Board. Such other officers and assistant officers may be deemed necessary may be elected or appointed by the Board. Any two (2) or more offices may be held by the same person. Officers must be residents of the State of Florida

and United States citizens. The failure to elect an officer shall not affect the existence of the Corporation.

Section 5.2. Election and Term of Office. All officers of the Corporation shall be elected by a vote of the Board as set forth in Section 4.1 hereinabove at the annual meeting of the Board. A duly elected officer shall hold an office term of one (1) year, commencing at the close of the annual meeting, and until their earlier death, resignation or removal.

Section 5.3 Vacancies. A vacancy in any office because of death, resignation, removal, disqualification or otherwise (including removal in the event an officer is not reelected during his term in office) shall be filled by an election by the Board as set forth in Section 4.1 hereinabove.

Section 5.4 Resignation or Removal of Officers. An officer of the Corporation may resign at any time by tendering his/her resignation in writing to the President or the Secretary. Resignations shall become effective upon acceptance by majority vote of the Board at its next meeting. An officer of the Corporation may be removed at any time, with or without cause, at any meeting of the Board by a vote of the Board as set forth in Section 4.1 hereinabove.

Section 5.5 President. The President shall be the principal executive officer of the Corporation and, subject to the control of the Board, shall in general supervise and control all of the business and affairs of the Corporation and shall preside over meetings of the Board of Directors. He/she shall act as a duly authorized representative of the Board and the Corporation in all in which the Board has not formally designated some other person to act. He shall report as directed to the Board at each meeting. He may sign, with the Secretary or any other proper officer of the Corporation authorized by the Board, deeds, mortgages, bonds, contracts or other instruments which the Board has authority to execute, except in cases where the signing and the execution thereof shall be expressly delegated by the Board or by these Bylaws to some other officer or agent of the Corporation, or shall be required by law to be otherwise signed or executed, and in general shall perform all duties incident to the office of President and such other duties as may be prescribed by the Board from time to time.

Section 5.6. Vice-President. The Vice-President shall act in place and stead of the President in the event of the President's absence, inability or refusal to act, and shall exercise and discharge such other duties as may be required of him by the Board.

Section 5.7 Secretary. The Secretary shall keep or cause to be kept all of the records of the Corporation, records or cause to be recorded the minutes of the meetings of the Board, send out or cause to be sent out all notices of meetings of the Board and all Committees, attest to the seal of the Corporation where necessary or required, and keep or cause to be kept a register of the names and addresses of each Director. The Secretary shall perform such other duties as may be prescribed by the Board.

Section 5.8 Treasurer. The Treasurer shall insure or cause to be insured that a true and accurate accounting of the financial transactions of the Corporation is made and that such accounting is presented to and made available to the Board. The Treasurer shall perform such other duties as may be prescribed by the Board.

Section 5.9 Other officers. Other officers elected by the Board shall have such duties and responsibilities as the Board deems advisable.

Article VI

Committees of the Board

Section 6.1 Committees of the Board. The Board may, by resolution, establish standing committees and special committees of the Board. Unless otherwise specified by resolution of the Board or these Bylaws, the Board of Directors shall annually appoint the members and the chairman of the standing committees and shall fill vacancies of any standing committee. Appointments to the standing committees shall be made by the Board of Directors at the annual meeting. In addition, the President may, if so, authorized by the Board, appoint the members and chairman of such special committees as the Board may create, which members and chairman may include persons who are not members of the Board. All committee appointments and the chairman must be approved by a vote of the Board.

Section 6.2. Standing Committee. Standing Committees shall be created as required by resolution of the Board. The purpose, duties, number of members and reporting requirements of each standing committee shall be specified in the resolution creating the committee.

Section 6.3. Special Committees. Special Committees shall be created as required by resolution of the Board. The purpose, duties, number of members and reporting requirements of each special committee shall be specified in the resolution creating committee.

Section 6.4 Committee Members Term of Office. Unless otherwise specified by resolution of the Board, members of each committee shall continue in office until the next annual meeting of the Board and until their successors are appointed, unless the committees of which they are members shall be sooner terminated by resolution of the Board or until their earlier death, resignation or removal

Article VIII

Contracts, Checks, Deposit Books and Records

Section 8.1. Contracts. The Board may authorize any officer or officers, agent or agents, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to specific instances.

Section 8.2 Loans. No loans shall be contracted on behalf of the Corporation and no evidences of indebtedness shall be issued in its name unless authorized by a resolution accepted by 2/3rds of the full membership of the entire Board, which authority may be general or confined to specific instances.

Section 8.3. Checks, Drafts, Etc. All checks drafts or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the Corporation shall be signed by at least one (1) officer, or agent (such as the Director) of the Corporation and in such manner as shall from time to time determined by resolution of the Board. In cases where checks exceed \$10,000, two (2) signatures will be required.

Section 8.4. Deposits. All funds of the Corporation not otherwise employed shall be deposited from time to time to the credit of the Corporation in such banks, trust companies or other depositories as the Board may select.

Section 8.5 Gifts. The Board may accept, on behalf of the Corporation, any contributions, gifts, bequests or devise.

Section 8.6 Books and Records. The Corporation shall keep correct and complete books and records of account and shall keep minutes of the proceedings of its Board and committees of the Board. Any books, records and minutes may be in written form or in any other form capable of being converted into written form within a reasonable time.

Section 8.7 Financial Statements. Not later than two (2) months are the close of each fiscal year, the Corporation shall prepare a balance sheet showing in reasonable detail the financial condition of the Corporation as the close of its fiscal year, a profit and loss statement showing the results of the operations of the Corporation during its fiscal year, and any other financial statement as may be required by a resolution of the Board. The balance sheets and profit and loss statements shall be filed in the principal office of the Corporation, shall be kept for at least five (5) years, and shall be subject to inspection during business hours by any Board member.

ARTICLE IX

CERTIFICATES FOR MEMBERS AND THEIR TRANSFER

Section 9.1 Certificates of Members. The Board shall provide for the issuance of certificates evidencing membership in the Corporation. The form of such certificates shall be determined by the Board. The certificates will be signed by the President or a Vice-President and by the Secretary or an assistant Secretary. The certificates shall be sealed with the corporate seal and shall be separately numbered. The name and address of each member and the date of issuance of the certificates shall be recorded in the corporate records. If a certificate is lost, mutilated, or destroyed, it may be reissued in the manner determined by the Board. The certificates shall be non-transferable.

ARTICLE X

FISCAL YEAR

Section 10.1 Fiscal Year. The fiscal year of the corporation shall end on the thirtieth day of June of each year.

ARTICLE XI

CORPORATE SEAL

Section 11.1 Corporate Seal. The Board shall provide a corporate seal which shall be circular in form and shall have inscribed there on the name of the Corporation and the state of incorporation and the words "Corporate Seal".

ARTICLE XII

NOTICE

Section 12.1 General. Whenever, under the provision of any statute, the Articles of Incorporation or these Bylaws, notice is required to be given to any Director or Officer, it shall not be construed to require personal notice, rather, such notice may be given unless otherwise required by these Bylaws, either personally or by depositing the same in a post office box in a postpaid envelope or by delivering the same via parcel delivery service, the cost thereof being prepaid, in either case addressed to such Director or Officer at his address as the same appears in the records of the Corporation; and three (3) days after the same shall be so mailed or delivered to the parcel delivery service shall be deemed to be the time of the giving of such notice.

Section 12.2 Waiver. Whenever by law, the Articles of Incorporation or these Bylaws notice required or permitted to be given to any Director or Officer, a waiver thereof in writing signed by the person or persons entitled to such notice, whether before or after the time stated therein, shall be equivalent to the giving of such notice. Attendance of a person at a meeting shall constitute a waiver of notice of such meeting, except when the person attends a meeting for the express purpose of objecting at the beginning of the meeting to the transaction of any business because the meeting is not lawfully called or convened. The business to be transacted and the purpose of any special meeting of the Board shall be specified in any written waiver of notice thereof.

ARTICLE XIII
AMENDMENTS

Section 13.1 By Directors. These Bylaws may be amended or repealed wholly or in part, consistent with any Bylaws adopted by the Board, at any meeting at which a quorum is present by an election by the entire Board in accordance with Section 4.1. hereinabove.

Revised: These by-laws were revised by action of the Board of Directors on **August 14, 2024**.

**North County Charter School, Inc.
Board of Directors Regular Meeting**

Wednesday, June 12, 2024, @ 9:00AM (Board Room, Bldg. 5)

MINUTES

- I. **Call to order/Attendance:** President, Mrs. Simchick called the meeting to order at 9:09AM. Also present at the start of the meeting were the Treasurer, Mr. Cook, the Secretary, Mr. Prescott, Director & Principal, Mr. Potter, Assistant Principal, Ms. Irons. Mrs. Aguirre was absent (unexcused)
- II. **Pledge of Allegiance/Invocation:** Mrs. Simchick lead the group in the Pledge of Allegiance and Ms. Irons gave an invocation.
- II. **Approve/Amend today's agenda:** Mr. Cook moved to have Mr. Tyson and Mr. Wilson removed as check signers at the bank, and to add Mrs. Aguirre and Mr. Prescott. Mrs. Simchick seconded the motion and it passed unanimously, 3-0.
- III. **Citizen/Parent input/concerns:** No concerns or comments were offered by the public.
- IV. **Yearly BOD Organizational Nominations / Elections (See by-laws) for:**
 - A. Board President – Motion by Cook, second by Prescott for Mrs. Simchick to continue. Unanimous, 3-0
 - B. Board Vice President -Motion by Prescot, Second by Simchich for Mr. Cook to replace Mr. Tyson. Passed unanimously, 3-0.
 - C. Board Treasurer -Motion by Cook, second by Simchick for Mrs. Aguirre replacing Mr. Cook. Passed unanimously,3-0.
 - D. Board Secretary -Motion by Cook, second by Simchick for Mr. Prescott to continue. Passed unanimously, 3-0.
- V. **Consent Agenda:**
 - A. **To approve the minutes of the May 15, 2024 Regular Board Meeting**-Motion by Cook to accept with title change (Agenda to Minutes), second by Simchick. Passed unanimously, 3-0.
- VI. **Action Agenda:**
 - A. **To approve March financials for submission to SDIRC**-Motion by Prescott to approve, second by Cook. Passed unanimously, 3-0.
 - B. **To approve Safety Policy and Staff Progressive Discipline Policy updates (to comply with House Bill 1473)**-Motion by Prescott to adopt with second by Cook. Passed unanimously, 3-0.
 - C. **To discuss and possibly approve an advertising opportunity fundraiser to purchase a new electronic sign (Brister quote to upgrade existing sign on Old Dixie)**-Following a discussion, the

Board provided advice to Mr. Potter to consider initiating a fundraising effort, and begin to collect commitments before proceeding. The group did not establish a dollar amount; however, would be willing to consider an action item in the fall on this matter. No action taken.

- D. To approve submission of the 2024-2025 Comprehensive Evidence-Based Reading Plan to SDIRC and Just Read Florida!**-Motion by Prescott to approve the plan for submission, with a second by Cook. Passed unanimously, 3-0.

VII. Reports:

- A. Parent Involvement Committee:** Ms. Irons gave a report, as Mrs. Le was not present. The PIC did an amazing job with year end activities supporting the students! They provided a bubble truck on the last day of school, which was a big hit, and they also organized the annual Patriotic Banner Parade on the second to the last day. This successful fundraiser was a great way to involve parents and community members in supporting the school through advertising their local businesses with banners displayed for a full year on the NCCS campus. They also provided a bounce house for the kids that day! We are so appreciative of their efforts! Mr. Potter had also attended an appreciation dinner with members of the PIC and awarded Mrs. Le a plaque. As Mrs. Prescott could not attend, he presented a plaque to Mr. Prescott to take home with our many thanks.
- B. Business & Finance Manager:** As Mrs. Bakos could not attend, Mr. Potter provided an update on the NSLP application work and audit preparations for completing FY 2024. There will be a 3-day required training sometime in July, and the school will prepare to host a visiting team in the fall from the Florida Dept of Agriculture seeking final approval to move under the umbrella of the National School Lunch Program once again. The school will need a plan for charging for meals, as it will not qualify for the CEP (free) program. Every effort to keep charges at or less than the district's meal rates will be made.
- C. Director-Principal:** Mr. Potter provided an update on VBSM promotional video and advertising work to run during the summer months (through Aug 9). VBSM has planned to target both Hulu ads and also YouTube ads. These have already begun to run. Thank you to Mr. Cook and Mrs. Aguirre for interviewing for the video production. He played a sample 30 second video for the Board to see. VBSM did a very professional job and they were responsive to requests for edits prior to publishing the videos. This effort, combined with multiple brochure drops throughout North County represent a coordinated recruiting effort to attempt to hit the budget target projection of 324 K to 5 students by start of school.
- D. Vice Principal Report:** Ms. Irons did not have additional information to share following the PIC report.

VIII. Board Member Matters:

- A.** Mrs. Simchick proposed a 1.5 hour time limit to future meetings with an option (by member motion to extend a meeting by up to an additional 30 minutes. Motion by Cook to accept, with second by Prescott. Passed unanimously, 3-0. Mr. Potter then explained that he would need to update the Board's by-laws and bring these back for action in August. The group also agreed (without action) not to hold a July, 2024 regular meeting.

IX. Adjournment: 10:52AM



Members:
Florida Institute of CPAs
American Institute of CPAs
Government Audit Quality Center

2803 W. Busch Blvd Ste 106
Tampa, FL 33618
office (813) 892-4274 fax (813) 932-1913
www.KingandWalker.com

Independent Accountants' Compilation Report

To the Board of Directors
North County Charter School, Inc.
Vero Beach, Florida

Management is responsible for the accompanying financial statements of each separate governmental fund information of North County Charter School, Inc. ("School"), which comprise the balance sheet (unaudited) as of April 30, 2024, and the related statement of revenue, expenditures, and changes in fund balance (unaudited), including information on budget vs. actual, for one month and the period then ended, included in the accompanying prescribed form in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements included in the accompanying prescribed form.

Management has elected to omit substantially all of the disclosures, government-wide financial statements, and Management's Discussion and Analysis required in accordance with accounting principles generally accepted in the United States of America. If the omitted information were included in the financial statements, they might influence the user's conclusions about School's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Indian River County School District and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of North County Charter School, Inc. and Indian River County School District, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

King & Walker, CPAs

June 18, 2024
Tampa, Florida

North County Charter School, Inc. MSID No. 5003
Indian River County, Florida
Balance Sheet (Unaudited)
April 2024

	Accounts	General Fund	Special Revenue Fund	Debt Service	Capital Outlay	Total Governmental Funds
ASSETS						
Cash and cash equivalents	1110	\$ 2,592,226	\$ -	\$ -	\$ -	\$ 2,592,226
Accounts Receivable	1130	6,285				6,285
Due from Other Funds	1140	86,230				86,230
Deposits	1210					-
Due From Other Agencies	1220		73,438		12,792	86,230
Prepaid Expenses	1230					-
Other Current Assets	12XX					-
Total Assets		<u>\$ 2,684,741</u>	<u>\$ 73,438</u>	<u>\$ -</u>	<u>\$ 12,792</u>	<u>\$ 2,770,971</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accrued Salaries & Benefits	2110		\$ -	\$ -	\$ -	\$ -
Accounts Payable	2120	12,365				12,365
Due to Other Funds	2160		73,438		12,792	86,230
Payroll Deductions & Withholdings	2170					-
Other Current Liabilities	2200					-
Deferred Revenue	2630					-
Total Liabilities		<u>12,365</u>	<u>73,438</u>	<u>-</u>	<u>12,792</u>	<u>98,595</u>
Fund Balance						
Nonspendable	2710	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	2720		-	-	-	-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	2,672,376				2,672,376
Total Fund Balance		<u>2,672,376</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,672,376</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 2,684,741</u>	<u>\$ 73,438</u>	<u>\$ -</u>	<u>\$ 12,792</u>	<u>\$ 2,770,971</u>

See Independent Accountants' Compilation Report.

North County Charter School, Inc. MSID No. 5003
Indian River County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month Ending April 2024

FTE Projected 324
FTE Actual 324 100% of Projected

	Account Number	General Fund				Special Revenue			
		Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230	44,262	397,017	194,188				204%	
STATE SOURCES									
FEFP	3310	177,816	2,069,633	2,461,486	84%				
School Recognition	3361	-	45,077						
Charter School Capital Outlay	3397								
Other State Revenue	3399	7,642	63,726						
LOCAL SOURCES									
Local Capital Outlay	3413								
Interest	3430	9,327	100,009	100,000	100%				
Other Local Source Revenue	34XX	23,526	188,797	257,084	73%				
Total Revenues		218,311	2,467,242	2,818,570	88%	44,262	397,017	194,188	204%
Expenditures									
Current Expenditures									
Instruction	5000	155,193	1,454,121	1,435,067	101%	13,068	231,215	194,188	119%
Student Support Services	6100	6,761	65,886	122,972	54%	6,725	62,653		
Instructional Media Services	6200								
Curriculum Development	6300								
Instructional Staff Training	6400			11,475	0%				
Instructional Related Technology	6500			36,720	0%				
Board	7100		11,461	35,496	32%				
General Administration	7200	7,714	77,148	102,648	75%				
School Administration	7300	41,714	458,590	453,387	101%				
Facilities Acquisition & Construction	7400	118	762						
Fiscal Services	7500		26,488	36,720	72%				
Food Services	7600					33,060	222,657	293,025	76%
Central services	7700								
Student Transportation Services	7800		19,695	40,800	48%				
Operation of Plant	7900	10,729	184,093	345,073	53%	8,290	86,412		
Maintenance of Plant	8100	4,696	54,799	25,000	219%				
Administrative Technology Services	8200								
Community Services	9100	13,806	78,605	199,238	39%				
Debt Service	9200								
Total Expenditures		240,731	2,431,648	2,844,596	85%	61,143	602,937	487,213	124%
Excess (Deficiency) of Revenues Over Expenditures		(22,420)	35,594	(26,026)	-137%	(16,881)	(205,920)	(293,025)	70%
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700								
Transfers In	3600					16,881	205,920	293,025	70%
Transfers Out	9700	(32,735)	(319,099)	(357,622)	89%				
Total Other Financing Sources (Uses)		(32,735)	(319,099)	(357,622)	89%	16,881	205,920	293,025	70%
Net Change in Fund Balances									
Fund balances, beginning		(55,155)	(283,505)	(383,648)	74%	-	-	-	
Adjustments to beginning fund balance		2,727,531	2,955,881	2,955,881	100%	-	-	-	
Fund Balances, Beginning as Restated		2,727,531	2,955,881	2,955,881	100%	-	-	-	
Fund Balances, Ending		\$ 2,672,376	\$ 2,672,376	\$ 2,572,233	104%	\$ -	\$ -	\$ -	%

See Independent Accountants' Compilation Report.

North County Charter School, Inc. MSID No. 5003
Indian River County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month Ending April 2024

FTE Projected 324
FTE Actual 324 100% of Projected

	Account Number	Debt Service				Capital Outlay			
		Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230								
STATE SOURCES									
FEFP	3310								
School Recognition	3361								
Charter School Capital Outlay	3397					12,791	198,288	174,520	114%
Other State Revenue	3399								
LOCAL SOURCES									
Local Capital Outlay	3413							88,133	0%
Interest	3430								
Other Local Source Revenue	34XX								
Total Revenues		<u>-</u>	<u>-</u>	<u>-</u>		<u>12,791</u>	<u>198,288</u>	<u>262,653</u>	<u>75%</u>
Expenditures									
Current Expenditures									
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Curriculum Development	6300								
Instructional Staff Training	6400								
Instructional Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition & Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200	28,645	311,467	327,250	95%				
Total Expenditures		<u>28,645</u>	<u>311,467</u>	<u>327,250</u>	<u>95%</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Excess (Deficiency) of Revenues Over Expenditures		<u>(28,645)</u>	<u>(311,467)</u>	<u>(327,250)</u>	<u>95%</u>	<u>12,791</u>	<u>198,288</u>	<u>262,653</u>	<u>75%</u>
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700								
Transfers In	3600	28,645	311,467	327,250	95%				
Transfers Out	9700					(12,791)	(198,288)	(262,653)	75%
Total Other Financing Sources (Uses)		<u>28,645</u>	<u>311,467</u>	<u>327,250</u>	<u>95%</u>	<u>(12,791)</u>	<u>(198,288)</u>	<u>(262,653)</u>	<u>75%</u>
Net Change in Fund Balances									
Fund balances, beginning		-	-	-		-	-	-	
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	
Fund Balances, Ending		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>%</u>

See Independent Accountants' Compilation Report.

North County Charter School, Inc. MSID No. 5003
Indian River County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month Ending April 2024

FTE Projected 324
FTE Actual 324 100% of Projected

	Account Number	Other Governmental Fund				Total Governmental Funds			
		Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230	44,262	397,017	194,188		44,262	397,017	194,188	204%
STATE SOURCES									
FEFP	3310	177,816	2,069,633	2,461,486		177,816	2,069,633	2,461,486	84%
School Recognition	3361	-	45,077	-		-	45,077	-	
Charter School Capital Outlay	3397	12,791	198,288	174,520		12,791	198,288	174,520	114%
Other State Revenue	3399	7,642	63,726	-		7,642	63,726	-	
LOCAL SOURCES									
Local Capital Outlay	3413	-	-	88,133		-	-	88,133	0%
Interest	3430	9,327	100,009	100,000		9,327	100,009	100,000	100%
Other Local Source Revenue	34XX	23,526	188,797	257,084		23,526	188,797	257,084	73%
Total Revenues		-	-	-		275,364	3,062,547	3,275,411	94%
Expenditures									
Current Expenditures									
Instruction	5000	168,261	1,685,336	1,629,255		168,261	1,685,336	1,629,255	103%
Student Support Services	6100	13,486	128,539	122,972		13,486	128,539	122,972	105%
Instructional Media Services	6200	-	-	-		-	-	-	
Curriculum Development	6300	-	-	-		-	-	-	
Instructional Staff Training	6400	-	-	11,475		-	-	11,475	0%
Instructional Related Technology	6500	-	-	36,720		-	-	36,720	0%
Board	7100	-	11,461	35,496		-	11,461	35,496	32%
General Administration	7200	7,714	77,148	102,648		7,714	77,148	102,648	75%
School Administration	7300	41,714	458,590	453,387		41,714	458,590	453,387	101%
Facilities Acquisition & Construction	7400	118	762	-		118	762	-	
Fiscal Services	7500	-	26,488	36,720		-	26,488	36,720	72%
Food Services	7600	33,060	222,657	293,025		33,060	222,657	293,025	76%
Central services	7700	-	-	-		-	-	-	
Student Transportation Services	7800	-	19,695	40,800		-	19,695	40,800	48%
Operation of Plant	7900	19,019	270,505	345,073		19,019	270,505	345,073	78%
Maintenance of Plant	8100	4,696	54,799	25,000		4,696	54,799	25,000	219%
Administrative Technology Services	8200	-	-	-		-	-	-	
Community Services	9100	13,806	78,605	199,238		13,806	78,605	199,238	39%
Debt Service	9200	28,645	311,467	327,250		28,645	311,467	327,250	95%
Total Expenditures		-	-	-		330,519	3,346,052	3,659,059	91%
Excess (Deficiency) of Revenues Over Expenditures		-	-	-		(55,155)	(283,505)	(383,648)	74%
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700	-	-	-		-	-	-	
Transfers In	3600	45,526	517,387	620,275		45,526	517,387	620,275	83%
Transfers Out	9700	(45,526)	(517,387)	(620,275)		(45,526)	(517,387)	(620,275)	83%
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances		-	-	-		(55,155)	(283,505)	(383,648)	74%
Fund balances, beginning		2,727,531	2,955,881	2,955,881		2,727,531	2,955,881	2,955,881	100%
Adjustments to beginning fund balance		-	-	-		-	-	-	
Fund Balances, Beginning as Restated		-	-	-		2,727,531	2,955,881	2,955,881	100%
Fund Balances, Ending		\$ -	\$ -	\$ -	%	\$ 2,672,376	\$ 2,672,376	\$ 2,572,233	104%

See Independent Accountants' Compilation Report.



Members:
Florida Institute of CPAs
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2803 W. Busch Blvd Ste 106
Tampa, FL 33618
office (813) 892-4274 fax (813) 932-1913
www.KingandWalker.com

Independent Accountants' Compilation Report

To the Board of Directors
North County Charter School, Inc.
Vero Beach, Florida

Management is responsible for the accompanying financial statements of each separate governmental fund information of North County Charter School, Inc. ("School"), which comprise the balance sheet (unaudited) as of May 31, 2024, and the related statement of revenue, expenditures, and changes in fund balance (unaudited), including information on budget vs. actual, for one month and the period then ended, included in the accompanying prescribed form in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements included in the accompanying prescribed form.

Management has elected to omit substantially all of the disclosures, government-wide financial statements, and Management's Discussion and Analysis required in accordance with accounting principles generally accepted in the United States of America. If the omitted information were included in the financial statements, they might influence the user's conclusions about School's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Indian River County School District and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of North County Charter School, Inc. and Indian River County School District, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

King & Walker, CPAs

August 9, 2024
Tampa, Florida

North County Charter School, Inc. MSID No. 5003
Indian River County, Florida
Balance Sheet (Unaudited)
May 2024

	Accounts	General Fund	Special Revenue Fund	Debt Service	Capital Outlay	Total Governmental Funds
ASSETS						
Cash and cash equivalents	1110	\$ 2,487,373	\$ -	\$ -	\$ -	\$ 2,487,373
Accounts Receivable	1130	6,544				6,544
Due from Other Funds	1140	109,604				109,604
Deposits	1210					-
Due From Other Agencies	1220		96,813		12,791	109,604
Prepaid Expenses	1230					-
Other Current Assets	12XX					-
Total Assets		<u>\$ 2,603,521</u>	<u>\$ 96,813</u>	<u>\$ -</u>	<u>\$ 12,791</u>	<u>\$ 2,713,125</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accrued Salaries & Benefits	2110		\$ -	\$ -	\$ -	\$ -
Accounts Payable	2120	32,459				32,459
Due to Other Funds	2160		96,813		12,791	109,604
Payroll Deductions & Withholdings	2170					-
Other Current Liabilities	2200					-
Deferred Revenue	2630					-
Total Liabilities		<u>32,459</u>	<u>96,813</u>	<u>-</u>	<u>12,791</u>	<u>142,063</u>
Fund Balance						
Nonspendable	2710	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	2720		-	-	-	-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	2,571,062				2,571,062
Total Fund Balance		<u>2,571,062</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,571,062</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 2,603,521</u>	<u>\$ 96,813</u>	<u>\$ -</u>	<u>\$ 12,791</u>	<u>\$ 2,713,125</u>

See Independent Accountants' Compilation Report.

North County Charter School, Inc. MSID No. 5003
Indian River County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month Ending May 2024

FTE Projected 324
FTE Actual 324 100% of Projected

	Account Number	General Fund				Special Revenue			
		Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230	52,401	449,418	194,188				231%	
STATE SOURCES									
FEFP	3310	177,815	2,247,448	2,461,486	91%				
School Recognition	3361		45,077						
Charter School Capital Outlay	3397								
Other State Revenue	3399	10,176	73,902						
LOCAL SOURCES									
Local Capital Outlay	3413								
Interest	3430	9,232	109,241	100,000	109%				
Other Local Source Revenue	34XX	22,071	210,868	257,084	82%				
Total Revenues		<u>219,294</u>	<u>2,686,536</u>	<u>2,818,570</u>	<u>95%</u>	<u>52,401</u>	<u>449,418</u>	<u>194,188</u>	<u>231%</u>
Expenditures									
Current Expenditures									
Instruction	5000	147,479	1,601,600	1,435,067	112%	41,648	272,863	194,188	141%
Student Support Services	6100	20,454	86,340	122,972	70%		62,305		
Instructional Media Services	6200								
Curriculum Development	6300								
Instructional Staff Training	6400	165	165	11,475	1%				
Instructional Related Technology	6500			36,720	0%				
Board	7100	450	11,911	35,496	34%				
General Administration	7200	7,715	84,863	102,648	83%				
School Administration	7300	80,982	539,919	453,387	119%				
Facilities Acquisition & Construction	7400		763						
Fiscal Services	7500	3,045	29,533	36,720	80%				
Food Services	7600					24,363	247,020	293,025	84%
Central services	7700								
Student Transportation Services	7800		19,695	40,800	48%				
Operation of Plant	7900	16,737	200,830	345,073	58%	4,080	90,492		
Maintenance of Plant	8100	251	55,050	25,000	220%				
Administrative Technology Services	8200								
Community Services	9100	9,789	88,394	199,238	44%				
Debt Service	9200								
Total Expenditures		<u>287,067</u>	<u>2,719,063</u>	<u>2,844,596</u>	<u>96%</u>	<u>70,091</u>	<u>672,680</u>	<u>487,213</u>	<u>138%</u>
Excess (Deficiency) of Revenues Over Expenditures		<u>(67,773)</u>	<u>(32,527)</u>	<u>(26,026)</u>	<u>125%</u>	<u>(17,690)</u>	<u>(223,262)</u>	<u>(293,025)</u>	<u>76%</u>
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700								
Transfers In	3600					17,690	223,262	293,025	76%
Transfers Out	9700	(33,541)	(352,292)	(357,622)	99%				
Total Other Financing Sources (Uses)		<u>(33,541)</u>	<u>(352,292)</u>	<u>(357,622)</u>	<u>99%</u>	<u>17,690</u>	<u>223,262</u>	<u>293,025</u>	<u>76%</u>
Net Change in Fund Balances									
Fund balances, beginning		(101,314)	(384,819)	(383,648)	100%	-	-	-	
Adjustments to beginning fund balance		2,672,376	2,955,881	2,955,881	100%	-	-	-	
Fund Balances, Beginning as Restated		<u>2,672,376</u>	<u>2,955,881</u>	<u>2,955,881</u>	<u>100%</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Fund Balances, Ending		<u>\$ 2,571,062</u>	<u>\$ 2,571,062</u>	<u>\$ 2,572,233</u>	<u>100%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>%</u>

See Independent Accountants' Compilation Report.

North County Charter School, Inc. MSID No. 5003
Indian River County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month Ending May 2024

FTE Projected 324
FTE Actual 324 100% of Projected

Account Number	Debt Service				Capital Outlay				
	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	
Revenues									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230								
STATE SOURCES									
FEFP	3310								
School Recognition	3361								
Charter School Capital Outlay	3397				12,792	211,080	174,520	121%	
Other State Revenue	3399								
LOCAL SOURCES									
Local Capital Outlay	3413						88,133	0%	
Interest	3430								
Other Local Source Revenue	34XX								
Total Revenues		<u>-</u>	<u>-</u>	<u>-</u>	<u>12,792</u>	<u>211,080</u>	<u>262,653</u>	<u>80%</u>	
Expenditures									
Current Expenditures									
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Curriculum Development	6300								
Instructional Staff Training	6400								
Instructional Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition & Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200	28,643	340,110	327,250	104%				
Total Expenditures		<u>28,643</u>	<u>340,110</u>	<u>327,250</u>	<u>104%</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Excess (Deficiency) of Revenues Over Expenditures		<u>(28,643)</u>	<u>(340,110)</u>	<u>(327,250)</u>	<u>104%</u>	<u>12,792</u>	<u>211,080</u>	<u>262,653</u>	<u>80%</u>
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700								
Transfers In	3600	28,643	340,110	327,250	104%				
Transfers Out	9700					(12,792)	(211,080)	(262,653)	80%
Total Other Financing Sources (Uses)		<u>28,643</u>	<u>340,110</u>	<u>327,250</u>	<u>104%</u>	<u>(12,792)</u>	<u>(211,080)</u>	<u>(262,653)</u>	<u>80%</u>
Net Change in Fund Balances									
Fund balances, beginning		-	-	-		-	-	-	
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	
Fund Balances, Ending		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>%</u>

See Independent Accountants' Compilation Report.

North County Charter School, Inc. MSID No. 5003
Indian River County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month Ending May 2024

FTE Projected 324
FTE Actual 324 100% of Projected

	Account Number	Other Governmental Fund				Total Governmental Funds			
		Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230					52,401	449,418	194,188	231%
STATE SOURCES									
FEFP	3310					177,815	2,247,448	2,461,486	91%
School Recognition	3361					-	45,077	-	
Charter School Capital Outlay	3397					12,792	211,080	174,520	121%
Other State Revenue	3399					10,176	73,902	-	
LOCAL SOURCES									
Local Capital Outlay	3413					-	-	88,133	0%
Interest	3430					9,232	109,241	100,000	109%
Other Local Source Revenue	34XX					22,071	210,868	257,084	82%
Total Revenues		-	-	-		284,487	3,347,034	3,275,411	102%
Expenditures									
Current Expenditures									
Instruction	5000					189,127	1,874,463	1,629,255	115%
Student Support Services	6100					20,454	148,645	122,972	121%
Instructional Media Services	6200					-	-	-	
Curriculum Development	6300					-	-	-	
Instructional Staff Training	6400					165	165	11,475	1%
Instructional Related Technology	6500					-	-	36,720	0%
Board	7100					450	11,911	35,496	34%
General Administration	7200					7,715	84,863	102,648	83%
School Administration	7300					80,982	539,919	453,387	119%
Facilities Acquisition & Construction	7400					-	763	-	
Fiscal Services	7500					3,045	29,533	36,720	80%
Food Services	7600					24,363	247,020	293,025	84%
Central services	7700					-	-	-	
Student Transportation Services	7800					-	19,695	40,800	48%
Operation of Plant	7900					20,817	291,322	345,073	84%
Maintenance of Plant	8100					251	55,050	25,000	220%
Administrative Technology Services	8200					-	-	-	
Community Services	9100					9,789	88,394	199,238	44%
Debt Service	9200					28,643	340,110	327,250	104%
Total Expenditures		-	-	-		385,801	3,731,853	3,659,059	102%
Excess (Deficiency) of Revenues Over Expenditures		-	-	-		(101,314)	(384,819)	(383,648)	100%
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700					-	-	-	
Transfers In	3600					46,333	563,372	620,275	91%
Transfers Out	9700					(46,333)	(563,372)	(620,275)	91%
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances		-	-	-		(101,314)	(384,819)	(383,648)	100%
Fund balances, beginning						2,672,376	2,955,881	2,955,881	100%
Adjustments to beginning fund balance						-	-	-	
Fund Balances, Beginning as Restated		-	-	-		2,672,376	2,955,881	2,955,881	100%
Fund Balances, Ending		\$ -	\$ -	\$ -	%	\$ 2,571,062	\$ 2,571,062	\$ 2,572,233	100%

See Independent Accountants' Compilation Report.

4900 Procurement Policy and Procedures for
(Supersedes old policy 4900 on small purchases)
North County Charter School

Introduction

The following Procurement Policy Statement shall govern all purchasing activities that relate to any aspect of the National School Lunch and Breakfast Programs. This statement is meant to provide guidance to our personnel and vendors on acceptable and required procurement practices. Our goal is to fully implement all required and recommended procurement rules, regulations, and policies set forth in 7 CFR 210, 2 CFR 200, and Chapter 5P-2, Florida Administrative Code.

Procurement Policy

This organization incorporates the following elements into the Procurement Policy Statement, as required by 7 CFR 210 and 2 CFR 200.

- A. Buy American. We adhere to 7 CFR 210.21(d) and USDA Policy Memo SP 38-2017 to ensure compliance with the Buy American provision requiring the Sponsor to purchase, to the maximum extent practicable, domestic commodities or products. This Buy American provision supports the mission of the Child Nutrition Programs, which is to serve children nutritious meals and support American agriculture.
 - i. There are two limited exceptions when non-domestic foods may be purchased. These exceptions, as determined by the Sponsor, are:
 - a. The food or food product is not produced or manufactured in the United States in sufficient and reasonably available quantities of a satisfactory quality; or
 - b. Competitive bids reveal the cost of a United States food or food product is significantly higher than the non-domestic product.
 - ii. In the event a non-domestic agricultural product is to be provided, the vendor must obtain advanced, written approval to use the product from the Sponsor.

- B. Comparability. We recognize for true competition to take place. We maintain reasonable product specifications to adequately describe the products to be purchased and the volume of planned purchases based upon pre-planned menu cycles.

- C. Competition. We demonstrate our goods and services are procured in an openly competitive manner.

- D. Unnecessary and Duplicative Items. We avoid acquisition of unnecessary or duplicative items. Consideration is given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis is made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.

- E. Documentation. We maintain all procurement records and any other significant materials to detail the history of all procurement efforts for the current year and the preceding five years. Specifically, we maintain, at a minimum, the following documents:
- Written rationale for the method of procurement;
 - A copy of the original solicitation, including informal requests for quotes;
 - Proof of public announcement, if applicable;
 - All questions received from potential vendors;
 - All answers provided to potential vendors;
 - Proof of public posting of questions and answers, if applicable;
 - All quotes, bids, and proposals received from potential vendors;
 - Proof of the public bid opening, if applicable;
 - All quote comparisons, bid tabulations, and proposal evaluations; including all determinations for responsible and responsive vendors and all disqualifications of potential vendors.
 - The basis for vendor selection;
 - Any resulting contracts, including all amendments;
 - All receipts, invoices, and records of payment; and
 - Any claims of vendor noncompliance with a contract.
- F. Code of Conduct. This program is governed by the Sponsor's Code of Conduct, and it applies to all personnel, employees, directors, agents, officers, volunteers, or any person(s) acting in any capacity concerning procurement for the food service program.
- G. Procurement Review Process. This procurement policy and procedure receives an internal program review on an annual basis by a staff person who is not associated with food service procurement process. This review is be summarized in written form and kept with the other required program documentation.
- H. Contract Administration. Purchases are checked or verified by designated staff to assure that all goods and services are received, and prices verified. All invoices and receipts are signed, dated, and maintained in the documentation file.
- I. Small, Minority, Women owned Business and Labor Surplus. We take steps to assure that minority businesses, women's business enterprises and labor surplus area firms are used, when possible, as required in 2 CFR 200.321. These steps include:
- Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
 - Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;

- Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;
- Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises; and
- Using the services and assistance, as appropriate, of such organizations as the U.S. Small Business Administration and the Florida Department of Management Services' Office of Supplier Diversity's MyFloridaMarketPlace Certified Vendor Directory.

Duties of Food Service Director, or Authorized Staff

The following includes a list of responsibilities for the Food Service Director or authorized staff member(s); e.g., kitchen manager:

1. To work with staff and students in developing acceptable menus for breakfast and lunch.
2. To keep program menus up to date by testing and using new products and seeking feedback from staff and program participants.
3. To conduct a cost analysis for any goods or services anticipated to determine the total annual expenditure so the correct procurement method will be followed.
4. To compile market orders or requisitions for purchases which accurately reflect the total quantities of required foods to be ordered per (day, week, or month).
5. To place and confirm orders with vendors or make plans to purchase the required items.
6. To follow all applicable federal, state, and local procurement policies or ensure that all applicable federal, state, and local procurement policies are followed when purchasing is conducted by a procurement agent.
7. To work with vendors on a fair and equal basis.
8. To conduct an in-house procurement review once per year to ensure program compliance and to seek guidance or technical assistance when necessary.
9. To submit Capital Expenditure Requests to FDACS prior to any capital expenses being paid and equipment purchases being made when over \$5,000 per unit.

Procurement Procedures

Procurement procedures apply to the purchasing of catered meals, equipment, groceries, and services (e.g., pest control). The purchasing procedure to be followed is determined by the anticipated total annual expenditure on items related to the food service program:

- When the annual total for food service program related items is less than \$10,000 (per procurement event or in aggregate purchases), this organization conducts informal Micro-purchases.
- When the annual total for food service program related items is between \$10,000 and \$50,000 (per procurement event or in aggregate purchases), this organization follows the informal Small Purchase Procedure.

- When the annual total for food service program related items is greater than \$50,000 (per procurement event or in aggregate purchases), this organization follows the Formal Procurement Procedures.

Micro-purchases

When conducting micro-purchases, this organization takes the necessary steps to ensure the following:

- A single transaction purchase or the aggregate cost of like purchases is under the micro-purchase threshold;
- Same or similar purchases are spread equitably among all qualified sources; and
- The purchase price is reasonable, and the purchase is allowable.

Small Purchase Procedures

When conducting small purchase procedures, commonly referred to as a Request for Quotes (RFQ), this organization takes the following steps:

- 1) Prepare written specifications;
- 2) Contact a minimum of three potential vendors;
- 3) Obtain quotes from an adequate number of qualified sources based on the same specifications. A non-response or “no quote” will not be considered as a quote. If an adequate number of quotes cannot be obtained, then Sponsor will conduct Formal Procurement Procedures.
- 4) Keep all quotes confidential until vendor selection;
- 5) Document each vendor’s quoted price(s) based on the same specifications;
- 6) Select the most responsive and responsible vendor that provides the lowest quote;
- 7) Inform all vendors, in writing, of the selection made;
- 8) If necessary, based on the specifications, execute a contract between the sponsor and the awarded vendor; and
- 9) Ensure the goods or services received are the same as the specifications requested and at the prices quoted.

Formal Procurement Procedures

When formal procurement procedures, in the form of an Invitation to Bid (ITB) or a Request for Proposal (RFP), are required, this organization takes the following steps:

- 1) Determine if an ITB or an RFP will be conducted;
 - a. An ITB is selected if the needs are clearly defined and understood,
 - b. An RFP is selected for projects that have many technical requirements, or if the methods or specifications aren’t readily available;

- 2) Perform a cost or price analysis;
- 3) Develop written specifications as they are available and draft the scope of work, considering:
 - a. Dates, times, and locations for bids or proposals to be submitted;
 - b. Dates and times for public bid openings, if applicable;
 - c. Evaluation criteria, if applicable;
 - d. Dates and times for final award determinations;
 - e. Bid protest procedures, if applicable;
 - f. Contract and renewal periods;
 - g. Delivery expectations, if applicable;
 - h. Termination clauses;
 - i. Records retention requirements, and
 - j. All federally required contract provisions.
- 4) Submit the draft solicitation to FDACS for a pre-issuance review and approval.
- 5) Publicly announce and advertise the ITB or RFP at least 14 calendar days prior to the submission deadline;
 - a. Announcements will include the date and time of the submission deadline;
 - b. The location where submissions will be sent;
 - c. If the entire ITB or RFP is not included in the announcement, the Sponsor will include the location where the complete ITB or RFP may be obtained.
- 6) Evaluate the proposals or tabulate the bids and select the most responsible vendor whose submission is responsive to the solicitation and is most advantageous to the Sponsor with price and other factors considered as represented in the solicitation. All bids or proposals may be rejected in accordance with law, if necessary.
- 7) Submit the proposed contract and all documents related to the procurement to FDACS for review and approval.
- 8) Award the contract to the selected vendor.
- 9) Ensure the goods or services received are the same as the goods or services contracted and at the contracted prices.

Noncompetitive Procurement Procedures

Noncompetitive procurement of goods and services is only be conducted if the circumstances in [2 CFR 200.320\(c\)](#) apply. Noncompetitive agreements will not be used as part of a piggyback agreement.

Single or Sole Source Purchases

If items are available only from a single source, noncompetitive procurement may be used. When noncompetitive procurement procedures are used for single or sole source purchase, this organization takes the following steps:

- 1) Compile documentation of records to fully explain the decision to use the noncompetitive procurement procedures; including previously prepared specifications. The records will be available for audit and review.
- 2) Ensure the records reflect all federal, state, and local requirements for using single or sole source procurement are met; and
- 3) Ensure the goods or services received are the same as the goods or services discussed during noncompetitive negotiations and at the contracted prices, if applicable.

Limited to No Competition

When, after public solicitation, competition is determined inadequate, noncompetitive procurement may be used. When noncompetitive procurement procedures are used for purchases resulting from limited to no market competition, this organization takes the following steps:

- 1) Compile documentation of records to fully explain the decision to use the noncompetitive procurement procedures; including previously prepared specifications, proof of advertisement, solicitations, etc. The records will be available for audit and review.
- 2) Ensure the records reflect all federal, state, and local requirements for using noncompetitive procurement are met;
- 3) Negotiate with and make purchases from, or enter into an agreement with, the vendor that can provide the goods or services needed that reflects the terms of the originally advertised solicitation and any negotiated specifications or clauses;
- 4) Ensure the goods or services received are the same as the goods or services discussed during noncompetitive negotiations and at the contracted price, if applicable.

Public Emergency

Emergency procurement procedures may be used when a public exigency or emergency will not allow for a delay in service that may result from a competitive procurement. When noncompetitive procurement procedures are used for public emergency situations, this organization takes the following steps:

- 1) Verify a public emergency has been declared;
- 2) Compile documentation of records to fully explain the decision to use the emergency procurement procedures. The records will be available for audit and review;
- 3) Resulting contracts will not exceed 12 months in duration and will not be renewable;
- 4) Obtain approval from FDACS prior to entering into an agreement;
- 5) Ensure the goods or services received are the same as the goods or services discussed during noncompetitive negotiations and at the contracted price, if applicable; and
- 6) When the public exigency or emergency no longer exists, competitive procurement procedures will be reestablished for all purchases and contracts.

Piggybacking

In lieu of requesting a competitive solicitation, Sponsor may make purchases at or below the specified prices from contracts awarded by other Sponsors when the Sponsor that awarded the contract and the Contractor mutually permit purchases by a Sponsor at the same terms, conditions, and prices (or below such prices) awarded in such contract. When the Sponsor intends to piggyback on a contract, the following steps are taken:

- 1) Review the contract currently in place to determine if it meets all required federal, state, and local procurement policies and includes a provision allowing piggybacking. Such a provision must include specific applicable limitations of the extension (e.g., dollar value or the number of additional parties that may be added).
- 2) Obtain written permission to piggyback from all parties of the contract.
- 3) Submit the original contract, proposed piggyback agreement, and written permission to piggyback from all parties of the contract to FDACS for review and approval at least seven (7) calendar days prior to execution.
- 4) If it is determined that a material change to the original contract is results from the piggyback, Sponsor will conduct a separate procurement.

Nondiscrimination Statement

In accordance with federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity.

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotape, American Sign Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at: <https://www.usda.gov/sites/default/files/documents/USDA-OASCR%20P-Complaint-Form-0508-0002-508-11-28-17Fax2Mail.pdf>, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

1. mail:

U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410; or

2. **fax:**

(833) 256-1665 or (202) 690-7442; or

3. **email:**

program.intake@usda.gov

This institution is an equal opportunity provider.

Adopted: August 14, 2024

